Research Paper

The Effect of Electronic Taxation System Implementation on Taxpayer Compliance with Taxation Socialization as Moderation Variable

[1]Maria N. W. Epin, [2]Mediati, [3]Grace T. Pontoh
[1](Accounting Departement, Hasanuddin University)
[2](Accounting Department, Hasanuddin University)
[3](Accounting Department, Hasanuddin University)
Corresponding Author: marianataliawainipepin@gmail.com

ABSTRACT: *Taxpayers in Makassar City are not yet fully compliant, even though they have used the e- taxation system. The purpose of this study is to determine the effect of the application of the e-filing, e-invoicing and e-billing systems on taxpayer compliance and the effect of tax socialization in the interaction between the application of the e- system. -filing, e-invoicing, and e-billing for taxpayer compliance . This study uses a quantitative approach, by distributing questionnaires to taxpayers. The sample in this study was 100 respondents who were selected using cluster sampling.. Data were analyzed using SMART PLS. The results showed that the effect of the application of e- filing, e-invoicing and e-billing systems had an effect on taxpayer compliance. Tax socialization moderates the effect of the application of the e-filing system , e-invoicing on taxpayer compliance ; while tax socialization did not moderate the effect of the application of the e-billing system on taxpayer compliance. The easy use of technology (e-system) will have an impact on the psychology and behavior of taxpayers in carrying out their tax obligations.*
KEYWORDS: *e-filing, e-invoicing, e-billing, tax socialization, tax compliance, TAM, tax compliance theory, theory of planned behavior*

I. INTRODUCTION

The size of the contribution of taxation as a source of state revenue when compared to non-tax state revenue and grants, then the issue of taxpayer compliance is very important. [1] states that discussion of the concept of compliance is a very important element in order to increase revenue from the taxation sector, so it can be concluded that one of the determining factors of the taxation sector is taxpayer compliance. Taxpayer Compliance according to [1] that tax compliance can be interpreted as a condition in which the taxpayer fulfills all of his tax obligations and exercises his taxation rights.

Compliance with taxpayers, especially corporate taxpayers, nationally can be seen from the level of compliance of taxpayers in submitting SPT, this is an interesting matter to be investigated more deeply. Various kinds of developments in the field of taxation have been carried out by carrying out various tax innovations by improving the quality of tax services so that state revenues originating from the tax sector can increase. Updates that have been made by the Directorate General of Taxes in terms of innovation in the field of taxation, namely by applying the latest information technology in taxation services, in addition to making it easier for taxpayers to use various applications that have been provided by the taxation authorities. The Directorate General of Taxes, especially in this study, provides convenience for corporate taxpayers. To fulfill all its tax obligations, the Directorate General of Taxes launched 5 online tax application services that every taxpayer must understand, especially corporate taxpayers.

This research is a research developed from research [2], [3], [4] and [5]. The difference between this study and previous research is that this research combines Several variables from several different journals The

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novelty in this research is the use of the e-tax variable and the tax socialization variable as a moderating variable. It is called the novelty of the research because in several journals and previous literature the use of the e-tax variable in this case is a combination of several systems Electronic-based taxation which is moderated by the socialization of taxation on taxpayer compliance has not been studied too much, especially research for Corporate Taxpayers.

II. LITERATURE REVIEW

2.1.1 Teori Technology Acceptance Model

The Technology Acceptance Model (TAM) is a theory that was first introduced by [6] which was developed from Theory of Reasoned Action (TRA). TAM theory is one of the most frequently used models in measuring the level of acceptance and understanding in using a service that utilizes the use of information system technology. [7] state that the Technology Acceptance Model gives the sense that users tend to use a system if the system is easy to use and does not require hard effort to use it..

TAM theory can explain that a person's perception will determine his attitude in using information technology. Likewise with the current tax system that utilizes sophisticated information technology. So that with the use of technology systems, it can make it easier for taxpayers to make transactions to fulfill their obligations as obedient taxpayers.

2.1.2 Theory of Planned Behavior

According to [8] the Theory of Planned Behavior (TPB) is a theory designed to predict and explain human behavior in a specific context. TPB is a refinement of Theory of Reasoned Action (TRA). The main focus in TPB itself is the intention or intention of individuals to carry out certain behaviors, which means that TPB indirectly indicates the possibility that individuals or groups do not fully carry out behavior under their control, so perceived behavior control is needed to overcome these behaviors. Described in [8] intention is influenced by three factors, namely as follows, behavioral belief, normative belief, control belief.

2.1.3 Tax Compliance Theory

The tax compliance theory expressed by [9] in his book in part two explains that there are major theoretical approaches to tax compliance in general which have been divided into two parts, namely the economic prevention approach and a broader behavioral approach combining social and fiscal psychological approaches. Economic precautionary models have been commonly used to examine tax avoidance / evasion and compliance from a theoretical perspective.

III. HYPOTHESIS

The e-filing system is a system in e-tax that provides services in the submission of electronic SPT which is done online and in real time via the internet on the website of the Directorate General of Taxes (www.pajak.go. Id) or electronic SPT service providers or Application Service Providers (ASP). In line with that stated by [10] that e-filing is a notification letter in electronic form made by taxpayers using the e-SPT application provided by the Directorate General of Taxes which is done online and in real time through an application service provider. [11] provide evidence that the application of the e-taxation system has an effect both simultaneously and partially on corporate taxpayer compliance. Based on the description above, the following hypothesis can be formulated.

H1: The application of the E-filing system affects taxpayer compliance.

The e-invoice system is a system provided by the Directorate General of Taxes, especially corporate taxpayers. The e-invoice is in the form of an electronic tax invoice document, which is the output of an application or electronic system that is determined and / or provided by the Directorate General of Taxes and is not obliged to be printed on paper. [12] also stated that the e-invoice system indirectly has a positive and significant effect on the compliance level of taxable entrepreneurs. In contrast to the results of [13] e-invoicing has a significant negative effect on taxpayer compliance. Based on the description above, the following hypothesis can be formulated.

H2: The e-invoice system has an effect on taxpayer compliance.

The utilization of information technology is also implemented by the Directorate General of Taxes in increasing the level of taxpayer compliance by implementing modern tax reforms, namely the introduction of an e-billing system. [14] prove that e-billing has an effect on control. This is inversely proportional to the results of research by [15] which provide evidence that the effectiveness of the electronic billing system in tax payments for taxpayers at Batang KPP with taxpayers' research subjects who have used the electronic billing system independently is still lacking. effective.

H3: The application of the e-billing system has an impact on taxpayers.

H4: Taxation socialization can moderate the effect of the application of the e-filing system on taxpayer compliance.

H5: Tax socialization can moderate the effect of the application of the e-invoice system on taxpayer compliance.

H6: Tax socialization can moderate the effect of the application of the e-billing system on taxpayer compliance.

IV.   METHODOLOGY

This research is a quantitative research. The type of research used is explanatory research. The population in this study were registered corporate taxpayers in Makassar City, Makassar Madya KPP, South Makassar KPP Pratama, and North Makassar Tax Office. The sampling technique used was cluster sampling or sampling based on a predetermined population area using stratified random sampling. The data in this study were collected through a questionnaire. The use of technology from the e-tax system (e-filing, e-invoicing, e-billing) will be calculated using 6 indicators from [16] which consist of: a. System quality, b. Quality of information, c. Quality of service, d. Usage, e. Satisfaction, profit. To measure the variables of the e-tax system (e-filing, e-invoicing, e-billing), each answer to the questions in the questionnaire was given a score of 1-5 with the category of disagree-strongly agree. Whereas in the tax socialization indicators used indicators such as [5], namely a. Socialization, b. Socialization Media, c. Benefits of Information. To measure the tax socialization variable, each question answer in the questionnaire was given a score of 1-5.

Data analysis in this study was carried out using the Partical Least Square (PLS) application. PLS is a Structural Equation Modeling (SEM) equation model based on variant components. Hypothesis testing is tested using the SMARPLS program. Testing is done using the t statistical test by looking at the value (t-test) and p-value (Sig). The t-value (t-test) and p-value can be seen from the results of the PLS path coefficient processing. Significant testing is carried out to determine whether the independent latent variable affects the dependent latent variable, so that it can be seen the magnitude of the influence of each independent latent variable. The significance value of alpha (α) is set at 5% (0.05), because the effect can be positive and negative. Decision rule, statistical test with a significance level of α 5%. This means that if the t-count value is greater than the t-table value (t-count> t-table), then the latent variable is said to be significant and accepts the hypothesis, and if the t-count value is smaller than the t-table value (t-count <t-table), then the latent variable is not significant and rejects the hypothesis. The significant value can also be seen from the p-value with a significant level of α 0.05. This means that if the p value is less than the aplha (α) value (p <α) it means that statistically the independent latent variable has a significant effect on the dependent latent variable, and if the p value is greater than alpha (α) the value (p> α) means statistically. The independent latent variable has no significant effect on the dependent latent variable.

V.   RESULTS AND DISCUSSION

5.1.1   Characteristics of Respondents

for gender shows that, the proportion of respondents for men is very dominant. This can be seen from the table above, which shows that 53% of corporate taxpayers are male or 71 people, while only 62 women or 47% of them are women. Demographics of respondents based on education level indicate that the education level of the most respondents is in the S1 (Bachelor) level by 60% or as many as 81 people. This shows that the largest number of respondents registered as corporate taxpayers at KPP South Makassar, KPP North Makassar and KPP Madya are graduates of S1 (Bachelor). The demographics of respondents based on age indicate that the age distribution of respondents varies considerably. The high position of the age group in this study is the susceptible age group of 30-39 years of 39%. This shows that more corporate taxpayers have reached the age of 30-39 years. This condition shows that the selected respondents have shown a productive age in terms of taxes and are expected to have a lot of knowledge and experience in taxation later.

5.1.2   Modeling constructs

After testing the Partial Least Square (PLS) of the Algorithm (Outer model) results in the initial stage, 73 manifest variables have a loading factor (attachment) above 0.493. So that the 73 manifest variables deserve to be maintained. This means that each question from each respondent has the eligibility as a measure of the variables studied. So that testing for the next model is not necessary, because it has met the next test requirements.

5.1.3   Validity Testing

The data quality test includes testing the validity and reliability. Test of Validity (Test of Validity), which is to find out whether the measuring instrument that has been prepared actually measures what needs to be measured. Convergent Validity, to evaluate convergent validity, Average Variance Extracted (AVE) is used, which value must be more than 0.05 [17]. The test results on the convergent validity (AVE) have met the criteria. Therefore, the data collected can be declared valid and can be used for the next stage of analysis.

5.2.3 Reliability

Reliability testing is a test of the measuring instrument (questionnaire) used. Reliability test is done by looking at the composite reliability value above 0.70. The reliability test was also strengthened by Cronbach Alpha, the expected value was above 0.70 for all constructs to determine the reliability of the measuring instrument. Based on Table 5.5, it can be seen that the Cronbach's alpha value on each variable has met the criteria for testing the next stage, namely> 0.70. While the value of composite reliability where the value is higher than the test criteria (0.70). Therefore, the measuring instrument used has met the reliability criteria and can be declared reliable for testing the variables under study. So that for testing the reliability in the reliable category.

5.2.4 Hypothesis Testing

The results of testing hypothesis 1 (H1) indicate that the E-filing variable (X1) has an effect on taxpayer compliance with a critical ratio of 3.198. This value is greater than the t-table (1.96). For the test results, the probability value is 0.001, a value that is smaller than the alpha (α) 5% (0.05).

The results of hypothesis testing 2 (H2) show that the influence of the E-Invoice (X2) variable on taxpayer compliance with a critical ratio of 3.006. This value is greater than the t-table value (1.96). For the test results, the probability value is 0.003, a value that is smaller than the alpha (α) value of 5% (0.05).

The results of hypothesis testing 3 (H3) show that the effect of the e-billing variable (X3) on taxpayer compliance with a critical ratio value of 2.719. This value is greater than the t-table value (1.96). For the test results, the probability value is 0.007, the value is smaller than the alpha (α) value of 5% (0.05).

The results of hypothesis testing 4 (H4) indicate that the tax socialization variable (Z) moderates the relationship between the variable of implementing the e-filing system (X1) on taxpayer compliance with a critical ratio of 2.719. This value is greater than the t-table value (1.96). For the test results, the probability value is 0.024, a value that is smaller than the alpha (α) 5% (0.05).

The results of testing hypothesis 5 (H5) indicate that the tax socialization variable (Z) moderates the relationship between the e-invoice (X2) variable and taxpayer compliance with a critical ratio of 2.318. This value is greater than the t-table value (1.96). For the test results, the probability value is 0.021, a value that is smaller than the alpha (α) 5% (0.05).

The results of hypothesis testing 6 (H6) indicate that the tax socialization variable (Z) moderates the relationship between the e-billing variable (X3) on taxpayer compliance with a critical ratio of 0.508. This value is smaller than the t-table (1.96). For the test results, the probability value is 0.611, a value that is greater than the alpha (α) value of 5% (0.05).

5.2.5 Discusion

The test results show that the proposed hypothesis is accepted. Thus the hypothesis which states that the application of the e-filing system affects taxpayer compliance is empirically proven. The findings of this study indicate that the application of the e-filing system significantly affects taxpayer compliance at the KPP Pratama Makassar Selatan, KPP Pratama Makassar Utara, and KPP Madya Makassar City. The test results show that the proposed hypothesis is accepted, thus the hypothesis which states that e-invoicing affects taxpayer compliance can be empirically proven. The findings of this study indicate that e-invoicing has a significant negative effect on mandatory compliance in the research units of KPP Pratama Makassar Selatan, KPP Pratama Makassar Utara and KPP Madya Makassar City. The test results show that the proposed hypothesis is accepted, thus the hypothesis that the e-billing system has a positive effect on taxpayer compliance can be empirically proven. The findings of this study indicate that e-billing significantly affects taxpayer compliance in the research units of KPP Pratama Makassar Selatan, KPP Pratama Makassar Utara and KPP Madya Makassar City. The test results show that the proposed hypothesis is accepted. The empirical meaning of tax socialization can moderate the relationship between the application of the e-filing system associated with taxpayer compliance which has been shown to be significant in a negative direction. The test results show that the proposed hypothesis is accepted. The empirical meaning of tax socialization can moderate the relationship between the application of the e-filing system associated with taxpayer compliance which has been shown to be significant in a positive direction. The test results show that the proposed hypothesis is rejected. The empirical meaning of tax socialization has not been able to show a moderate relationship between the application of the e-billing system associated with taxpayer compliance which is evident from the test results that do not show a significant value.

VI. CONCLUSION

Based on the hypothesis and discussion expressed regarding the statement of the application of the e-filing, e-invoicing and e-billing systems to the results of taxpayers with taxation socialization as a moderating variable, the following taxes can be drawn. The application of the e-filing system affects the inspiration of corporate taxpayers. This shows that the easy application of the e-filing system that is felt by taxpayers to fulfill their tax obligations, the higher the taxpayer. The application of the e-billing system affects corporate taxpayers. This shows that the higher the application of the e-invoice system is perceived by the taxpayer, the lower the level of the taxpayer. The application of the e-billing system affects corporate taxpayers. This shows that the better or easier the e-billing system is implemented, the higher the taxpayer. Tax socialization moderates the application of the e-filing system to corporate taxpayers. This shows that tax socialization that is more flexible or easier to implement and does not make taxpayers follow the tax socialization about the procedures and methods for implementing the e-filing system will affect tax liabilities. Tax socialization moderates the effect of the e-invoice system. against corporate taxpayer entries. This means that the socialization followed by taxpayers can be applied in their daily activities, especially in the application of e-invoicing, so the perception of taxpayers will be very good for the application of the e-invoice system and will be able to improve the taxpayer system. Socialization does not moderate the effect of the application of the electronic billing system on corporate taxpayers. This means that the tax socialization that is followed by taxpayers is not able to provide understanding and application of electronic billing applications to taxpayers, so this will reduce the level of taxpayers..

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APPENDIX

1. Hasil Uji Validitas

Outer Loadings

	E-Billing	E-Faktur	E-Filing	Kepatuhan Wa...	Moderating Eff...	Moderating Eff...	Moderating Eff...	Sosialisasi Perp...
E-Billing * Sosi...							2.494	
E-Faktur * Sosi...						2.652		
E-Filing * Sosial...					2.710			
X1.1			0.726					
X1.10			0.875					
X1.11			0.869					
X1.12			0.889					
X1.13			0.886					
X1.14			0.825					
X1.15			0.801					
X1.16			0.765					
X1.18			0.804					
X1.19			0.770					
X1.2			0.745					
X1.3			0.715					
X1.4			0.736					
X1.5			0.791					
X1.6			0.885					
X1.7			0.886					
X1.8			0.805					
X1.9			0.801					
X2.1		0.816						
X2.10		0.747						

X2.11		0.723					
X2.12		0.707					
X2.13		0.703					
X2.14		0.765					
X2.15		0.764					
X2.16		0.759					
X2.17		0.710					
X2.18		0.775					
X2.19		0.733					
X2.2		0.736					
X2.3		0.742					
X2.5		0.762					
X2.6		0.829					
X2.7		0.798					
X2.8		0.785					
X2.9		0.743					
X3.1	0.919						
X3.10	0.900						
X3.11	0.873						
X3.12	0.711						
X3.13	0.881						
X3.14	0.930						
X3.16	0.882						
X3.17	0.762						
X3.18	0.736						
X3.19	0.770						
X3.2	0.766						
X3.3	0.742						
X3.4	0.880						
X3.5	0.911						
X3.6	0.736						
X3.7	0.935						
X3.8	0.729						
X3.9	0.912						

Indicator		
Y1.1	0.972	
Y1.2	0.956	
Y1.3	0.975	
Y1.4	0.905	
Y1.5	0.958	
Z1.1		0.938
Z1.10		0.795
Z1.11		0.767
Z1.2		0.909
Z1.3		0.943
Z1.4		0.933
Z1.6		0.945
Z1.7		0.732
Z1.8		0.786
Z1.9		0.716

2. Hasil Uji Realibilitas berdasarkan nilai *Cronbach's Alpha* menunjukkan nilai > 0,7

SmartPLS: C:\Users\MARIA EPIN\smartpls_workspace

R Square

	R Square	R Square Adjus...
Kepatuhan Waj...	0.968	0.966

Final Results
- Path Coefficients
- Indirect Effects
- Total Effects
- Outer Loadings
- Outer Weights
- Latent Variable
- Residuals
- Simple Slope Analysis

Quality Criteria
- R Square
- f Square
- Construct Reliability and Validity
- Discriminant Validity
- Collinearity Statistics (VIF)
- Model Fit
- Model Selection Criteria

Interim Results
- Stop Criterion Changes

Base Data
- Setting
- Inner Model
- Outer Model
- Indicator Data (Original)
- Indicator Data (Standardized)
- Indicator Data (Correlations)

Path Coefficients

	Original Sampl...	Sample Mean (...	Standard Devia...	T Statistics (|O/...	P Values
E-Billing -> Kepatuhan Wajib Pajak	0.200	0.181	0.070	2.872	0.004
E-Faktur -> Kepatuhan Wajib Pajak	-0.222	-0.210	0.073	3.057	0.002
E-Filing -> Kepatuhan Wajib Pajak	0.279	0.289	0.088	3.184	0.002
Moderating Effect 1_(X1*M) -> Kepatuhan Wajib Pajak	-0.175	-0.171	0.076	2.297	0.022
Moderating Effect 2_(X2*M) -> Kepatuhan Wajib Pajak	0.210	0.174	0.087	2.410	0.016
Moderating Effect 3_(X3*M) -> Kepatuhan Wajib Pajak	-0.030	-0.001	0.063	0.467	0.641
Sosialisasi Perpajakan -> Kepatuhan Wajib Pajak	0.708	0.706	0.089	7.993	0.000

Final Results
- Path Coefficients
- Total Indirect Effects
- Specific Indirect Effects
- Total Effects
- Outer Loadings
- Outer Weights

Histograms
- Path Coefficients Histogram
- Indirect Effects Histogram
- Total Effects Histogram

Base Data
- Setting
- Inner Model
- Outer Model
- Indicator Data (Original)
- Indicator Data (Standardized)