

**THE EFFECT OF THE IMPLEMENTATION OF INFORMATION
TECHNOLOGY (E-SYSTEM) ON TAXPAYER COMPLIANCE WITH THE USE
OF TECHNOLOGY AS MODERATION VARIABLES IN KPP PRATAMA
MAKASSAR UTARA**

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ABSTRACT

This study aims to examine the effect of the application of information technology (e-system) on tax compliance with the use of technology as a moderating variable at KPP Pratama Makassar Utara. The sample in this study was taxpayers who were registered at KPP Pratama Makassar Utara. This study uses primary data, direct research by giving questionnaires to respondents. The data analysis method uses the smart PLS approach to test the effect of the application of information technology (e-system) on taxpayer compliance with the use of technology as a moderating variable. The analytical method used is simple linear regression analysis. The results showed the application of information technology had a positive and significant effect on taxpayer compliance. The application of information technology has a positive and significant effect on taxpayer compliance by being moderated by the use of technology.

Keywords: *Application of Information Technology (e-system), Taxpayer Compliance, and Use of technology.*

1. INTRODUCTION

The role of taxes is very large in the revenue and expenditure of the State Budget (APBN) every year. In the 2018 State Budget posture, state revenues amounted to 1,894.7 trillion consisting of tax revenues of 1,618.1 trillion, non-tax state revenues of 275.4 trillion, and grants of 1.2 trillion. It shows that tax revenue plays a very important role in state revenue.

The government is required to maximize state revenue in the tax revenue sector to increase state revenue. One way to do it is by reforming the tax system, from an official assessment system to a self-assessment system. In the self-assessment system, taxpayers are given the confidence to calculate, deposit and report their own taxes. So, taxpayers do not need to come to the tax office to fill, report and pay taxes. The high level of trust in tax administration and productivity of the tax apparatus is expected to increase taxpayer compliance.

Beside self-assessment, tax reform is also carried out in the reporting system (E-System). The government through the Directorate General of Taxes launched an electronic-based information technology system (E-System) that can make it easier for taxpayers to fill in, report, and pay their taxes. The government through this system provides convenience in tax administration services, such as e-Registration which makes it easier for taxpayers to register themselves, e-SPT makes it easier for taxpayers to submit SPT, e-Filling makes it easier for taxpayers to report tax and e-Billing makes it easier for taxpayers to register tax reporting.

Information technology is one of the factors leading to the era of globalization. Information technology can provide convenience for users, such as accessing the internet, speed of access to information, effectiveness and efficiency of work that has been done manually. The purpose of using information technology in taxation is to save time, be easy

and accurate, so that the use of information technology can have a good effect on tax reform carried out by the government, in this case the e-system, which will have an impact on increasing taxpayer compliance.

The enactment of the E-System is a new era in the taxation system. E-System is expected to increase taxpayer compliance and increase public confidence in tax administration. But in its application, this system is often constrained by technical problems such as slow network problems, server errors, and susceptible to viruses that can hinder the tax system. So, the application of this system needs to get more support by the government to achieve a good and modern tax administration, which will increase taxpayer compliance and will have an impact on increasing tax revenue.

Hypothesis

Effect of the Application of Information Technology (e-system) on Taxpayer Compliance

TAM theory if it is related to the application of information technology (e-system) to taxpayer compliance, if taxpayers think that the e-system is easy to use and taxpayers believe that using the system will help in submitting SPT then this will increase mandatory compliance taxes in reporting SPT, but on the other hand, if taxpayers think that the e-system is not easy to use and has no use, it will cause a decrease in taxpayer compliance in reporting SPT.

Putra's research (2015), examines the effect of the application of the e-Registration, e-SPT, and e-Filling administrative system on the level of taxpayer compliance (a study on taxpayers at the Singosari Pratama tax office). The results of this study indicate that the application of the e-Registration administration system has a dominant influence on the level of taxpayer compliance. Similar to the research conducted by Nurul Afia Sari, Agus Bandang, and Yohanis Rura in 2013 with the title "Analysis of Taxpayer Compliance Levels on Submitting Periodic VAT SPT with Implementation (e-SPT) at the North Makassar Tax Office" shows that the application of an electronic system increase the number of registered taxpayers who submit SPT. Using e-SPT shows an increase of 9.3% compared to before the implementation of e-SPT.

H₁: The application of Information Technology (e-system) has a positive effect on Taxpayer Compliance.

The Influence of Information Technology Application on Taxpayer Compliance as the Use of Technology as Moderation Variable

E-system taxation is a modernization of taxation using information technology that can make it easier for taxpayers to fulfill their tax obligations. The tax e-system is divided into e-registration, e-filling, e-billing, e-SPT. Before taxpayers use the e-system, of course, taxpayers are required to understand and master how to use the system. If taxpayers already understand and master how to use the system, taxpayers will easily fulfill their tax obligations. But if not, then taxpayers will be constrained and will not feel the convenience of the system.

Research conducted by Nurhidayah (2015) entitled "The Effect of E-Filling System Implementation on Taxpayer Compliance with Internet Understanding as a Moderating Variable at KPP Pratama Klaten" it shows that Internet Understanding strengthens the effect of E-Filling System Application on Taxpayer compliance. The better of Taxpayer's

understanding of the Internet will encourage the taxpayers to use E-Filing system so it will further increase Taxpayer Compliance.

H₂: The use of technology moderates the relationship between the application of information technology on taxpayer compliance.

2. RESEARCH METHODS

The research was conducted at the KPP Pratama Tax Office Makassar Utara. It is located on Jalan Urip Sumoharjo Kruwusi Utara Panakkukang District, Makassar City. The population in this study was all taxpayers registered at KPP Makassar Utara with the number of individual taxpayers registered at March 31 2016 were 176,903. The sampling method in this study is using accidental sampling. Accidental sampling is a method of taking respondents as a sample based on a coincidence, a condition in which the researcher accidentally meets suitable respondents as data. The calculation of the sample in this study uses the Slovin formula with an error balance of 10%. The number of samples is determined by the Slovin formula, namely 99.4 which is rounded up to 100 taxpayers.

This study using quantitative data, namely data presented in the form of a numeric scale (numbers) in the form of respondents' answers in the questionnaire measured by a Likert scale. While the data source used in this study is primary data obtained through direct research results on the object under study.

Data collection used in this study is to meet directly with corporate taxpayers who have registered at KPP Makassar Utara, then distribute questionnaires in the form of a list of questions to respondents to be filled in with the aim of obtaining relevant data.

1. Descriptive Statistical Test

Descriptive statistics are used to provide information about the characteristics of the main research variables and a list of respondents' demographics. Descriptive statistics provide an overview or description of data seen as mean, standard deviation, variant, maximum, minimum, sum, range, kurtosis and skewness (slope distribution) (Ghozali, 2009)

2. Partial Least Square

In this study, data analysis used the Partial Least Square (PLS) approach. PLS is a component or variant based structural equation model (SEM). According to Ghozali (2011) PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based approach. Covariance-based SEM generally tests causality or theory, while PLS is more predictive.

3. RESEARCH RESULT

a. Descriptive statistics

The variables used in this research are the application of information technology, use of technology and taxpayer compliance.

Table 1. Descriptive Test Result

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Application of Information Technology	100	3.38	5.00	4.5488	.52281
Use of Technology	100	3.00	5.00	4.4040	.55993
Taxpayer Compliance	100	3.20	5.00	4.2740	.52313
Valid N (listwise)	100				

Source: Primary data processed, 2017

Table 1 describes the results of descriptive statistics about the variables in this study, include:

1) Application of Information Technology (X1)

Based on table 1 above X1 has a minimum value of 3.38, a maximum value of 5, and a mean of 4.5488 so it is on a scale of values which indicates that the answer choices strongly agree. The standard deviation value indicates a deviation of 0.52281 from the average value of the respondent's answer.

2) Use of Technology (Z)

Based on table 1 above, Z has a minimum value of 3, a maximum value of 5, and a mean of 4.4040 so it is on a scale of values that indicates the answer choice strongly agrees. The standard deviation value indicates a deviation of 0.55993 from the average value of the respondent's answer.

3) Taxpayer Compliance (Y)

Based on table 1 above Y has a minimum value of 3.2, a maximum value of 5, and a mean of 4.2740 so it is on a scale of values that indicates the answer choice strongly agrees. The standard deviation value indicates a deviation of 0.52313 from the average value of the respondent's answer.

b. Hypothesis Test Results

a) Direct Effect

Table 2. Hypothesis test based on Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Application of Information Technology (E-System) -> Taxpayer Compliance	0.194	0.147	0.086	2.252	0.025
Technology Use -> Taxpayer Compliance	0.845	0.842	0.051	16.554	0.000

Source: *Output* PLS, 2017

Based on the inner weight value which consists of the Implementation of Information Technology Application (X), it can be partially known its effect on Taxpayer Compliance (Y).

(1) Testing the First Hypothesis (H1)

The first hypothesis states that there is a positive and significant influence between the application of information technology on taxpayer compliance. Table 2 shows that the taxpayer awareness variable has a significant level of 0.025, which is less than 0.05 and the value of t table $< t$ count ($1.96 < 2.252$). The original sample coefficient value is +0.194 and is positive. This means that H is **accepted** so it can be said that the application of information technology has a positive and significant effect on taxpayer compliance.

b) Testing the Moderation Effect

Table 3 Hypothesis testing based on the Moderation Effect

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Moderating Effect PTI*PT -> taxpayer Compliance	0.263	0.205	0.124	2.126	0.034

Source: *Output PLS, 2017*

Based on the inner weight value which consists of the Implementation of Information Technology Application (X), it can be partially known its effect on Taxpayer Compliance (Y) moderated by the Use of Technology (Z).

(2) Second Hypothesis Testing (H2)

The second hypothesis states that there is a positive and significant influence between the application of information technology on taxpayer compliance and moderation by the use of technology. Table 3 shows that the variable of application of information technology has a significant level of 0.034, which is less than 0.05 and the value of t table $< t$ count ($1.96 < 2.126$). The original sample coefficient value is +0.263 and is positive. It means that H2 is **accepted** so it can be said that the application of information technology has a positive and significant effect on taxpayer compliance by moderating the use of technology.

4. DISCUSSION

The Effect of Information Technology Application on Taxpayer Compliance

Based on the results of hypothesis testing, it shows that the variable application of information technology has a positive and significant effect on taxpayer compliance. It is proven that the taxpayer awareness variable has a significant level of 0.025, which is less than 0.05.

The application of information technology used by taxpayers registered at KPP Pratama Makassar Utara is very helpful for taxpayers in submitting SPT so taxpayers are

motivated to submit SPT and pay taxes on time. So, it can be concluded that the better application of information technology systems, the higher the compliance of taxpayers in paying taxes.

This research is in accordance with the TAM (Technology Acceptance Model) theory. TAM is one of the behavioral models of information technology utilization in the management information systems literature (Dishaw and Strong, 1999). This model provides a theoretical basis for exploring the factors that explain software usage and relating them to user performance. TAM focuses on attitudes towards the use of information technology by developing based on the perceived usefulness and ease of use of information technology. When taxpayers know the convenience of e-filing transactions, where e-filing is an electronic SPT submission service for both individuals and entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office by using the internet, so taxpayers do not need print all report forms and wait for receipts manually, it will make taxpayers obedient to pay taxes.

The Effect of the Application of Information Technology on Taxpayer Compliance with the Use of Technology as a Moderator

The results showed that the application of information technology had a positive and significant effect on taxpayer compliance by being moderated with the use of technology. With the application of technology, where taxpayers in reporting their taxes can use the application from the Tax Directorate in the form of an e-system that provides taxpayers with the ease of registering, reporting SPT and paying taxes anywhere without having to go to the tax office but with the help of technology in the form of the internet, so taxpayers are motivated to submit SPT and pay taxes on time. So it can be concluded that the better application of information technology with the help of the use of technology in the form of the internet, the higher the taxpayer compliance in paying taxes.

When taxpayers know the convenience of E-filing transactions which E-filing is an electronic SPT submission service for both individuals and entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office by using the internet, so taxpayers do not need to print all report forms and wait for receipts manually, it will make taxpayers obedient to pay taxes.

5. CONCLUSION

Based on the data that has been collected and hypothesis testing with Smart PLS has been done, then the conclusions of this study are as follows:

1. The application of information technology used by taxpayers registered at KPP Pratama Makassar Utara is very helpful for taxpayers in submitting SPT so the taxpayers are motivated to submit SPT and pay taxes on time.
2. The better application of information technology which is strengthened by the use of technology, the more taxpayer compliance will be increase. With the application of technology, where the taxpayers in reporting their taxes can use the application from the

Tax Directorate in the form of an e-system that provides taxpayers with the ease of registering, reporting SPT and paying taxes anywhere without having to go to the tax office but with the help of technology in the form of the internet, so the taxpayers are motivated to submit SPT and pay taxes on time. So it can be concluded that the better application of information technology with the help of the use of technology in the form of the internet, the higher taxpayer compliance in paying taxes.

6. SUGGESTION

Based on the research results, the researcher suggests that the Directorate General of Taxes should increase the education regarding tax regulations and new tax systems, especially in the e-system program. Then for the next researcher it is better to use other variables which are not explained in this study so other variables can be found and it can increase or decrease taxpayer compliance.

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