

The Effect of Understanding Taxation Regulations, Understanding Tax Accounting, Tax Planning and Application Modern Tax Administration System on Tax Compliance (Survey of Taxpayers Registered at Tax Office Cengkareng - Jakarta)

Budi Putra Lubis¹, Apollo²

Postgraduate Program, Universitas Mercu Buana

Abstract: This research has a purpose to examine the effect of understanding taxation regulations, understanding tax accounting, tax planning and the modern tax administration system on corporate taxpayer compliance. Research sample is a company domiciled in Cengkareng - Jakarta. The sampling technique used was convenience sampling. The number of respondents based on Slovin's calculation is 99 respondents, but 4 respondents did not return the questionnaire and 95 respondents' data were processed by the data to do the research. The test results show that the variable understanding of tax regulations affects taxpayer compliance, understanding tax accounting affects taxpayer compliance, tax planning influences tax compliance and modern tax administration systems affect corporate taxpayer compliance.

Keywords: Understandin tax regulations, understanding tax accounting, tax planning, modern tax administration system, tax compliance

1. Introduction

Sustainable national development is a means for the welfare of the nation and continues to this day routinely. The government is currently very focused on infrastructure development which is expected to improve the nation's economy, to finance such development, a significant amount of funding is needed, where one source of state revenue that contributes greatly is from the tax sector. Indonesia adopts a self assessment system taxation or the taxpayer is given full trust to be able to calculate / calculate, pay, and report the tax payable himself. On the other hand, tax revenue has not been maximized because tax compliance in Indonesia is still very low. In 2018, according to data from the director general of tax reporting corporate taxpayers tax returns are only 58.8% while the tax ratio is still at 11.50%. The formulation of the problem in this study is the Effect of Understanding Taxation Regulations, Understanding Tax Accounting, Tax Planning and Application of Modern Tax Administration Systems.

2. Design and Method

This research is included in descriptive research. The population of this research is corporate taxpayers registered at tax office Pratama Cengkareng Jakarta. While the sample in this study uses a simple random sampling method. This research method uses quantitative methods. Data processing using SPSS 23. The analytical methods in this study include:

- 1) Multiple Regression Analysis
- 2) T-Test (Partial Test)
- 3) F-Test (Simultaneous Test)
- 4) Determination Coefficient Test (R^2)

3. Results and Discussion

Results of Multiple Regression Analysis

		Coefficients ^a		
		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	,018	,345	
	Knowledge	,253	,079	,247
	Accounting	,219	,082	,207
	Planning	,203	,080	,184
	Administrartion	,353	,069	,397

Based on table 1 the regression equation that can be formulated is as follows:

$$Y = 0,018 + 0,253X_1 + 0,219X_2 + 0,203X_3 + 0,353X_4 + e$$

From the results of testing the significance of the data it was concluded that, a constant of 0.018 if all X variables were constant, then the magnitude of the Y variable was 0.018. For Variable X1 where the coefficient of 0.253 the positive direction indicates that if the variable X1 increases by 1%, it will cause an increase in the value of the variable Y by the coefficient (0.253).

Partial Test Results (T Test)

1	(Constant)	,052	,958
	Knowledge	3,198	,002
	Accounting	2,689	,009
	Planning	2,543	,013
	Administration	5,112	,000

a. Dependent Variable: Taxpayer Compliance

Source: SPSS 23 processed output data

The results are obtained that partially understanding tax regulations, understanding tax accounting, tax planning and

modern tax administration systems significantly influence taxpayer compliance.

Model Conformity Table (Test F)

Model	F	Sig.
1	41,717	,000 ^b
Regression		
Residual		
Total		

Source: SPSS 23 processed output data

The results produce a significance value of 0.00. Value Using $\alpha = 0.05$ indicates that understanding tax regulations, understanding tax accounting, tax planning and modern tax administration systems simultaneously or together significantly influences taxpayer compliance ($\alpha = 0.05$).

Determination Coefficient Test (R²)

Model	R	R Square	Std. Error of the Estimate
1	,806 ^a	,650	,29547

Source: SPSS 23 processed output data

The results of the coefficient of determination that is equal to 0.650 or by 65%. This means understanding tax regulations, understanding tax accounting, tax planning and modern tax administration systems by 65% while the remaining 35% is a contribution from other variables not discussed in this research.

4. Hypothesis

Hypothesis testing has been carried it can be put forward some discussion below:

1) The effect understanding tax regulations on tax compliance

The results of this research are consistent with the results of previous studies conducted by Mahfud, Arfan, Abdullah (2017) that the Understanding of Tax Regulations Influences Taxpayer Compliance.

2) The effect understanding tax accounting on tax compliance

The results of this research are consistent with the results of previous studies conducted by Yunita Eriyanti Pakpahan (2015) reveals that understanding tax accounting influences taxpayer compliance.

3) The effect tax planning on tax compliance

The results of this research are consistent with the results of previous studies conducted by Tia (2016) revealed that tax planning has a significant effect on formal compliance with corporate taxpayers.

4) The effect application modern tax administration system on tax compliance

The results of this research are consistent with the results of previous studies conducted by Putu Desy (2017) revealed that the modern tax administration system affects tax compliance.

5. Conclusions and Recommendation

5.1 Conclusions

Based on the results of research with panel data regression analysis, the conclusions of this study are:

- 1) The effect understanding tax regulations on tax compliance. The higher the level of understanding of taxation, the implementation of tax obligations will be better so that it can improve compliance. This is reasonable because often taxpayers do not carry out their tax obligations properly not because of a desire to disobey, but the complexity of taxation sometimes forces them to disobey (passive tax resistance).
- 2) The effect tax accounting affects corporate taxpayer compliance. This shows that taxpayers who have a good understanding of accounting will find it easier to carry out their tax obligations so they tend to have higher tax compliance.
- 3) The effect tax planning on tax compliance. In this case tax planning affects the compliance of corporate taxpayers, this is because taxpayers in their tax planning can minimize the tax burden but do not violate the applicable tax rules. This certainly contributes to tax compliance.
- 4) The effect modern tax administration system on tax compliance. In this case the modern tax administration system affects the compliance of corporate taxpayers, this is because the application of the modern tax administration system makes it easier for taxpayers in terms of reporting and payment so as to increase taxpayer compliance.

5.2 Recommendation

In this study there are still some shortcomings, and I suggest:

1) Corporate Taxpayers

Taxpayers agencies should be more active in following tax regulations that often experience changes, one way to actively participate in tax dissemination conducted by KPP Pratama Cengkareng Jakarta so as to be able to increase taxpayer compliance, especially WP Agency

2) Tax Office Pratama Cengkareng

Cengkareng Tax Office further increases tax information dissemination to all taxpayers in the working area, improves the quality of its services to the taxpayers so that taxpayers feel easy and served so that it will increase taxpayer compliance.

3) Directorate General of Taxes

The application of modern tax administration system must be increased even more especially for information technology (IT), where currently WP Agency that utilizes E-Biling, E-Filing, E-SPT systems is increasing. On the other hand, there are also many WP Bodies who want to take advantage of the IT system because they still do not understand and understand. For this reason, DGT should provide more information, training and training related to the use of the technology.

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