The Influence of Attitudes, Subjective Norms and Perception Behavior Control on Taxpayer Compliance of Swallow's Nest in Kendari City

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Abstract: The purpose of this study is to analyze: 1) the influence of attitudes on the compliance of swallow's nest taxpayers; 2) the influence of subjective norms on the compliance of swallow's nest taxpayers; and 3) the effect of perception behavior control on the compliance of swallow's nest taxpayers. The data used is primary data obtained through questionnaires. Data analysis was carried out by multiple linear regression. The results of the study show that: 1) Attitude does not have a significant influence on the compliance of swallow's nest taxpayers in Kendari City; 2) Subjective norms have a significant positive effect on the compliance of swallow's nest taxpayers in Kendari City; and 3) Perception behavior control has a significant positive effect on the compliance of swallow's nest taxpayers in Kendari City.

Keyword: Attitudes, Subjective Norms, Cognitive Behavior Control, Tax Compliance.

INTRODUCTION

Tax policies regarding swallow nests in various regions in Indonesia have been carried out by various regions in Indonesia. However, because the imposition of taxes on swallow nests is not absolutely carried out by every region even though the central government has included it in one of the tax objects, this is because it depends on the potential of swallow nests in each region.

In Kendari City, the policy regarding swallow nests has existed since 2011 through Regional Regulation (Perda) Number 2 of 2011 concerning Regional Taxes. However, because the swallow nest cultivation or breeding business has not been found (does not exist yet), the Kendari City Government has not focused on this object.

The Kendari City Government began to look at this swallow's nest business as a potential source of income for the city to increase its local original income (PAD) starting from 2019 until now it has begun to actively gather swallow's nest business actors to socialize existing regulations, including technical explanations regarding procedures for collecting and paying swallow's nest taxes. This is done because starting in 2017 it was found that swallow nests have been managed by the community and are recorded in almost all sub-districts in Kendari City

except Abeli and Poasia Districts (Rianty & Rahayu, 2021). Based on this good news, the Kendari City Government has begun to put hope in swallow's nest farmers as feature taxpayers (prospective taxpayers) which will become a new focus for Kendari City in increasing tax revenue in the future.

From 2020 to 2021, it was recorded at the Kendari City Regional Revenue Agency (Bapenda) that there were 116 Swallow's Nest Farmers who were categorized as taxpayers. Then, in 2022 there were 118 farmers and in 2023 there were 117 farmers, but not all of them were active in paying their taxes. It is known that in 2020 only 6 people were active in paying taxes, in 2021 as many as 7 people, in 2022 as many as 10 people, and in 2023 as many as 23 people. This then became a concern for the Kendari City government to start focusing on exploring the potential for tax revenue through this object.

Based on data from the Kendari City Government's APBD, in 2020 it has not set a target (budget) for the swallow's nest tax, but this year there is a realization of tax revenue of IDR 3,225,000. On this basis, the Kendari City Government then set a target of IDR 30,000,000 from 2021 to 2023. However, the realization of revenue is still far from the target, namely in 2021 of IDR 9,353,500, in 2022 of IDR 14,455,000, and in 2023 of IDR 27,300,000.

Table 1. Recapitulation of farmer data, targets and realization of swallow's nest tax revenue in Kendari City

No.	Year	Number of Farmers (person)	Active Taxpayer (person)	Target (Rp)	Realization (Rp)	%
1	2020	116	6	0	3.225.000	
2	2021	116	7	30.000.000	9.353.500	31
3	2022	118	10	30.000.000	14.455.000	48
4	2023	117	23	30.000.000	27.300.000	91

Source: Bapenda Kendari City, 2023

Looking at the comparison of the number of swallow's nest farmers with data on farmers who have conscious behavior to pay their taxes, it is still very far from the number that should be. This shows that the tax compliance level of swallow's nest farmers in Kendari City is very low, even though they have known that there is a tax levy on the swallow's nest business. A study said that the low level of tax compliance is considered one of the reasons for not achieving Indonesia's tax revenue target (Pallangan et al., 2023) Of course, this also has an impact on regional tax revenues, especially the Kendari City Government. Based on the description above, the formulation of the problems that will be studied in this study are: 1) Does the attitude affect the compliance of taxpayers with wallet bird's nest in Kendari City; 2) Whether subjective norms affect the compliance of taxpayers with wallet nests in Kendari City and 3) Whether the control of perception behavior affects the compliance of taxpayers with wallet birds in Kendari City.

METHOD
Research Variables
The variables used in this study are as follows:

Table 2. Research Variables

Types of Variables	Variable	Indicator
Independent Variables	Attitude	1) *vertical equity* 2) *horizontal equity* 3) *exchange equity*
	Subjective Norms	1) Social Norms 2) Moral Standard
	Perceptual Behavior Control	1) *Detection risk* 2) *Penalty magnitude*
Dependent Variables	Tax Compliance	1) Calculation-related compliance 2) Payment-related compliance 3) Reporting-related compliance

Research Concept Framework
The conceptual framework in this study can be seen in the image below:
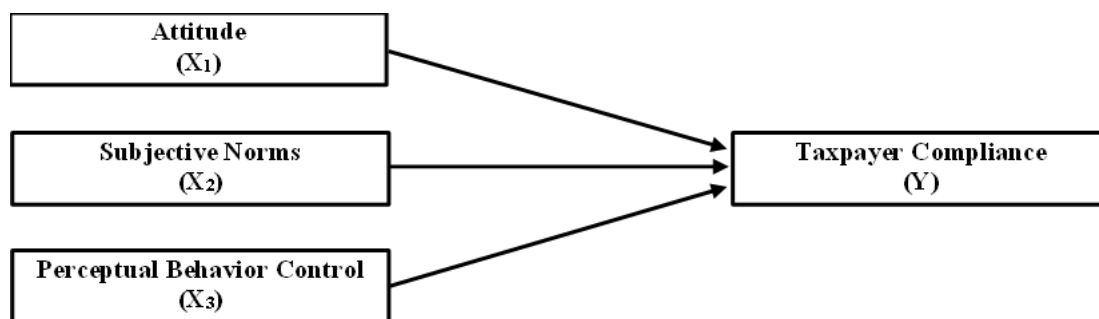
Research Hypothesis
A hypothesis is a provisional answer (conjecture) to a research problem. The hypothesis is prepared based on the theoretical foundation and the support of relevant research results. Based on the theoretical description and the results of previous research, the hypothesis in this study is as follows:
1. Attitudes affect the compliance of taxpayers with wallet bird's nest in Kendari City.
2. Subjective norms affect taxpayer compliance with bird's nest wallets in Kendari City.
3. Perception behavior control affects the compliance of taxpayers with wallet bird's nest in Kendari City.

Data Analysis
The data analysis technique used in this study is quantitative data analysis using multiple linear regression analysis (Basuki & Rosnawintang, 2021). To find out whether there is an influence of attitudes, subjective norms and perceptual behavior control on the compliance of swallow's nest taxpayers in Kendari City, quantitative data analysis using multiple linear regression analysis by establishing an equation was used.

$$Y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + e$$

Where:
Y   = Taxpayer Compliance
X_1 = Attitude

X_2	= Subjective Norms
X_3	= Perceptual Behavior Control
β_0	= Regression constant values
β_1 β_2 β_3	= Regression coefficient value
$\hat{e}$	= *standard error*

RESULTS AND DISCUSSION
Data Normality Test
This test tests the suitability of data with normal distributions and can be applied to a wide range of sample sizes, but is often used for larger samples. A p-value greater than 0.05 indicates normal data. The results of the normality test can be seen in Figure 2.
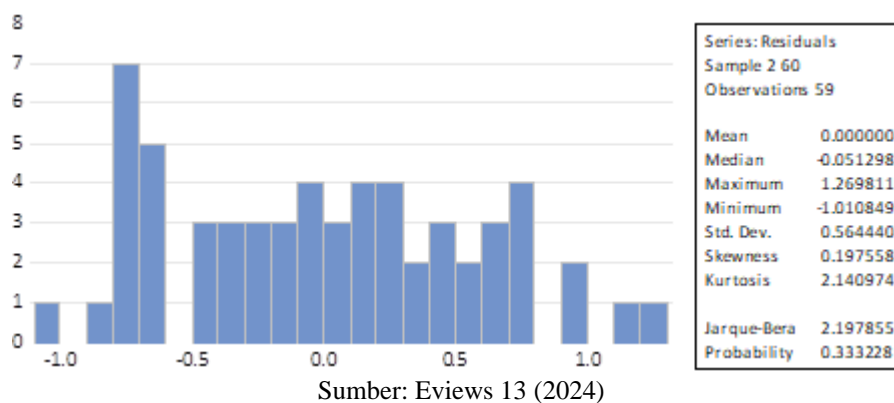

Sumber: Eviews 13 (2024)
Figure 2. Noemality Test Results

Based on the results of the normality test in Figure 2, it shows that the Probability value is 0.33. This value is greater than the value of a value of 0.05. Thus, it can be concluded that the data used in this study is normally distributed.

Multicollinearity Test
The multicollinearity test is a method in regression analysis to check if there is a strong linear relationship between two or more independent variables. Multicollinearity occurs when two or more independent variables have a high correlation, which can complicate the interpretation of regression results, such as increasing the standard error of the coefficient, making the regression coefficient unstable, and reducing the model's ability to estimate the true relationship between independent and dependent variables. The results of the Multicollinearity test can be seen in Table 2.

Table 2. Multicollinearity Test Results

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.005702	1.001369	NA
X1	0.041494	1.042940	1.042940
X2	0.033117	1.470363	1.469946
X3	0.036245	1.513343	1.512886

Sumber: Eviews 13 (2024)

Based on the results of the multicollinearity test in Table 2, it shows that the overall VIF value is less than 10. It can be concluded that the data used is free from multicollinearity.

Heterokedasticity Test

The heterokedasticity test is a statistical procedure used to check whether the variance of the residual (prediction error) in a regression model remains constant or variable along the range of values of independent variables. When the variance of the residual is not constant, this condition is called heterokedasticity, which can cause the coefficient estimation to be inefficient and the results interpreted from the regression model to be less accurate. The results of the heterokedasticity test can be seen in Table 3.

Table 3. Heterokedasticity Test Results

F-statistic	0.271557	Prob. F(3,55)	0.8456
Obs*R-squared	0.861163	Prob. Chi-Square(3)	0.8348
Scaled explained SS	0.426926	Prob. Chi-Square(3)	0.9346

Sumber: Eviews 13 (2024)

Based on the results of the heterokedasticity test in Table 3, it shows that the normal value of the chi-square probability of Obs* R-Squared is greater than 0.05. So it can be concluded that the data used in this study are free from heterokedasticity Regression test results.

Hypothesis Testing
Partial Test (T-TEST)

The partial influence test of attitude variables, subjective norms and perceptual behavior control on the compliance of swallow's nest taxpayers in Kendari City was carried out by comparing the probability value (p-value) t-statistic with an alpa value of 5%. The test criterion is that if the p-value is less than 5%, then the proposed hypothesis is accepted. On the other hand, if the p-value is greater than 5%, then the proposed hypotheses are rejected. The results of the simultaneous influence test can be seen in the following table:

Table 4. Results of Partial Effect Test (T-Test)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.019078	0.075513	0.252643	0.8015
X1	0.024884	0.203702	0.122160	0.9032
X2	0.365805	0.181981	2.010125	0.0493*
X3	0.552049	0.190382	2.899697	0.0054*
R-squared	0.842456	Mean dependent var		-0.011299
Adjusted R-squared	0.695681	S.D. dependent var		0.609522
S.E. of regression	0.579630	Akaike info criterion		1.812534
Sum squared resid	18.47838	Schwarz criterion		1.953384
Log likelihood	-49.46976	Hannan-Quinn criter.		1.867516
F-statistic	3.045545	Durbin-Watson stat		2.813168
Prob(F-statistic)	0.036274			

Based on Table 4 above, it shows that:

1. The Prob. Value of Attitude Variable (X1) of 0.9032 is greater than 0.05, meaning that attitude does not have a significant effect on the compliance of swallow's nest taxpayers in Kendari City.
2. The value of the Subjective Norm Variable Prob. (X2) is 0.0493, which is smaller than 0.05, meaning that subjective norms have a significant positive effect on the compliance of swallow's nest taxpayers in Kendari City.
3. The value of the Perceived Behavioral Control Variable Prob. (X3) is 0.0054, which is smaller than 0.05, meaning that Perceived Behavioral Control has a significant positive effect on the compliance of swallow's nest taxpayers in Kendari City.

Discussion
Effect of Attitude (X1) on Taxpayer Compliance of Swallow's Nest (Y)

The probability for the Attitude Variable (X1) of 0.9032, which is greater than 0.05, shows that attitude does not have a significant influence on the compliance of swallow's nest taxpayers in Kendari City. The attitude of swallow taxpayers, as measured by indicators of vertical fairness, horizontal fairness, and fairness of exchange, had no effect on improving their compliance to meet tax obligations. These findings are supported by research from (Cahyani et al., 2024; Narew et al., 2023; Nurhana et al., 2023). However, these results contradict research conducted by (Ainun et al., 2022; Anugrah & Fitriandi, 2022; Zakiah & Den Ka, 2023).

Effect of Subjective Norm (X2) on Taxpayer Compliance of Swallow's Nest (Y)

The Probability of the Subjective Norm Variable (X2) of 0.0493, which is smaller than 0.05, shows that the subjective norm has a significant positive influence on the compliance of swallow's nest taxpayers in Kendari City. The results of this study indicate that subjective norms, measured through social norm and moral norm indicators, have a significant influence on the compliance of swallow's nest taxpayers in Kendari City. These findings are in line with previous research by (Budiningrum, 2024; Khansa & Masripah, 2023; Sanita et al., 2018). However, these results contradict research conducted by (Iqbal & Junaidi, 2023).

Effect of Perception Behavior Control (X3) on Taxpayer Compliance of Swallow's Nest (Y)

The probability for the Perception Behavior Control Variable (X3) of 0.0054 is less than 0.05, indicating that Perception Behavior Control has a significant positive influence on the compliance of swallow's nest taxpayers in Kendari City. The findings of this study provide evidence that perceptual behavior control, measured through detection risk indicators and the amount of fines, has a significant effect on the compliance of swallow's nest taxpayers in Kendari City. These results are in line with previous research by (Anugrah & Fitriandi, 2022; Siburian & Anggrainie, 2022; Zakiah & Den Ka, 2023). However, these results contradict research conducted by (Estiningtyastuti & Karhananto, 2022).

CONCLUSION

The conclusion of this study shows that the attitude variable does not have a significant influence on the compliance of swallow's nest taxpayers in Kendari City. In contrast, the subjective norm variable showed a significant positive influence, which means that the individual's perception of other people's views or social norms plays an important role in driving taxpayer compliance. In addition, the control of perception behavior also had a significant positive effect on taxpayer compliance, suggesting that the ability of individuals to control or perceive their own actions in fulfilling tax obligations can increase compliance in meeting the swallow's nest tax in the area.

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