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Understanding of Taxation, Utilization of Accounting Technology and Use of E-filling on Taxpayer Compliance with Internet Understanding as Moderation

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Abstract: This study aims to determine the effect of understanding taxation, utilization of accounting information technology and the use of e-filling on taxpayer compliance with internet understanding as moderation. This research uses quantitative methods with the data source used, namely primary data. The population in this study are taxpayers who have NPWP and are registered at KPP Pratama. The data analysis technique uses multiple linear regression and moderated regression analysis (MRA) using SPSS 25. The results showed that the influence of taxation, accounting information technology and the use of e-filling had a positive and significant effect. Internet understanding moderates the understanding of taxation and the use of e-filling. However, internet understanding is unable to moderate the use of accounting information technology. The results of this study are expected to help improve taxpayer compliance with their obligations as taxpayers.

Keyword: Understanding of Taxation, Utilization of Accounting Technology and Use of E-filling, Taxpayer Compliance and Understanding of the Internet.

INTRODUCTION

Tax is one of the mandatory contributions borne by individuals and entities to the state and has been regulated in Law Number 28 of 2007. Tax payments are used to meet the needs of the state and the welfare of the community (Matitaputty et al., 2020). The way for governments to raise funds to provide public services is through tax revenues of all economic actors (Night & Bananuka, 2020). Taxes are very important to support government programs, so tax managers must be more active in increasing tax revenues from both individual mandatory taxes and business entity mandatory taxes. The lack of realization of tax revenue is partly due to the problem of low taxpayer compliance, especially MSMEs that are required to deposit their outstanding taxes. Tax compliance is a crucial thing in the realization of tax revenue achieve the tax revenue target. However, currently the level of tax compliance of MSME actors is still very concerning (Anakotta et al., 2023).

The low level of MSME tax compliance is caused by several factors that influence MSME tax compliance at the Tax Office (KPP), namely the taxpayer's understanding of

taxation which refers to how much tax is owed and how to report the tax (Amrullah et al., 2021). Understanding which means that taxpayers understand and know the laws and regulations and tax procedures and apply them in the implementation of taxation such as registration, submitting annual tax returns (SPT), calculating and paying taxes owed and reporting and paying tax arrears (Imakulata et al., 2023).

Information technology plays an important role in realizing a transparent, accountable, and accessible tax system, which ultimately increases taxpayer confidence and compliance (Anggraeni, 2021). Therefore, the Directorate General of Taxes modernizes the technology of the digital tax management system to improve the quality of tax services provided to taxpayers (Adinda et al., 2022). The government updates the taxation e-system with the main objective to simplify and expedite the taxation process for taxpayers. The tax e-system offers various features that make it easier for taxpayers to fulfill their tax obligations (Habib, 2022).

E-filling is one of the steps to modernize the Indonesian tax system which is expected to improve the excellent service provided to the community, increase taxpayer satisfaction and ultimately increase. The Directorate General of Taxes urges all taxpayers to use *e-filling* when submitting tax returns (Pradhana et al., 2022). The implementation of e-filling is expected to facilitate the fulfillment of income tax obligations on income earned during the tax period. One of the SPT goals is to improve performance, which in turn can increase tax revenue and effective services to taxpayers in submitting tax returns. However, despite having the expected benefits, the e-filling system still faces various obstacles and is less attractive to taxpayers for various reasons. This research can be a valuable input for DJP to develop the e-filing system in the future (Pramudya, 2019).

Based on the existing explanations, the authors want further research with the objectives to be achieved in this study: To determine the effect of tax understanding on MSME taxpayer compliance in Yogyakarta. To determine the effect of utilization of accounting information technology on MSME taxpayer compliance in Yogyakarta.To determine the effect of taxation *E-Filling* on MSME taxpayer compliance in Yogyakarta.To determine the effect of understanding taxation, utilization of information technology and taxation *E-Filling* on taxpayer compliance moderated by internet understanding.

METHOD

This research was conducted at the Tax Service Office (KPP) Pratama Yogyakarta city, Yogyakarta Special Region. The type of data used in this research is primary. Primary data is data obtained directly by researchers by distributing questionnaires to respondents with certain characteristics (Amin et al., 2023). The population in research is a group consisting of objects or subjects that have certain characteristics and characteristics set by researchers to study and draw conclusions. The number of samples in this study were 120 respondents. The data analysis method used in this study is multiple linear regression, *Moderated Regression Analysis* (MRA) and validation tests and hypothesis testing with the F test t test and R test. data processing using SPSS 25 software.

RESULTS AND DISCUSSION

Data Quality Test

Based on the results of the spss data test carried out, the validity and reliability test results are obtained in the following table:

Table 1. Validity

Variabel	Item Pernyataan	r_{hitung}	r_{tabel}	Keterangan
Understanding of Taxation (XI)	X1.1	0,594	0,1793	Valid
	X1.2	0,735	0,1793	Valid

Variabel	Item Pernyataan	r_{hitung}	r_{tabel}	Keterangan
	X1.3	0,670	0,1793	Valid
	X1.4	0,749	0,1793	Valid
	X1.5	0,698	0,1793	Valid
	X1.6	0,662	0,1793	Valid
	X1.7	0,623	0,1793	Valid
	X1.8	0,679	0,1793	Valid
	X1.9	0,580	0,1793	Valid
	X1.10	0,760	0,1793	Valid
Utilization of Accounting Information Systems (X2)	X2.1	0,605	0,1793	Valid
	X2.2	0,549	0,1793	Valid
	X2.3	0,508	0,1793	Valid
	X2.4	0,573	0,1793	Valid
	X2.5	0,501	0,1793	Valid
	X2.6	0,617	0,1793	Valid
	X2.7	0,481	0,1793	Valid
	X2.8	0,619	0,1793	Valid
	X2.9	0,516	0,1793	Valid
E-filling Taxation (X3)	X3.1	0,585	0,1793	Valid
	X3.2	0,593	0,1793	Valid
	X3.3	0,679	0,1793	Valid
	X3.4	0,614	0,1793	Valid
	X3.5	0,592	0,1793	Valid
	X3.6	0,653	0,1793	Valid
	X3.7	0,588	0,1793	Valid
	X3.8	0,583	0,1793	Valid
	X3.9	0,647	0,1793	Valid
	X3.10	0,693	0,1793	Valid
	X3.11	0,330	0,1793	Valid
Taxpayer compliance (Y)	Y1	0,541	0,1793	Valid
	Y2	0,494	0,1793	Valid
	Y3	0,570	0,1793	Valid
	Y4	0,686	0,1793	Valid
	Y5	0,551	0,1793	Valid
	Y6	0,633	0,1793	Valid
	Y7	0,613	0,1793	Valid
	Y8	0,629	0,1793	Valid
	Y9	0,364	0,1793	Valid
	Y10	0,441	0,1793	Valid
	Y11	0,428	0,1793	Valid
Internet understanding (Z)	Z1	0,439	0,1793	Valid
	Z2	0,609	0,1793	Valid
	Z3	0,661	0,1793	Valid
	Z4	0,571	0,1793	Valid
	Z5	0,685	0,1793	Valid
	Z6	0,667	0,1793	Valid

Source: primary data, processed 2024.

Indicators can be declared valid if rcount> rtable using a significant value of 5% with 120 respondents in the distribution of rtable values N = 120, 5% significance obtained a table value of 0.1793. Df = n-2, 120-2 = 118. So if r_{rcount}> 0.1793 then the item is declared valid.

Table 2 Reliability test results

No	Variabel	*Cronbach Alpha*	Keterangan
1	Pemahaman Perpajakan (X1)	0,868	*Reliable*
2	Sistem Informasi Akuntansi (X2)	0,869	*Reliable*
3	*E-filling* Perpajakan (X3)	0,814	*Reliable*
4	Kepatuhan wajib pajak (Y)	0,757	*Reliable*

5	Pemahaman internet (Z)	0,614	*Reliable*

Source: primary data, processed 2024

Classical Assumption Test

Before making further interpretation of the regression model results, it is necessary to test the classical assumption test through the tables below:

Table 3. Normality test results

Variables	Signifikansi	*Asymp.sig (2-tailed)*	Description
Unstandardized Residual	0,05	0,200	Normal

Source: primary data, processed 2024

Based on the results of the normality test, it is known that the Sig (2-tailed) value is 0.200 if the sig value. > 0.05 then it can be stated that the data is normally distributed.

Table 4. Normality test results

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax understanding	.879	1.138
Technology utilization	.977	1.024
E-*filling*	.648	1.544
Internet understanding	.632	1.583
a. Dependent Variable: Y		

Source: primary data, processed 2024

Based on the SPSS results in table 4.9, the multicollinearity test for each independent variable shows a VIF value smaller than 10 and a *tolerance* value smaller than <0.1, it can be concluded that there is no indication of multicollinearity in the regression model.

Table 5. Heteroscedasticity test results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	4.409	3.059		1.441	.152
Tax understanding	.029	.078	.037	.374	.709
Technology utilization	.005	.044	.010	.104	.918
E-*filling*	-.013	.050	-.029	-.249	.804
Internet understanding	-.051	.061	-.098	-.837	.404
a. Dependent Variable: ABS_RES					

Source: primary data, processed 2024

Based on the table above, the resulting significant value of each independent variable shows a value > 0.05. So it can be concluded that in this test there are no symptoms of heteroscedasticity in the regression model

Multiple Linear Regression Equation

Multiple linear regression analysis is used to test hypotheses about the effect of independent variables on the dependent variable. This analysis allows prediction of the effect of several independent variables simultaneously and partially on one dependent variable.

Table 6. Multiple linear regression test results

Coefficients[a]					
	Unstandardized Coefficients		Standardiz Coefficient	t	Sig.
Model	B	Std. Error	Beta		
(Constant)	4.271	4.772		.895	.373
Tax understanding	.321	.121	.194	2.645	.009
Technology utilization	.182	.068	.185	2.656	.009
E-*filling*	.369	.078	.402	4.707	.000

a. Dependent Variable: Y

Source: primary data, processed 2024

Based on the results of the multiple linear regression test above, it can be described as:

Y= 4.271 + 0,321X1 + 0,182X2 + 0,369X3 + e

Hypothesis Test

Table 7. Uji T

Coefficients[a]					
	Unstandardized Coefficients		Standardiz Coefficient	t	Sig.
Model	B	Std. Error	Beta		
(Constant)	4.271	4.772		.895	.373
Tax understanding	.321	.121	.194	2.645	.009
Technology utilization	.182	.068	.185	2.656	.009
E-*filling*	.369	.078	.402	4.707	.000

a. Dependent Variable: Kepatuhan wajib pajak Y

Source: primary data, processed 2024

Based on the table above, it can be concluded that the variable understanding of taxation (X1), technology utilization (X2), e-filling (X3) has an influence on taxpayer compliance (Y).

Tabel 8. Hasil Uji F

ANOVA[a]					
Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
Regression	943.087	4	235.772	24.079	.000[b]
Residual	1126.038	115	9.792		
Total	2069.125	119			

a. Dependent Variable: Taxpayer Compliance (Y)

b. Predictors: (Constant), understanding of taxation (X1), technology utilization (X2), e-filling (X3)

Sumber : data primer SPSS,diolah

Based on the results of SPSS processing, the significance shows 0.000 <0.05 and f count 24.079 which is greater than f table 2.68 so it can be concluded that understanding taxation (X1), technology utilization (X2), and e-filling (X3) affect taxpayer compliance (Y).

Table 9. Determination coefficient test results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.675[a]	.456	.437	3.12916

a. Predictors: (Constant), understanding of taxation (X1), technology utilization (X2), e-filling (X3)

Sumber: Data Primer diolah, 2024

Based on SPSS, (*R square*) is 0.437 which indicates that 43.7% of the dependent variable can be explained by the independent variables included in the regression model while 56.3% of the variation in the dependent variable is still influenced by other factors not included in this regression model.

***Moderated Regression Analysis* (MRA)**

The test results of the MRA analysis test are as follows:

a) MRA Analysis Test Equation 1

Table 10. MRA Analysis Test Results Equation 1

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardi zCoefficient Beta	T	Sig.
(Constant)	4.271	4.772		.895	.373
Tax understanding	.321	.121	.194	2.645	.009
Technology utilization	.182	.068	.185	2.656	.009
E-*filling*	.369	.078	.402	4.707	.000
Internet understanding	.222	.095	.201	2.323	.002

a. Dependent Variable: Taxpayer compliance Y

Source: Primary data processed, 2024

Based on the table above, it can be concluded that the variable understanding of taxation (X1), technology utilization (X2), e-filling (X3) has an influence on taxpayer compliance (Y).

b) MRA Analysis Test Equation 2

Table 11. T Test Tax understanding (X1)equation 2

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardiz Coefficient Beta	t	Sig.
(Constant)	164.903	48.923		3.371	.001
Tax understanding (X1)	-2.754	1.052	-2.497	-2.618	.010
Internet understanding (Z)	-5.461	1.879	-2.624	-2.907	.004
X1*Z	.126	.040	4.456	3.136	.002

a. Dependent Variable: Taxpayer compliance Y

Source: Primary data processed, 2024

It is known that the significance value of the variable understanding of taxation with internet understanding is 0.002 <0.05, it concludes that the internet understanding variable is able to moderate the influence of the internet understanding variable (Z) on taxpayer compliance (Y).

Table 12. Technology Utilization (X2) Equation 2

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardiz Coefficient Beta	t	Sig.
(Constant)	78.402	48.905		1.603	.112
Technology Utilization (X2)	-1.152	1.248	-1.173	-.923	.358
Internet understanding (Z)	-1.499	1.892	-.720	-.792	.430
X2*Z	.053	.048	1.753	1.094	.276

a.Dependent Variable: Taxpayer compliance Y

Source: Primary data processed, 2024

It is known that the significance value of the technology utilization variable with internet understanding is 0.276> 0.05, it can be concluded that the internet understanding variable is not able to moderate the effect of technology utilization (X2) on taxpayer compliance (Y).

Tabel 13. E-Filling (X3) Persamaan 2

Coefficients[a]

Model	Unstandardized Coefficients B	Std. Error	Standardiz Coefficient Beta	t	Sig.
(Constant)	22.785	5.209		4.374	.000
E-Filling (X3)	.047	.162	.052	.293	.770
Pemahaman internet (Z)	.315	.152	.151	2.077	.040
X3*Z	.007	.002	.545	3.083	.003

a. Dependent Variable: Taxpayer compliance Y

Source: Primary data processed, 2024

It is known that the significance value of the e-filling variable (X3) with internet understanding (Z) is 0.003 <0.05, it concludes that the internet understanding variable (Z) is able to moderate e-filling on taxpayer compliance (Y).

CONCLUSION

The effect of tax understanding on taxpayer compliance

The results of testing hypothesis 1 that has been carried out show that understanding taxation has a positive effect on taxpayer compliance. This can be proven by the results of the significance test (t test) which shows a significance value of 0.009> 0.05 and a coefficient value of 0.321 which means that the first hypothesis (H1) understanding of taxation has a positive effect on taxpayer compliance, so that H1 in this study is supported.

The results of this study are in line with attribution theory which states that understanding taxation can lead to perceptions or responses that affect taxpayer compliance in carrying out their obligations. In this case, the understanding of taxation arises because taxpayers know the function of taxes, taxpayers need a positive understanding of taxes so that tax awareness arises in fulfilling their tax obligations.

This result is in line with research (Afrida & Kusuma, 2022; Erawati & Pelu, 2021; Meifari, 2020) which states that in his research which states that there is a positive influence between the understanding variable on taxpayer compliance.

The effect of technology utilization on taxpayer compliance

The results of hypothesis 2 testing that have been carried out show that technology utilization has a positive effect on taxpayer compliance. This can be proven by the results of the significance test (t test) which shows a significance value of 0.009 <0.05 and a coefficient value of 0.182 which means that the second hypothesis (H2) technology utilization has a positive and significant effect on taxpayer compliance, so that H2 in this study can be accepted.

This is supported by the TAM theory which can be defined as a person's level of belief that the use of certain technologies can improve performance. In the context of taxation, a positive attitude towards technology use can increase taxpayers' intention to utilize technology and ultimately increase compliance.

The results of this study are not in line with research conducted Purnama, (2020), Akbar & Apollo, (2020), Amrullah et al., (2021) Which states that technology utilization has a significant positive effect on taxpayer compliance at KPP Pratama in Yogyakarta.

The effect of *e-filling* on taxpayer compliance

The results of testing hypothesis 3 that have been carried out show that e-filling has a positive effect on taxpayer compliance. This can be proven by the results of the significance test (t test) which shows a significance value of 0.000 <0.05 and a coefficient value of 0.369 which means that the third hypothesis (H3) E-filling has a positive effect on taxpayer compliance, so H3 in this study is accepted.

Based on TAM theory, taxpayers use e-filling as a technology that helps in terms of tax reporting and submitting tax returns so that the level of taxpayer compliance increases.

Research results supported Fernandez, (2024) which states that the e-filling system affects taxpayer compliance.

The effect of tax understanding on taxpayer compliance through internet understanding

The results of hypothesis 4 testing that have been carried out show that tax understanding has a positive and significant effect on taxpayer compliance through internet understanding. This is evidenced by the results of the significance test (t test) which shows that the significance value of 0.002 <0.05 and the coefficient value of .126 which means that the fourth hypothesis (H4) of tax understanding has a positive and significant effect on taxpayer compliance through internet understanding, so that H4 in this study is accepted.

The results of this study are in line with attribution theory, which states that internet understanding is one of the strategies for taxpayers to understand applicable taxation. it can be concluded that if taxpayers have a broad understanding of the internet, it will increase compliance as taxpayers. This research is not supported by research Gultom, (2022) there is a negative relationship between understanding taxation with internet understanding as moderation.

The effect of technology utilization on taxpayer compliance through internet understanding

The results of hypothesis 5 testing that have been carried out show that technology utilization has a negative and significant effect on taxpayer compliance through internet understanding. This is evidenced by the results of the significance test which shows that the significance value is 0.276> 0.05 and the coefficient value is 0.053, which means that the internet understanding variable does not act as a *moderating* variable. So it can be concluded that the fifth hypothesis (H5) technology utilization has a negative effect on taxpayer compliance through internet understanding, so that H5 in this study is not accepted.

The results of this study are in line with the TAM theory, the use of technology can facilitate taxpayers in reporting tax returns so that taxpayers can report on time. This is not supported (Tambun et al., 2020) states that internet understanding can moderate the effect of technology utilization on taxpayer compliance.

The effect of E-filling on taxpayer compliance through internet understanding

The results of testing hypothesis 6 that have been carried out show that E-fillling has a positive and significant effect on taxpayer compliance through internet understanding with a significance value (0.000 <0.005). Then the results of the significance test show that the significance value on the moderating variable is 0.003 <0.05 and the coefficient value is 0.007, which means that the internet understanding variable acts as a *moderating* variable. So it can

be concluded that the sixth hypothesis (H6) E-Filling has a positive effect on taxpayer compliance through internet understanding (Z).

The results of this study are not in line with attribution theory regarding good internet understanding being an important factor that allows taxpayers to utilize e-filling services. The results of this study are not supported (Istutik, 2021) which states that internet understanding can moderate the effect of the e-filling system on taxpayer compliance.

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