Influence of Taxation Administration Modernisation, Taxation Knowledge and Quality of Tax Consultant Serviceson The Compliance of Taxpayers in Reporting The Badan Annual Notice Surat (SPT) at KKP Pratama Bandung Cicadas 2022

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Abstract: This study aims to determine how the modernization of tax administration, tax knowledge, and the Quality Of Tax Consultant Services affect taxpayer compliance in reporting Corporate SPT at KPP Pratama Bandung Cicadas. The research method used is a quantitative method with a verification approach. verification approach is applied to explore the relationship between variables and test hypotheses that suspect a relationship between these variables. The results of the study explain that Modernization of Tax Administration, Tax Knowledge, Quality Of Tax Consultant Services together have an impact of 93.90% on taxpayer compliance. The remaining 6.10% is influenced by other factors not examined.

Keyword: Tax Administration Modernization, Taxation Knowledge, Quality of Tax Consultant Services, Taxpayer Compliance

INTRODUCTION

In Indonesia, taxes play an important role in financing all state governance, especially national development, because state revenue is still dominated by the taxation sector, (Harnaeni, 2022). Therefore, taxes are the main component in supporting all forms of national development financing. However, in Indonesia, the level of compliance is still low despite the implementation of the self-assessment system. This compliance is very important to achieve tax targets and support national development, (Kumaratih & Ispriyarso, 2020) .

Tax is a mandatory contribution for taxpayers that is used directly for the benefit of the state and the welfare of society in a country, especially Indonesia. In the field of Accounting, the relationship with taxes is in terms of the Finance and Reporting aspect, related to financial reports that must be able to adjust to taxation needs, (Nuari et al., 2021). Taxes are used by the government to support the smooth availability of facilities and infrastructure for all Indonesian people, (Penghindaran & Kasir, 2023). The dependence on tax-sourced funding does not only occur in the Central Government or in revenue in the APBN, but is also experienced by all

Regional Governments which are reflected in Regional Original Revenue (PAD), (Azzahra & Kumaratih, 2020).

companies tend to choose to pay lower taxes or obtain tax savings on taxes payable. This is because the company's main goal is to maximize profit after tax by reducing the overall effective tax rate, (Kasir, 2020). Tax avoidance behavior is one of the factors inhibiting the government in collecting taxes and this behavior refers to aggressive tax actions that will harm the State, (Kasir & Syarif, 2022).

Throughout 2022, the level of taxpayers in reporting tax returns and paying taxes was 83.2%. This figure decreased compared to the realization in 2021 which reached 84.07%, (Novita & Frederica, 2023). Even so, this achievement in 2022 has exceeded the predetermined target of 80%. Based on data from the DGT (Directorate General of Taxes), the total number of taxpayers in 2022 reached 19.08 million. With a fulfillment rate of 83.2%, around 15.87 million taxpayers have correctly reported their tax returns throughout 2022. This shows that despite a slight decrease in compliance compared to the previous year, the result is still better than In detail, the growth of corporate tax return reporting is higher than that of individual tax returns. The Ministry of Finance noted that as of May 10, 2023, tax return reporting by corporate taxpayers grew 7.3 percent, reaching 975,194 tax returns, (M & Yulianti, 2022). Meanwhile, the submission of annual tax returns by individual taxpayers grew by 2.51 percent, with a total of 12.39 million tax returns collected until May 10, 2023, (Redaksi Ortax, 2023).

The Directorate General of Taxes (DGT) introduced new innovations through tax management programs to make it easier for taxpayers to fulfill their tax obligations. With the concept of modernizing tax administration, DGT has launched renewal programs such as e-Billing, e-Filing, and e-Registration. These three programs are the result of DGT innovation aimed at improving taxpayer compliance, (OnlinePajak, 2017).

According to Law of the Republic of Indonesia Number 16 of 2009 concerning KUP, "Tax is a mandatory contribution that must be paid to the state by individuals or entities, which is compelling in accordance with the Law. This tax payment does not provide direct rewards to the payer, and the funds collected are used for state purposes for the prosperity of the people. (Robiatul Kamelia, 2022). "Law No. 16 of 2009 concerning KUP Article 1 point 11 and Regulation of the Minister of Finance Number 152 / PMK.03 / 2009 states that 'Notification Letter (SPT) is a letter used by taxpayers to report calculations and / or tax payments, tax objects and / or non-tax objects, as well as assets and liabilities in accordance with the provisions of tax legislation, (bpk, 2009).

Table 1. Corporate Taxpayer Compliance at KPP Pratama Bandung Cicadas in 2018-2022

Tax Year	Number of Corporate Taxpayers Registered for Annual Tax Return	Realization of SPT	Percentage of Corporate Tax Return Reporting Compliance
2022	9.015	4.985	55,30%
2021	8.730	4.968	56,91%
2020	7.287	4.647	63,77%
2019	7.157	4.616	64,50%
2018	7.212	4.472	62,01%

Source: KPP Pratama Bandung Cicadas, 2023

Based on the data contained in the table, the level of taxpayer compliance in submitting Tax Return (SPT) at the Bandung Cicadas Primary Tax Service Office (KPP) is still very low. In 2018, the percentage of compliance with WP-Badan SPT reporting was 62.01%. In 2019 there was an increase of 2.49% to 64.50%. However, in 2020 there was a decrease of 0.73% to 63.77%. 2021 showed a significant decrease of 6.86% to 56.91%, and in 2022 it decreased again by 1.61% to 55.30%. The realization of taxpayers who submit tax returns is still far from the expected target, with the percentage remaining below 100%.

METHOD

This study aims to determine how the modernization of tax administration, tax knowledge, and the Quality Of Tax Consultant Servicesaffect taxpayer compliance in reporting Corporate SPT at KPP Pratama Bandung Cicadas. The research method used is a quantitative method with a verification approach. In this study, a verification approach is applied to explore the relationship between variables and test hypotheses that suspect a relationship between these variables, (Wulan Dewi et al., 2022).

The population used as research amounted to 9,015 corporate taxpayers whose objects were located at KPP Pratama Bandung Cicadas. In this study, using non probability sampling with purposive sampling type. While sampling using the Slovin formula with a margin of error of 10%, so that the results obtained are 98.902 or rounded up to 100 population, (Ginting 2022).

Table 2. Operational Variables

Variable	Variable Concept	Indicator
Taxpayer Compliance (Y)	Awareness of the fulfillment of tax obligations is seen when taxpayers understand and try to understand all the provisions of the tax law, fill out tax forms completely and clearly, calculate taxes payable correctly, and pay taxes on time. (Rahayu 2017:193)	1. Timely in registering themselves. 2. Timely in depositing taxes payable. 3. Timely in reporting taxes paid and tax calculations. 4. Accurate in deducting or collecting taxes (taxpayers as third parties).
Modernization of Tax Administration (X1)	Improvement or improvement of administrative performance, whether individually, in groups, or institutionally, aims to be more efficient, economical, and fast. (Rahayu 2017:93)	1. Organizational structure reform 2. Business process improvement through the utilization of communication and information technology 3. Improvement of human resource management 4. Implementation of Good Governance
Taxation Knowledge (X2)	Tax knowledge includes all things known and understood related to tax law, both material tax law and formal tax law. (Mardiasmo 2018:17)	1. Taxpayer understanding of the tax function. 2. Taxpayer understanding of tax regulations. 3. Taxpayer understanding of the registration procedure as a taxpayer. 4. Taxpayer understanding of tax payment procedures. 5. Taxpayer understanding of tax rates.
Quality Of Tax Consultant Services(X3)	The Quality Of Tax Consultant Servicesis the level of excellence provided and control over that level of excellence to meet customer desires. (Tjiptono 2017:59)	1. Tangible 2. Reliability 3. Responsiveness 4. Assurance 5. Empathy

RESULTS AND DISCUSSION
Validity and Reability Findings

Table 3. Validity

No	Variable	Correlation Range	r table	Desc
1.	Modernization of Tax Administration	0,900 - 0,952		
2.	Taxation Knowledge	0,935 - 0,959		
3.	Tax Service Quality	0,880 - 0,966	0,3211	Valid
4.	Taxpayer Compliance	0,695 - 0,941		

Source: SPSS findings (2024)

The test findings show that the correlation value of each variable exceeds the stable limit of 0.3211, so it can be concluded that each questionnaire is reliable and considered valid.

Table 4. Reliabilitas

No	Variabel	Alpha Cronbach	Skor Kritis	Ket
1.	Tax Administration Modernization Findings	0, 958		
2.	Taxation Knowledge	0, 969		
3.	Tax Service Quality	0, 965	0,60	Reliabel
4.	Tax payer Compliance	0, 911		

Source: SPSS findings (2024)

The findings explain that each variable has Alpha Cronbach> 0.60, which means that each variable used is reliable or declared reliable.

Verificative Findings

Table 5. Multicollinearity Findings

Coefficients		
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Administration Modernization Findings	0.337	6.784
Taxation Knowledge	0.218	7.358
Quality Of Tax Consultant Services	0.442	5.796

Source: SPSS findings (2024)

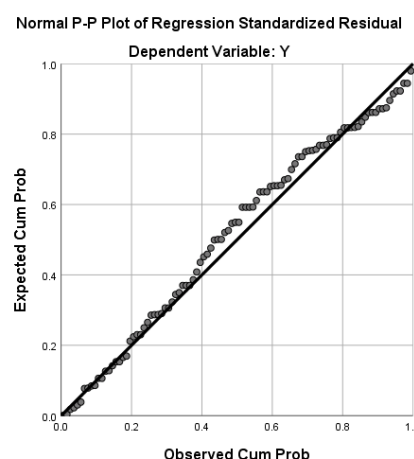The findings of the VIF value for all variables are <10.00, so it can be concluded that there is no Multicollinearity.

Figure 1. Normality Findings

According to the findings of the picture above, the results confirm if all the points do not resemble the diagonal line, so it can be concluded that the data is not normally distributed.
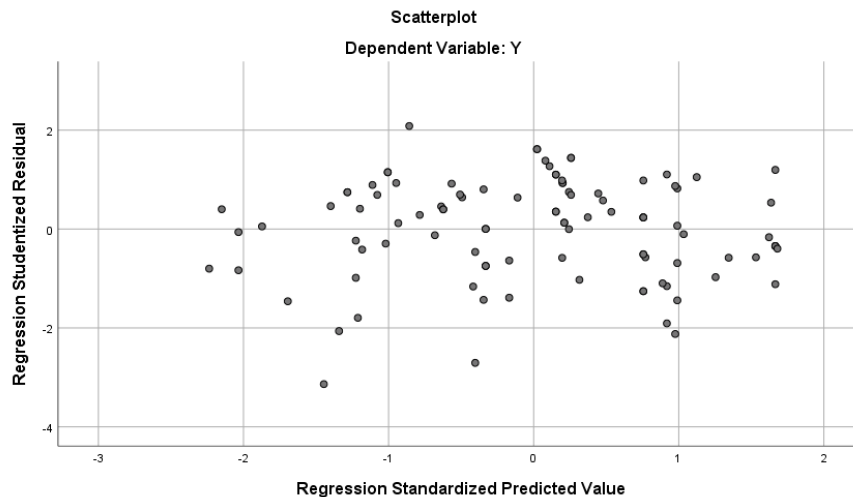
Figure 2. Heteroscedasticity Test Findings

The findings of the figure confirm that the overall points are not patterned and there is a scattered distribution of points. This result ensures that there is no heteroscedasticity in this study.

Table 6. Autocorrelation Findings

Model Summary[b]	
Sig. F Change	Durbin-Watson
0	1.643

Source: SPSS findings (2024)

Based on the findings, the d value is 1.643. This value will be compared with the dL and dU values in the DW table, so that with α = 0.05, k = 3 and n = 96, dL = 1.6131 and dU = 1.7364 have been obtained. Then it can be decided 0 < d < dL that the model does not have positive autocorrelation.

Table 7. Multiple Linear Regression Findings

Coefficients				
	Model	Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-0.363	0.756	
	Modernization of Tax Administration	1.227	0.156	1.024
	Knowledge of Taxation	0.228	0.209	0.205
	Quality of Tax Services	-0.303	0.138	-0.27

Source: SPSS findings (2024)

Based on the findings, we can form the following regression equation by knowing the constant and regression coefficients beforehand:
Y = -0.363 + 1.227 X1 + 0.228 X2 -0.303 X3

Table 8. Pearson Correlation Findings

Correlations		
Taxpayer compliance	Pearson Correlation	1
	Sig. (2-tailed)	0,000
	N	100
Modernization of Tax Administration	Pearson Correlation	0.967[**]
	Sig. (2-tailed)	0,000
	N	100

Taxation Knowledge	Pearson Correlation	0.946*
	Sig. (2-tailed)	0,000
	N	100
Tax Service Quality	Pearson Correlation	0.908*
	Sig. (2-tailed)	0,000
	N	100

Source: SPSS findings (2024)

1. With a correlation coefficient between Modernization of Tax Administration (X1) and Taxpayer Compliance (Y) of 0.967, so it can be stated that the relationship between the two is classified as very large.
2. With a correlation coefficient between Tax Knowledge (X2) and Taxpayer Compliance (Y) of 0.946, it can be concluded that the relationship between the two is classified as very large.
3. With a correlation coefficient between Tax Quality Of Tax Consultant Services(X3) and Taxpayer Compliance (Y) of 0.908, so it can be stated that the relationship between the two is classified as very large.

Table 8. Findings of the Coefficient of Determination

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change
1	0.969[a]	0.939	0.937	1.35044	0.939

Source: SPSS findings (2024)

Kd   = (0, 969)2 x 100%
        = 93,90%

Based on the findings in the table, the R Square value of 0.939 indicates that Modernization of Tax Administration, Tax Knowledge, and Tax Quality Of Tax Consultant Serviceshave an influence of 93.90% on Taxpayer Compliance, while the remaining 6.10% is influenced by other factors.

Table 8. T-test Findings

Coefficients[a]		
Model	t	Sig.
Modernization of Tax Administration	-0.48	0.633
Taxation Knowledge	7.846	0
Tax Service Quality	1.092	0.277
Taxpayer compliance	-2.2	0.03

Source: SPSS findings (2024)

The findings of the T test, obtaining the significance level α (5%) and the degree of freedom df = n-k-1, the t table value is 1.29043 with df = 96 (100-3-1).
1. The finding of the significance value (sig) for the impact of Modernization of Tax Administration (X1) on Taxpayer Compliance (Y) is 0> 0.05, and the result of t count is 7.846> t table (1.290), indicating that H1 is accepted. So it is proven that there is an effect of Modernization of Tax Administration (X1) on Taxpayer Compliance (Y).
2. The finding of the significance value (sig) for Taxation Knowledge (X2 Taxpayer Compliance (Y) is 0.277 <0.05, and the result of t count is 1.092 <t table (1.290), so it is concluded that H0 is accepted. There is no effect of Taxation Knowledge (X2) on Taxpayer Compliance (Y).

3. The finding of the significance value (sig) of Tax Quality Of Tax Consultant Services(X3) on Taxpayer Compliance (Y) is 0.03 <0.05, and the result of t count is -2.2 < t table (1.290), so it can be ascertained if H3 is accepted. Indicates that there is a negative, significant effect on the effect of Quality Of Tax Consultant Services(X3) on Taxpayer Compliance (Y).

Table 9. F test findings

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2712.635	3	904.212	495.814	0.000[b]
	Residual	175.075	96	1.824		
	Total	2887.71	99			

Source: SPSS findings (2024)

Based on the findings of the significance level α (5%), while df1 = 3 (k-1) and df2 = 96 (100-k-1), so that the F table is 2.699. It is known that the significance value for Tax Administration, Tax Knowledge, and Tax QUALITY OF TAX CONSULTANT SERVICESon Taxpayer Compliance (Y) is 0.000 <0.05, and F count is 495.814> F table (2.699). This indicates that H4 is accepted and H0 is rejected, identifying the existence of Modernization of Tax Administration, Tax Knowledge, and QUALITY OF TAX CONSULTANT SERVICESon Taxpayer Compliance simultaneously.

Discussion
Tax Administration Modernization
Statistical analysis shows that Tax Administration Findings have a very strong positive influence on the Application of SAK EMKM. With the tcount of 2.186> Ttable (1.29043), and a significant level of 0.0> (0.05), H1 is accepted, which indicates that the Modernization of Tax Administration holds a significant impact on the Taxpayer Compliance variable (Y). This finding is consistent with research, (Haryanti et al., 2022). And not in line with the findings, (M & Yulianti, 2022).

Taxation Knowledge
The results of statistical analysis, it is evident that the finding of Tax Knowledge holds a positive impact on Taxpayer Compliance. The obtained tcount value (1.092) < ttable (1.985), while the significance of the Accounting Understanding variable (0.277) > 0.05. Based on the data findings, H2 is rejected and H0 is accepted, indicating that Tax Knowledge has no influence on Taxpayer Compliance. These findings are in line with, (Yulia et al., 2020). And not in line with the findings, (Ainun et al., 2022).

Quality Of Tax Consultant Services
Based on statistical analysis, it was found that QUALITY OF TAX CONSULTANT SERVICESdoes not hold a very strong influence on the Application of SAK EMKM. The result of tcount (-2.2) < ttable (1.29043), with the significance of the HR Competency variable (0.129) > 0.05. Thus, H3 is rejected, indicating that HR Competence does not hold an influence on the Application of SAK EMKM. This finding is not in line with, (Puspanita et al., 2020).

Findings of Modernization of Tax Administration, Tax Knowledge, Service Quality, Taxpayer Compliance
Fcount reached 9.498. Compared to the Ftable result from the F distribution table with α = 0.05, df1 = 3, and df2 = 96 (n-k-1), the result is 2.699. From the analysis of the coefficient of determination, R square is 0.939 or 93.9%, about 93.9% of the variation in taxpayer compliance is explained by Modernization of Tax Administration, Tax Knowledge, Service

Quality. The remaining 6.10% is influenced by various factors that have not been studied. The interpretation of the correlation coefficient places this value in the very large correlation category, because it is in the range of 80% to 100%.

CONCLUSION

1. Validity and Reliability, the findings show that each variable measured in this study has passed careful validity and reliability tests. With correlation values between variables exceeding stable limits and significant Cronbach's Alpha values, it is reliable that the measurement instruments used are valid and consistent. Thus, the research results can be considered an accurate representation of the measured constructs.
2. The Classical Assumption Test confirms that the data used in the study meets the basic statistical requirements. The success of the data in meeting the assumptions of normality, the absence of multicollinearity, and the absence of heteroscedasticity and autocorrelation provides additional confidence in the accuracy of the analysis performed.
3. From the Multiple Linear Regression Analysis highlights the significant influence of the variable Findings of Modernization of Tax Administration, Tax Knowledge, QUALITY OF TAX CONSULTANT SERVICESon Taxpayer Compliance.
4. Pearson correlation findings reveal that there is a positive relationship between the various factors considered on Taxpayer Compliance. Partial correlation, Tax Administration Modernization Findings presented a result of 0.967. Knowledge of Taxation presents results of 0, 946, Quality Of Tax Consultant Servicespresents results of 0.908, with a correlation magnitude of 0.967.
5. The coefficient of determination describes Modernization of Tax Administration, Knowledge of Taxation, Quality Of Tax Consultant Services together have an impact of 93.90% on taxpayer compliance. The rest, amounting to 6.10%, is influenced by other factors not examined.
6. The t test shows that Modernization of Tax Administration (X1) has an influence on taxpayer compliance, Tax Knowledge (X2) has no influence on Taxpayer Compliance, and Quality Of Tax Consultant Services (X3) has a negative influence on Taxpayer Compliance.
7. The F test results show that overall, Modernization of Tax Administration holds a significant impact on the Taxpayer Compliance variable (Y).

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