

# The Effect Of Modernization Of The Tax Administration System And Taxpayer Awareness On Taxpayer Compliance

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## ABSTRACT

*This study aims to determine the effect of the Tax Administration Modernization System and Taxpayer Awareness on Taxpayer Compliance in Cimanggu Village I. This research uses quantitative research methods, using primary data. The sample in the study used the Total Sampling Technique and obtained as many as 96 respondents. The regression analysis model used in this study is multiple linear regression analysis. Where the research results are in the form of presentation of statistical results that have been processed using SPSS software. Based on the analysis that has been carried out in this study, the results show that related to the influence of the Tax Administration System Modernization variable does not affect taxpayer compliance, Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance variables and modernization of the tax administration system and taxpayer awareness has an effect on taxpayer compliance.*

**Keywords:** Tax Administration System Modernization; Taxpayer Awareness; Taxpayer Compliance.

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## Introduction

Taxes are a citizen responsibility that consists of mandatory payments to the state that cannot be directly felt by the party responsible for the tax. Taxes are the main source of state revenue, allowing the state to finance all its needs. The role of taxes in preparing the state budget in Indonesia is very large. The amount of tax contribution to the state budget always increases every year.

One of the main reasons for tax reform is to increase tax revenue, improve taxpayer compliance and awareness, and require substantial adjustments and changes in each tax component. By implementing this reform, it is expected to increase taxpayer compliance. Tax administration modernization basically refers to an administrative system model that can change organizational values and the way people think and behave. With this modernization, the Directorate General of Taxes (DGT) is expected to become a professional institution that is respected by the public.

With the modernization of tax administration, it is expected that taxpayer compliance will increase. Compulsory tax compliance can be measured by registering, re-remitting tax returns, calculating and paying arrears.

The level of public compliance with tax obligations is an issue that often arises. Those who pay large amounts of tax regularly report their taxes through tax returns are considered compliant taxpayers. What is meant by compliant taxpayers are those who understand, understand, and comply with the rights and obligations related to taxes. The level of taxpayer compliance can be calculated based on the percentage of annual income tax returns received by the tax service office.

To improve tax compliance, taxpayers must realize the function of taxes as state financing. As a citizen, he must report and pay taxes consciously and freely. As taxpayer awareness increases, it is expected that tax officers can increase taxpayer awareness to pay taxes. This will trigger resistance to taxes, which includes legal tax avoidance that does not violate the law as well as illegal ones that violate the law, such as tax evasion.

There are several studies related to the effect of the tax administration modernization system on taxpayer compliance conducted by researchers (Sepriliani & Ismatullah, 2021) The research that has been carried out found the results that the Modern Tax Administration System has a significant effect on the level of taxpayer compliance. However, in contrast to other studies, namely research (Haryanti, Pitoyo, & Napitupulu, 2022) has different results regarding the effect of modernization of tax administration. the results of his research show that the effect of modernization of tax administration does not significantly affect the level of taxpayer compliance.

## Research Methods

### Research Type and Data Source

The type of research used in this research is quantitative research. The data used in this research is primary data, namely data obtained from researchers and based on primary sources. In this research, the data is obtained in the form of a questionnaire.

### Sample Collection Technique

The population in this study were all taxpayers in cimanggu 1 village in 2023, totaling 9,145 who were registered in cimanggu 1 village. The sample calculation in this study used the Slovin Formula with the assumption that the population was normally distributed.

### Data Collection Technique

The data collection technique used in this research is by making direct observations (observation), distributing questionnaires, and analyzing the data.

### Data Analysis Method

The data analysis method used to analyze data and test hypotheses is to use descriptive statistics, instrument testing, classical assumption test, hypothesis testing using the help of SPSS (Statistical Package For Social Sciences) software.

## Results

### Analisis Statistik Deskriptif

This test is used to provide a description or description of the research subject based on the variable data obtained. Descriptive analysis in this discussion is the modernization system of tax administration, tax knowledge, taxpayer awareness and taxpayer compliance which will then be arranged in numerical order from the total score of the respondents' answers that have been studied.

Table 1. Descriptive Statistics

	N	Mini- mum	Maxi- mum	Mean	Std. Deviation
Sistem Modernisasi Administrasi Perpajakan (X1)	96	17,0	24,0	20,240	1,9561
Kesadaran Wajib Pajak (X2)	96	23,0	35,0	30,781	2,8105
Kepatuhan Wajib Pajak (Y)	96	25,0	35,0	30,875	2,7309
Valid N (listwise)	96				

Source: primary data processed by SPSS, 2023

Based on the descriptive statistical test results contained in table 1.

1. Modernization of the tax administration system is an independent variable. Based on the table above, this variable consists of 96 respondents which has a minimum value of 17, a maximum value of 24 and an average mean of 20.240 and a standard deviation of 1.9561.
2. Taxpayer awareness is an independent variable. Based on the table above, this variable consists of 96 respondents which has a minimum value of 23, a maximum value of 35 and an average of 30.781 and a standard deviation of 2.8105.
3. Taxpayer compliance is the dependent variable. Based on the table above, this variable consists of 96 respondents which has a minimum value of 25, a maximum value of 35 and an average of 30.875 and the standard deviation is 2.7309.

### Validity Test

This test is used to measure whether a questionnaire statement is valid or not. According to (Ghozali, 2016) to test the validity of the data obtained. The validity test can be said to be valid if the results of  $r_{count} > r_{table}$  with the formula  $df = n-2$  where sig 5%.

Table 2. Validity Test Results

Statement	r count	r table	Description
x1.1	0,614	0,2006	Valid
x1.2	0,674	0,2006	Valid
x1.3	0,659	0,2006	Valid
x1.4	0,629	0,2006	Valid
x1.5	0,609	0,2006	Valid
x1.6	0,497	0,2006	Valid
Statement	r count	r table	Description
x2.1	0,658	0,2006	Valid
x2.2	0,470	0,2006	Valid
x2.3	0,641	0,2006	Valid
x2.4	0,595	0,2006	Valid
x2.5	0,563	0,2006	Valid
x2.6	0,664	0,2006	Valid
x2.7	0,732	0,2006	Valid
Statement	r count	r table	Description
y1	0,629	0,2006	Valid
y2	0,563	0,2006	Valid
y3	0,656	0,2006	Valid
y4	0,591	0,2006	Valid
y5	0,582	0,2006	Valid
y6	0,662	0,2006	Valid
y7	0,638	0,2006	Valid

Source: primary data processed by SPSS v 26, 2023

Based on table 2, it is shown that from the results of the validity test that has been carried out, all question items used in this study have valid results, it is proven by the data above showing that all items have a value of  $r_{count} > r_{table}$ . So it is said that all question items on the Modernization of Tax Administration System (X1), Taxpayer Awareness (X2) and Taxpayer Compliance (Y) in this study are valid.

### Reliability Test

This test is used to measure whether a questionnaire statement is valid or reliable. According to (Ghozali, 2016) an item is said to be reliable if the alpha coefficient  $> 0.60$ .

Table 3. Reliability Test Hail

Variabel	Cronbach' Alpha	Description
Modernization of Tax Administration System (X1)	0,658	Reliabel
Taxpayer Awareness (X3)	0.730	Reliabel
Taxpayer compliance (Y)	0.742	Reliabel

Source: primary data processed by SPSS, 2023

Based on table 3, it is shown that all items on the questions used in this study are reliable because the alpha coefficient value is  $> 0.60$ .

### Normality Test

This test is used to determine the distribution of data between variables used in research, whether normally distributed or not. As stated (Ghozali, 2016) in order to see normal regression or not, see the Kolmogorov smirnov non-parametric statistical test, if the sig value  $> 0.05$  then the data has a normal distribution,

Table 4. (One-Sample Kolmogorov-Smirnov Test) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		96
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,68128578
Most Extreme Differences	Absolute	,085
	Positive	,072
	Negative	-,085
Test Statistic		,085
Asymp. Sig. (2-tailed)		,084 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: primary data processed by SPSS v 26, 2023

It can be shown in table 4 One-Sample Kolmogorov-Smirnov test, the significant value obtained is 0.200, it can be concluded that the data in this research has a normal distribution because the sig value is  $0,84 > 0.05$ .

### Multicollinearity Test

This test is used to determine whether the regression model found a correlation between independent variables or independent variables. According to (Ghozali, 2016) to see whether or not there is multicollinearity, it is known from the amount of the VIF value and the tolerance value, if there is a tolerance value  $> 0.01$  or VIF value  $< 10$ , then there is no or no multicollinearity.

Table 5. Multicollinearity Test Results

Model	Colonearity Statistic	
	Tolerance	VIF
X1	1,000	1,000
X2	1,000	1,000

Source: primary data processed by SPSS v 26,

In table 5 above, the multicollinearity test results concluded that the tolerance value of all variables  $> 0,01$  and the value of VIF of all independent variables  $< 10$ . The test results indicated that in the regression model used in this study there was no or no multicollinearity.

### Heteroscedasticity Test

This test is used to determine whether there is an inequality of variance from residuals on observation to other observations. According to (Ghozali, 2016) in order to know whether or not there is heteroscedasticity, it can be seen from the scatterplot graph, if the data points are scattered below and above or around the number 0, not patterned and the distribution of points does not draw a wavy pattern widening then narrowing then widening again, then the regression model does not appear heteroscedasticity.

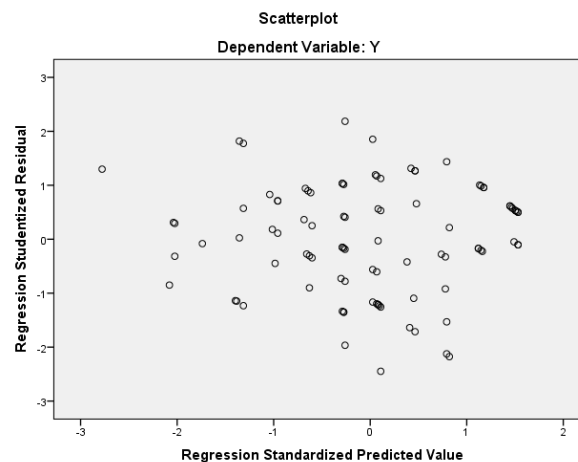


Figure 1. Grafik Scatterplot

It can be seen in Figure 1 above shows that in the scatterplot graph there are data points scattered above and below or around the number 0, the graph does not have a wavy pattern so it is concluded that the regression model in this research does not occur heteroscedasticity. This is also reinforced by the glajser test below :

Table 6. Glajser Test Results

Model	Sig.	Description
X1	0,441	No heteroscedasticity
X2	0,718	No heteroscedasticity

Source: primary data processed by SPSS v 26

Based on table 6 above, the Glajser test results show that the sig value of all independent > 0.05, which means that this research does not occur heteroscedasticity.

### Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std Error	Beta
(Constant)	7,922	2,640	
Sistem Modernisasi Administrasi Perpajakan (X1)	-,030	,089	-,021
Kesadaran Wajib Pajak (X2)	,765	,062	,788

Source: primary data processed by SPSS v 26, 2023

Based on table 7, the multiple linear regression analysis equation is as follows :

$$( Y = 7,922 + -0,030 X1 + -0,765 X2 + e )$$

### Test (Individual Parameter Significance Test)

Table 8. Test Results

Model	T	Sig.
(Constant)	3,001	,003
Modernisasi Sistem Administrasi Perpajakan (X1)	-,335	,738
Kesadaran Wajib Pajak (X2)	12,337	,000

Source: primary data processed by SPSS, 2023

Based on table 8 above, the results of the t test are as follows :

1. in variable (X1) obtained a significant value of 0.738 <0.05. then H1 is accepted, meaning that the modernization of the tax administration system has no effect on taxpayer compliance.
2. In variable (X2), a significant value of 0.000 is obtained and the t value is 12.337. this shows that the significance value of 0.000 <0.05 and t count of 12.337> 1.660 from the t table. then H2 is accepted, meaning that taxpayer awareness has a significant effect on taxpayer compliance.

Table 9. A NOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	439,961	2	219,981	76,183	,000 <sup>b</sup>
	Residual	268,539	93	2,888		
	Total	708,500	95			

a. Dependent Variable: Y

b. Predictors: (Constant), x2, x1

Based on the table above, the results of the calculated f value of 83.585 are obtained

with a significance value of 0.000. this shows that the calculated f value of 76.183 > f table (3.09) and a significance value of 0.000 < 0.05. it can be said that the two independent variables have a significant effect on taxpayer compliance so that H3 is accepted.

## **Conclusion**

Based on the results of the data obtained from the research that has been carried out, the final conclusions that can be drawn are: 1) There is no significant positive influence between the modernization of the tax administration system on taxpayer compliance in Cimanggu 1 village. 2) There is a significant positive influence between taxpayer awareness on taxpayer compliance in Cimanggu 1 village. 3) There is a significant positive influence between the modernization of the tax administration system and taxpayer awareness on taxpayer compliance in Cimanggu 1 village.

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