



Effect of Tax Knowledge, Service Quality, Tax Examination, and Technology of Compliance Regional Tax Mandatory



Ni Made Galih Masari ^a
I Wayan Suartana ^b

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Abstract

This study aims to determine the effect of tax knowledge, service quality, tax examination, and technology on local taxpayer compliance. This study uses primary data that is based on respondents' answers to questionnaires distributed to 90 registered taxpayers at the Badung Regency Revenue Agency. The technique of determining the sample using purposive sampling. The population uses all hotel taxpayers, restaurants and entertainment taxpayers who have used online-based monitoring systems as many as 904 taxpayers and based on the criteria determined the number of samples is 90 taxpayers. Data analysis techniques were performed using multiple linear regression analysis techniques. The analysis shows that tax knowledge has a positive effect on compliance with local taxpayers. Quality of service has a positive effect on local taxpayer compliance. Tax examination has a positive effect on local taxpayer compliance. Technology has a positive effect on local taxpayer compliance.

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Author correspondence:

Ni Made Galih Masari,

Faculty of Economics and Business, Udayana University, Bali, Indonesia.

Email address: masari.consulting22@gmail.com

1. Introduction

Fluctuations in tax revenues are closely related to taxpayer compliance in paying hotel taxes, restaurant taxes, and entertainment taxes. The Local Tax in Badung Regency is regulated in Law Number 28 the Year 2009. Based on the Law, tax collection applies a self-assessment system so that taxpayer awareness is a very determining factor in complying with tax obligations in carrying out their rights and obligations in the field of taxation. In order for optimal tax revenue, it needs public awareness to comply with existing tax obligations. Tax compliance is a measure that can theoretically be described by considering three types of compliance, namely reporting, depositing and paying taxes. Taxpayers comply with their obligations because they consider compliance with taxation is the norm (Trisnawati, 2015; Prena *et al.*, 2019).

^a Udayana University, Denpasar, Indonesia

^b Udayana University, Denpasar, Indonesia

Tax compliance according to James (1920), is that taxpayers are willing to perform their obligations without coercion in paying taxes based on regulations that still apply. Compliance of taxpayers to fulfill their tax obligations needs to be increased in order to create the desired tax target (Doran, 2009). Taxpayer compliance can be said as compliance in reporting requirements where taxpayers submit, report, and pay their obligations in accordance with applicable regulations (Devos, 2009).

Anjarini (2012), said that in principle the self-assessment system has changed the tax paradigm so far that tax payments are no longer considered a burden but a state task that must be carried out. Implemented a self-assessment system makes the mission and consequence of awareness occur to the public to pay taxes voluntarily (Darmayanti, 2004). High awareness of taxpayers is an important factor of taxpayers in the implementation of the system.

Knowledge of tax regulations is important to foster compliance because without having knowledge of tax regulations, taxpayers do not know their tax obligations. Palil & Mustapha (2011), found that taxpayer knowledge about good tax would reduce tax evasion. The same thing was also stated by Trisnawati (2015), that taxpayers who have good knowledge, will have a positive perception of the tax system which results in higher tax compliance levels. However, Hardiningsih (2011), research results differ that knowledge has no effect on the willingness to pay taxes.

Parasuraman *et al.*, (1988), states that the quality of service of a service is determined by five factors, namely reliability, responsiveness, assurance, and tangibles. Quality of service is a service that can provide satisfaction to customers and remains within the limits of meeting service standards that can be accounted for and must be carried out continuously. According to Palda & Hanousek (2002), the willingness of taxpayers to pay taxes is largely influenced by the quality of services provided by the government. Feelings of pleasure and satisfaction with the services provided by the government can trigger motivation and compliance for taxpayers. Based on the results of Trisnawati (2015), service quality has a significant positive effect on tax compliance. The results of the study Alabede *et al.*, (2011), states that the perception of taxpayers about the quality of tax services and the general quality of government significantly influence tax compliance. In contrast to research conducted by Dewi (2013) and Ester *et al.*, (2017), which shows that the quality of tax services has no effect on taxpayer compliance.

Tax sanctions and audits are effective policies to prevent non-compliance of taxpayers. Nevertheless, there are still many taxpayers who are negligent with their obligations in paying taxes. The tax examination action regulated in article 29 of the KUP Law is a balance of the existing system (Burton, 2008; Pandey, 2017). The self-assessment system will be meaningless if it is not followed by a supervisory action in the form of inspection by the tax authorities. The result of this balance is taxpayer compliance.

The government's efforts to increase tax revenue and reduce tax fraud by carrying out tax examination to monitor and detect non-compliance with the nature of taxpayers/taxpayers (Kazeem *et al.*, 2016; Pattiasina *et al.*, 2019). Law enforcement efforts through tax examination will have an impact on increasing local tax revenue (Mandagi *et al.*, 2014), this is supported by research conducted by Trisnawati (2015), which states that tax examination has a positive effect on tax revenue. This is also in line with research by Harelimana (2018) and Nwaiwu & Macgregor (2018), who concluded that tax examination has a positive effect on tax revenue.

Some of the research that has been done turns out to be different from the results of Prince (2014), conducted in Nigeria which concluded that tax examination have not made a major impact on corporate tax compliance. Therefore it is necessary for the authorities to look for more pragmatic and effective ways to increase the impact of tax examination on corporate tax compliance.

Based on this, there are inconsistencies in the results of research between tax examination with tax compliance, there is a research gap that the writer needs to study or investigate further. The Badung Regency Revenue Agency routinely carries out checks on taxpayers carried out by the taxation apparatus and is given the right by the government to check the number of liabilities that must be paid by taxpayers.

Another factor that can affect local tax revenue is the use of technology. This integrated information technology support is absolutely necessary in order to intensify taxes because the tax collection system applied so far tends to be suboptimal (Aliudin, 2015; Lisa & Hermanto, 2018). The use of this technology is carried out by the Badung Regional Revenue Agency by installing a tapping box or application (web service) attached to the taxpayer's cash register or the system used in conducting transactions at taxpayers and online cash registers for taxpayers who still do not have a sales transaction machine.

An online-based monitoring system is able to retrieve data sent from the cash register to the printer and then send it over the GSM network to the Badung Regency Revenue Agency server. Monitoring can be done from a monitor server installed at the Badung Regional Revenue Agency. Monitoring the taxpayer business transaction data online aims to prevent fraudulent tax payments from taxpayers because every transaction will be seen in the data center monitor.

Literature Review and Hypothesis

The study began with a phenomenon related to the arrears of hotel, restaurant and entertainment tax from 2013 to 2017 in Badung regency, this is an issue for the local government in optimizing the potential revenue from the tax sector. This thinking framework is based on the thought that attribution theory is very relevant to explain the behavior of taxpayers in implementing a self-assessment system which in its application requires supervision through tax inspection actions carried out by the tax authorities and also used online monitoring system technology to record every transaction made by the compulsory tax. In addition to the theory of attribution there is also a theory of attitude change related to the audit variables and the use of technology that changes the attitudes and behavior of taxpayers to be more compliant and timely in paying and depositing their tax obligations in accordance with applicable laws (Aksiana & Sujana, 2019; Wiguna & Yadnyana, 2019).

Self-assessment system is a tax collection that gives authority, trust, the responsibility to taxpayers to calculate, pay and report for themselves the amount of tax that must be paid. In this system, the taxpayer must meet the requirements of having awareness, honesty, desire to pay and discipline. As a consequence, the tax authorities, in this case the Badung District Revenue Agency, are obliged to support taxpayer efforts in fulfilling their tax obligations through excellent service and intensive counseling. On the other hand, the Regional Revenue Agency of Badung Regency is also obliged to maintain and supervise the implementation of these obligations so that they can be carried out in accordance with applicable regulations.

This is where the role of the tax examination is as a supervisor so that taxpayers remain compliant in the corridor of tax regulations. The tax examination is expected to increase the level of taxpayer compliance which will ultimately have an impact on securing local tax revenue. In addition to monitoring taxpayers through tax examination, it is also necessary to use technology in the form of transaction recording devices that can record every transaction made by taxpayers.

Hypothesis

- H1 : Tax Knowledge has a positive effect on the Compliance of Taxpayers Paying Hotels, Restaurants and Entertainment Taxes in Badung Regency.
- H2 : Service Quality has a positive effect on Taxpayer Compliance Paying Hotels, Restaurants and Entertainment Taxes in Badung Regency.
- H3 : Tax Examination has a positive effect on taxpayer compliance Paying Hotels, Restaurants and Entertainment Taxes in Badung Regency.
- H4 : The use of technology has a positive effect on the compliance of taxpayers paying taxes on hotels, restaurants, and entertainment in Badung Regency.

2. Materials and Methods

This research was conducted at the Badung Regency Regional Revenue Agency. The reason for choosing this location is because of the economic development in Badung Regency which has caused an increase in the number of hotels, restaurants and entertainment so that the potential of the three taxes is increasing but the increase in the amount of the three tax receipts shows a declining percentage and still arrears on the tax.

The population in this study are hotel, restaurant and entertainment taxpayers who have used online-based monitoring systems up to 2017. The number of taxpayers who installed tapping boxes was 265 taxpayers, online cash registers of 186 taxpayers, and 453 mandatory web services tax (Bapenda Badung, 2018). Total taxpayers who use the online monitoring system as many as 904 taxpayers using *slovin* formula, the sample used in this study were 95 people.

The data collection method used in this study uses the questionnaire method. Data obtained from the questionnaire is the researcher obtains answers from the results of the questionnaire filled by hotel, restaurant and entertainment taxpayers about the variables to be investigated, namely statements about tax examination and the use of technology to moderate the effect of self-assessment system for hotel, restaurant and entertainment tax receipts at the Badung Regency Revenue Agency.

The data analysis technique used is multiple linear regression analysis technique. Multiple linear regression analysis is used to determine the relationship or influence between two or more independent variables (X) with one dependent variable (Y) displayed in the form of a regression equation.

3. Results and Discussions

Multiple Linear Regression Analysis

The statistical method used in this study is multiple linear regression using the help of the SPSS program, and the results of the regression are presented in Table 1 below.

Table 1
Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	1,755	2,581		0,680	0,498
Tax Knowledge	0,219	0,099	0,224	2,197	0,031
Service Quality	0,195	0,098	0,179	1,996	0,049
Tax Examination	0,371	0,099	0,333	3,765	0,000
Technology	0,203	0,096	0,216	2,110	0,038
2 F test	17,778				
Sig.	0,000				
3 R ²	0,474				
Adjusted R ²	0,447				

Primary Data, 2019

From the results of the multiple linear regression shown in Table 1 above, it can be written into the multiple linear regression equation as follows:

$$Y = 0,224X_1 + 0,179X_2 + 0,333X_3 + 0,216X_4 + e$$

The multiple linear regression equation shows the direction of each independent variable to the dependent variable. The multiple linear regression equation can be described as follows:

- 1) Tax Knowledge (X₁) has a positive regression coefficient of 0.224 with a significance level of 0.031 which is less than $\alpha = 0.05$. These results indicate that there is a positive influence of tax knowledge on local taxpayer compliance, it shows that if taxpayer tax knowledge increases with the assumption that other independent variables are constant, then local taxpayer compliance will increase.
- 2) Service Quality (X₂) has a positive regression coefficient of 0.179 with a significance level of 0.049 which is less than $\alpha = 0.05$. These results indicate that there is a positive effect on service quality on local taxpayer compliance, it shows that if service quality increases with the assumption that other independent variables are constant, then local taxpayer compliance will increase.
- 3) Examination (X₃) has a positive regression coefficient of 0.333 with a significance level of 0,000 that is less than $\alpha = 0.05$. This shows that if the inspection variable has an increase with the assumption that the other independent variables are constant, then the compliance of local taxpayers will increase.
- 4) Technology (X₄) has a positive regression coefficient of 0.216, with a significance level of 0.038 which is less than $\alpha = 0.05$. it shows that if the technology variable has increased with the assumption that other independent variables are constant, then the compliance of local taxpayers will also increase.

F test

F test basically shows whether all independent variables entered in the model have a joint influence on the dependent variable (Ghozali, 2013; Sentanu & Budiarta, 2019). The model is said to be feasible if the F count is less than 0.05 ($\alpha = 5\%$).

The Fit Model test results in Table 5.9 show that a sig value of 0,000 is below 0.05 so it can be concluded that the regression model used is feasible and meets the Goodness of Fit. The sig value below 0.05 shows that tax knowledge, service quality, inspection, and technology simultaneously influence tax compliance.

Hypothesis Test (t-test)

T-test basically shows how far the influence of one independent variable individually in explaining the variation of the dependent variable (Ghozali, 2013). This test was conducted to determine the significance of the effect of each independent variable partially on the dependent variable. If the significance level $t < 0.05$ then H_0 is rejected and H_1 is accepted. Conversely, if the significance level > 0.05 then H_0 is accepted and H_1 is rejected (Sulisyanto, 2011).

1) First Hypothesis Testing

The results of the t statistical test on the tax knowledge variable showed that the significance level of 0.031 was less than 0.05 with a positive regression coefficient of 0.224. This means that tax knowledge has a positive effect on taxpayer compliance in paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency. So that the proposed H_1 can be accepted means that tax knowledge has a positive effect on taxpayer compliance in paying hotel taxes, restaurant taxes and entertainment tax in Badung Regency.

2) Second Hypothesis Testing

The results of the statistical t-test on the service quality variable showed that the significance level of 0.049 was less than 0.05 with a positive regression coefficient of 0.179. This means that service quality has a positive effect on taxpayer compliance in paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency. So H_2 proposed can be accepted meaning that service quality has a positive effect on taxpayer compliance in paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency.

3) Third Hypothesis Testing

The results of the statistical t-test on the tax examination variable showed that the significance level of 0,000 was less than 0.05 with a positive regression coefficient of 0.333. This means that the tax examination has a positive effect on taxpayer compliance in paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency. So the proposed H_3 can be accepted, it means that the tax examination has a positive effect on tax compliance in paying hotel taxes, restaurant taxes and entertainment taxes in Badung Regency.

4) Fourth Hypothesis Testing

The results of the statistical t-test on technological variables indicate that the significance level of 0.038 is less than 0.05 with a positive regression coefficient of 0.216. This means that technology has a positive effect on tax compliance in paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency. So that the proposed H_4 can be accepted, it means that technology has a positive effect on tax compliance in paying hotel taxes, restaurant taxes and entertainment taxes in Badung Regency.

Determination Coefficient Test (R^2)

The indicator used in this study is adjusted R^2 . Based on Table 1 above, it can be seen that the coefficient of determination (R^2) or r square is 0.474 which means that 47.4% of taxpayer compliance variables are influenced by tax knowledge, service quality, tax examination, and technology while the remaining 52.6% caused by other factors outside the research model.

*Discussion**The Effect of Tax Knowledge on Compliance of Regional Taxpayers in Badung Regency*

Based on the results of the study found that the variable tax knowledge has a positive effect on compliance with taxpayers paying hotel taxes, restaurant taxes, and entertainment taxes in Badung Regency with a significance value of 0.031. Knowledge is influenced by many things, including factors in formal and non-formal education. A person's knowledge of an object contains two aspects, namely positive and negative aspects. Both of these aspects will

determine a person's attitude, the more positive aspects the more positive towards certain objects (Fidel, 2004 in Ghoni, 2012). According to Nugroho (2012) the higher the knowledge and understanding of taxpayers, the taxpayers can determine their behavior better and in accordance with tax regulations. However, if the taxpayer does not have knowledge of the regulations and taxation processes, the taxpayer cannot determine their behavior correctly. Efforts to increase awareness of taxpayers so that taxpayers become more obedient is to increase knowledge in the field of taxation.

If someone or taxpayer has high knowledge about taxation, then they will be more aware of fulfilling their obligations. In the empirical study of Palil & Mustapha (2011), found that taxpayer knowledge of good tax will be able to minimize the existence of tax evasion. The results of this study are in line with research from Trisnawati (2015), that taxpayers who have good knowledge, will have a positive perception of the tax system resulting in higher levels of tax compliance.

The Effect of Service Quality on Local Taxpayer Compliance in Badung Regency

The results showed that the quality of service had a positive and significant effect on compliance with taxpayers paying hotel taxes, restaurant taxes, and restaurant taxes in Badung Regency which can be seen from the significance value of 0.049 and the positive regression coefficient value of 0.176. Based on the theory stated that service quality is a process of assistance to others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success (Boediono, 2013). The willingness of taxpayers to pay taxes is largely influenced by the quality of services provided by the government. Feelings of pleasure and satisfaction with the services provided by the government can trigger motivation and compliance for taxpayers (Palda & Hanousek, 2002). The results of this study are in line with previous studies conducted by Trisnawati (2015), service quality has a significant positive effect on tax compliance. The results of the study by Alabede *et al.*, (2011), also stated that taxpayer perceptions about the quality of tax services and the general quality of government significantly influence taxpayer compliance.

The Effect of Tax Examination on Local Taxpayer Compliance in Badung Regency

The results showed that the tax examination variable had a positive and significant effect on the compliance of taxpayers paying hotel taxes, restaurant tax and entertainment tax in Badung Regency which can be seen from the significance value of 0,000 with a positive regression coefficient of 0.344. Tax examination are a strategy used to suppress and prevent tax evasion, thereby increasing the ability of the state to collect taxes and improve the performance of the tax system, this will make taxpayers unable to embezzle the tax that should be paid. This is consistent with empirical evidence in previous research conducted by Trisnawati (2015) which states that tax examination has a positive effect on tax revenue. This is also in line with research by Harelimana (2018) and Nwaiwu & Macgregor (2018) who concluded that tax examination has a positive effect on tax revenue.

The Effect of Technology on Local Taxpayer Compliance in Badung Regency

The results showed that the technology had a positive and significant effect on the compliance of taxpayers paying hotel taxes, restaurant taxes, and restaurant taxes in Badung Regency which can be seen from the significance value of 0.038 and the positive regression coefficient value of 0.218. Based on the theory it is stated that the use of information technology in public administration is used in the provision of better quality services to taxpayers, especially in the context of open governance data (Canares, 2016). The use of information technology is able to monitor and transmit transaction data that occurs at the taxpayer, whether done through a computer or cash register machine, to the application server in the Regional Government, able to capture large enough transaction data and send it to the Regional Revenue Agency's servers and be able to adjust state of affairs at the hotel / restaurant. The use of online-based information is able to minimize fraud committed by taxpayers. The results of this study are in line with previous studies conducted by Mustapha *et al.*, (2015) and Suardani and Kurniawan (2017), who concluded that the use of information technology has a positive effect on local tax revenue.

4. Conclusion

To socialize various policies related to Hotel Tax, Restaurant Tax and Entertainment Tax in Badung Regency to the public as taxpayers and taxpayers continuously. The socialization was carried out either directly (face to face) or through mass media both print and electronic. This socialization aims to provide knowledge to the public about the importance of paying taxes. For further research should use other variables that are considered to have a more

significant influence on taxpayer compliance, such as applicable tax regulations, tax calculation and reporting or the taxpayer's financial condition.

Conflict of interest statement

The authors declared that they have no competing interest.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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