The Effect Of Taxpayer Knowledge And Accountancy Understanding On Taxpayer Compliance In Sidoarjo

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ABSTRACT

The purpose of this study to prove the effect of taxpayer knowledge and accountancy understanding on taxpayer compliance. The variables in this study were measured using a Likert scale from 1 for strongly agree to 5 for strongly disagree. The sample in this study was 100 UMKM in Sidoarjo. The number of samples was taken based on the Slovin formula by methode random sampling, then analyzed using multiple linear regression tests and individual parameter significant tests. The results of this study indicate that taxpayer knowledge and accountancy understanding affect on taxpayer compliance. Recording of business transactions in simple bookkeeping by UMKM and knowledge of taxpayers affect on taxpayer compliance in Sidoarjo.

Keywords : *taxpayer knowledge, accountancy understanding, taxpayer compliance*

I. INTRODUCTION

Tax is an obligation that must be paid by the public to the state (Widiastuti, 2016). Taxes became the largest state revenue compared to other sectors in 2013, approximately 78% of these revenues (1,192,994 billion rupiah) came from tax revenues and the rest came from other sectors (Tahar & Rachman, 2014). The main source of APBN funds comes from tax revenues, which are then allocated to fund various state expenditures for the prosperity of the people (Putri & Setiawan, 2017).

Taxes have an important role in state revenue today (Agustina, 2016). Efforts to maximize tax revenue require the active role of the taxpayers themselves as well as the Directorate General of Taxes and tax officers. Tax collection in Indonesia uses a self-assessment system in which taxpayers are entrusted with calculating, reporting and paying their own taxes (Andinata, 2015). Among the types of taxes that become revenue in state revenue is Income Tax.

Income tax receipts in the last five years have decreased significantly in 2020 with total income tax receipts of 594 033.33 billion Rupiah, but have increased again in 2022 with total income tax receipts of 895 101.00 billion Rupiah. The unstable condition of tax revenue every year indicates that there are several influencing factors. The results of research conducted by (Warsito & Samputra, 2021) show that the potential loss of Corporate Income Tax (PPh Badan), Article 21 Income Tax (PPh Pasal 21), and DN VAT revenues (PPN DN) in 2020 is IDR 71,748,166,578,327. There is instability in income tax revenue in the period 2018 to 2022, so researchers look at it in terms of taxpayer compliance factors. Taxpayer compliance is an important element in encouraging the realization of a country's tax revenue (Prastiwi, 2021). The government has made efforts to increase taxpayer compliance with the application of 0.5% Final Income Tax (PPh Final) to make it easier for taxpayers to carry out their tax obligations. The tax calculation is 0.5% of gross circulation which was previously subject to a 1% rate (Kartikasari & Yadnyana, 2020).

II. LITERATURE REVIEW & HYPOTESIS DEVELOPMENT

Attribution Theory

Attribution theory was first introduced by Fritz Heider in 1958 in a book entitled The Psychology of Interpersonal Relationship. Redae (Redae & Sekhon, 2015) defines attribution theory as an assessment of good behavior by others and oneself. In this case, attribution theory seeks to find what causes and motivates

individuals when they are doing something.

The assessment of the intended behavior in the attribution theory is carried out by analyzing whether the assessment of the individual's behavior comes from internal influences or external influences. The influence of internal behavior is behavior that is under the control of the individual, while the influence of external behavior is behavior that is influenced by environmental conditions (Robbin, 1996). Attribution theory is quite relevant to explain taxpayer compliance behavior. In this theory, taxpayer knowledge and accounting understanding are considered as internal influences that underlie taxpayer compliance behavior, because tax knowledge and accounting understanding are one of the factors that influence taxpayer compliance behavior with the self-assessment system. In this system, taxpayers are required to calculate and report the amount of tax owed on their own (Faizal et al., 2017).

Cognitive Psychology Theory

Cognitive psychology theory is an approach to psychology that studies mental processes or basic things that underlie human thought. Cognitive psychology theory states that the brain or mind allows individuals to remember, imagine, evaluate, perceive, and process types of information to produce responses (Hastardjo, 2004). Cognitive itself means the ability to think (intellectual), in this case all kinds of information related to procedures for carrying out tax obligations will be represented in the taxpayer's brain and converted into tax knowledge which then from this knowledge will be used to direct the attention or behavior of the taxpayer towards compliance (Khusnul & Prastiwi, 2019).

Taxpayer Knowledge

Taxpayer knowledge is everything that is known to taxpayers in understanding tax regulations and how to calculate the tax to be paid (Erlina & Ratnawati, 2018). Adequate knowledge of taxation will help make it easier for taxpayers to understand the provisions of tax laws and convince taxpayers of the importance of paying taxes for the implementation of state development (Sucahyani & Sukartha, 2017).

Taxpayer knowledge is an important factor in increasing taxpayer compliance, if the taxpayer knows well about the applicable tax provisions, then the taxpayer voluntarily fulfills his tax obligations (Zuhdi, 2015)

H0: There is an effect of taxpayer knowledge on taxpayer compliance
H1: There is no effect of taxpayer knowledge on taxpayer compliance

Accounting Understanding

Understanding accounting is knowing the accounting process both in stages and financial accounting standards (SAK) that apply to business entity taxpayers, namely in the form of bookkeeping or financial reports (Leviana et al., 2022). If the taxpayer has a good understanding of

accounting, it will make it easier for the taxpayer to carry out his obligations (Habibie, 2018).

Understanding of accounting is related to the ability to understand and understand the transaction process to become financial reports. Taxpayers can be said to have a good understanding if they can properly carry out bookkeeping (Trihatmoko & Mubaraq, 2020).

H3: There is an effect of understanding accounting on taxpayer compliance

Taxpayer Compliance

In relation to taxpayers, compliance can be defined as the behavior of taxpayers in fulfilling their tax obligations in accordance with applicable regulations (Witono, 2008). Taxpayer compliance is an attitude of taxpayers complying with applicable regulations in fulfilling their tax obligations (Adam et al., 2020). Taxpayer compliance is a mirror in the implementation of the self-assessment system implemented in Indonesia (Lubis, 2019).

Tax compliance can be seen as fulfilling tax obligations consisting of formal compliance which includes tax administrative requirements that must be met by taxpayers and material compliance which includes the correctness of tax calculations and reporting of tax payable (Prastiwi et al., 2019).

H4: There is no effect of understanding accounting on taxpayer compliance

III. RESEARCH METHOD

This research uses a type of quantitative research that uses data in the form of numbers with statistical calculations. Quantitative research is a method based on the use of statistical techniques to determine certain aspects of the population or sample studied (Suárez et al., 2017).

Data collection was carried out through survey research using the g-form instrument, with the aim of testing the established hypotheses. The technique used in data collection is Simple Random Sampling. According to Sugiyono (2017: 32) the Simple Random Sampling

technique is taking sample members from a population that is carried out randomly without regard to the strata in that population. The type of data used is primary data taken directly from the g-form questionnaire that has been filled in by the respondent. The g-form questionnaire contains statements made by researchers to UMKM respondents in Sidoarjo Regency. In this study using a Likert scale to measure knowledge, understanding, and perceptions related to the phenomena in this study.

Table 1. Questionnaire Rating Likert Scale

Strongly agree				Strongly Disagree
1	2	3	4	5

IV. RESULTS AND DISCUSSION

Classical Assumption Test

Normality test

Table 2 Normality test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.02659136
Most Extreme Differences	Absolute	.070
	Positive	.057
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Primary data processed, 2023

Data that are classified as good are normally distributed. The Kolmogorov-Smirnov (K-S) non-parametric statistical test can be used in the normality test. The results of the Kolmogorov-Smirnov test can be seen from the calculation of the significant probability value of 0.200 ≥ 0.05 so that the data is classified as normally distributed.

Based on the KS Test table states a significant value of 0.200 > 0.05, meaning that the data in this study are normally distributed. These results get a probability value of more than 0.05 which can be concluded that the data has been normally distributed.

Multicollinearity Test

Table 3 Multicollinearity Test

Variable	Collinerirty Tolerance	VIF	Results
Taxpayer Knowledge (X_1)	0,479	2.090	No Multicolline arity
Accounting Understanding (X_2)	0,479	2.090	No Multicolline arity

Source: Primary data processed by author from spss output, 2023

If the tolerance value is ≥ 0.1 or the VIF value is ≤ 10, this is an indication that there is no multicollinearity. each independent variable is 0.479 > 0.1 while the VIF value is 2,090 <10 which indicates that there are no symptoms of multicollinearity between the independent variables in the regression model in this study.

Heteroscedasticity Test

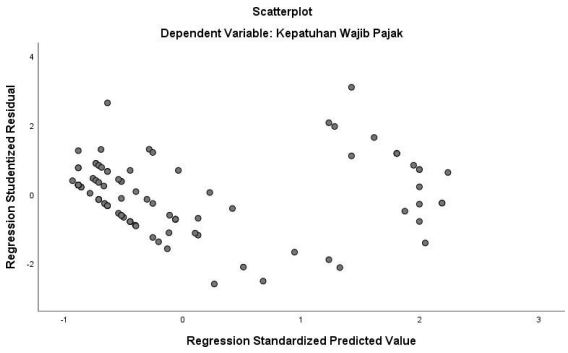

Figure 1. Heteroscedasticity

Based on Figure 1, the Scatterplot heteroscedasticity test illustrates that there are no symptoms of heteroscedasticity. This is because the data points do not converge in the middle, the spread is above and below around 0, and no particular pattern is found.

Hypothesis Test Results

T Test

The t test is intended to see whether the independent variable can partially influence the dependent variable. If the probability is

significant (p) < 0.05, then there is an influence from variable X on variable Y.

Table 4. T Test

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	-3.534	.793		-4.456	.000
Taxpayer Knowledge	.937	.063	.829	14.792	.000
Accounting Understanding	.121	.054	.126	2.248	.027

a. Dependent Variable: Taxpayer Compliance

Source: Primary data processed, 2023

If the sig. <0.05, then the independent variable is stated to have a positive effect on the dependent variable. In accordance with the table above, the t-test results calculated for each variable, namely:

1) The significant value of the Taxpayer Knowledge variable (X_1) is 0.000 <0.05 meaning that H1 is rejected because there is an influence of Taxpayer Knowledge (X_1) on Taxpayer Compliance (Y) or H0 is accepted.
2) The significant value of the Accounting Understanding variable (X_2) is 0.27 <0.05, which means that H4 is rejected because there is an influence on the Accounting Understanding variable (X_2) with Taxpayer Compliance (Y) or H3 is accepted.

F Test

Table 5. **F Test**

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2381.400	2	1190.700	284.058	.000[b]
Residual	406.600	97	4.192		
Total	2788.000	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Accounting Understanding, Taxpayer Knowledge

Source: Primary data processed, 2023

Because the sig value does not exceed 0.05, the results of the simultaneous test show that the sig level at 0.00 indicates that the independent variables have a significant effect simultaneously on the dependent variable.

Coefficient of Determination (R^2)

Table 6. Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.924[a]	.854	.851	2.047

a. Predictors: (Constant), Accounting Understanding, Taxpayer Knowledge

b. Dependent Variable: Taxpayer Compliance

Source: Primary data processed, 2023

Based on the test, the independent variables affect the dependent variable by 85.1% simultaneously, as shown by the Adjusted *R* Square figure of 0.85.

Discussion

This study aims to examine the effect of Taxpayer Knowledge and Accounting Understanding partially on Taxpayer Compliance in Sidoarjo.

The collection of research data was carried out through survey research using the g-form instrument, with the aim of testing the established hypotheses. The technique used in data collection is Simple Random Sampling. The sample in this study consisted of 100 samples. The sample in this study was processed using the SPSS 26 program. Based on the formulation of the problem, the discussion of this study is explained as follows.

1. The Effect of Taxpayer Knowledge on Taxpayer Compliance in Sidoarjo

From the test results, the Taxpayer Knowledge variable has an influence on Taxpayer Compliance in Sidoarjo, the significant value of the Taxpayer Knowledge variable (X_1) is with a value of 0.000 <0.05 which indicates that H0 is accepted, there is a positive effect of Taxpayer Knowledge on Compliance Tax.

Based on the data obtained, it is known that Taxpayer Knowledge can have an effect because adequate tax knowledge will help make it easier for Taxpayers to understand the provisions of the tax law and convince Taxpayers of the importance of paying taxes. This is also supported by previous studies, Taxpayer knowledge is an important factor in increasing taxpayer compliance, if the taxpayer knows well about the applicable tax provisions, then the taxpayer voluntarily fulfills his tax obligations (Zuhdi, 2015).

This supports Cognitive psychology theory. In this theory, all kinds of information related to procedures for carrying out tax obligations will be represented in the taxpayer's brain and converted into tax knowledge which then from this knowledge will be used to direct the attention or behavior of the taxpayer towards compliance.

2. The Effect of Accounting Understanding on Taxpayer Compliance in Sidoarjo.

Based on the results of this study, Accounting Understanding (X_2) has a significant effect on Taxpayer Compliance, with a test value of 0.027 <0.05 indicating that H3 is accepted, there is a positive effect of Accounting Understanding on Taxpayer Compliance.

Based on the data obtained, it is known that Accounting Understanding can have an effect because taxpayers having a good understanding of accounting will make it easier for taxpayers to carry out their obligations. This is also supported by previous studies, partially the Tax Accounting Understanding variable has a significant positive effect on taxpayer compliance (Margiota & Diana, 2022).

This supports the attribution theory. In this theory, accounting understanding is considered as an internal influence that underlies taxpayer compliance behavior, because accounting understanding is

one of the factors that influence taxpayer compliance behavior with the self-assessment system. This system requires taxpayers to calculate and report their own amount of tax owed.

V. CONCLUSION

Based on the results of research conducted by researchers regarding taxpayer knowledge and understanding of accounting for taxpayer compliance in Sidoarjo, the following conclusions can be drawn.

1. Taxpayer knowledge (X_1) partially has a positive impact on taxpayer compliance in Sidoarjo.

2. Understanding of accounting (X_2) partially has a positive impact on taxpayer compliance in Sidoarjo.

Based on the results of this study concluded that the knowledge of taxpayers and understanding of accounting partially has a positive impact on taxpayer compliance in Sidoarjo.

This study has limitations, in this study only tested several variables that affect taxpayer compliance in Sidoarjo, namely taxpayer knowledge and understanding of accounting.

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