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Abstract- This study aims to examine the effect of tax regulations an accounting comprehension, the application of modern tax administration systems, tax sanctions with the socialization of taxation as a moderating variable towards taxpayer compliance. Survey on SMEs in 4 cities, namely Medan, Palembang, Jakarta and Jayapura. The results showed that partially only taxation rules comprehension and the application of modern tax administration systems had no significant effect on taxpayer compliance. After being moderated by tax socialization, only understanding of tax regulations had no significant effect, adjusted R2 was 0.69 after moderation and 0.76 before moderation.

Keywords : Understanding of Tax Regulations, Understanding of Application Accounting, Modern Tax Administration, Tax Sanctions, Tax Socialization, Taxpayer Compliance. (Mention 4-5 keywords)

I. INTRODUCTION

Tax is one of the largest sources of income for the Indonesian State, therefore every citizen is obliged to obey it. This is regulated in Law No. 16 of 2009 which states that tax obligations for citizens, both individuals and business entities, are compelling. The results of the tax collection are used maximally for the prosperity of the people. For example, in the 2016 State Budget (APBN), the State revenue reached Rp. 1,822.5 trillion, taxes contributed 85% or Rp. 1,546.7 trillion (Ministry of Finance of the Republic of Indonesia in 2016 through <https://www.kemenkeu.go.id/apbn2016>). The tax contribution to state income for 2017-2019 is 81%, 79% and 81%. Based on data from the Ministry of Finance, the tax ratio development is as follows:

Table 1.1. Tax Ratio 2010-2018

Year	tax ratio (comprehensive)	Tax Ratio (Limited)
2010	12.9	10.54
2011	13.8	11.16
2012	14	11.38
2013	13.6	11.29
2014	13.1	10.85
2015	11.6	10.76
2016	10.8	10.36
2017	10.7	9.89
2018	11.5	10.52

Ministry of Finance, 2019

The tax ratio has decreased since 2014 due to bad tax collection and the consequence of low taxpayer compliance. The government continues to encourage public awareness to fulfill tax obligations by making it easier for taxpayers to fulfill obligations, through modernizing the tax system.

Furthermore, taxpayers in Indonesia consist of individual and corporate taxpayers. Based on data in 2014, the number of Indonesian residents who have an income above Non-Taxable Income (PTKP) is 44.8 million people, only 26.8 million people are registered as taxpayers and of that number, only 10.3 million are taxpayers compliance. Furthermore, only about 550 thousand corporate taxpayers submitted annual notifications from the registered 1.2 million companies. Among individual and corporate taxpayers, there are contributions from micro, small and medium enterprises (SMEs).

The level of compliance of SMEs in paying taxes is still low. Based on data from the Directorate General of Taxes (DJP) of the Ministry of Finance (Kemenkeu) in 2017, the number of taxpayers from SMEs taxpayers was only 1.5 million taxpayers with a total paid tax value of Rp.5.82 trillion. Even though it has increased compared to 2016 with the number of taxpayers of 1.01 million people worth a total of IDR 4.3 trillion, that figure is less than two percent of the total SMEs, which now reaches nearly 60 million [1].

Table 1.2. Tax Payer MSMEs 2013-2017

Year	Number Of Tax Payer MSMEs (000)	Income Tax SMEs (Billion)
2013	220	Rp 428
2014	513	Rp 2.3
2015	780	Rp 3.4
2016	1.040	Rp 4.3
2017	1.500	Rp 5.82

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Taxpayer compliance includes compliance with recording or recording business transactions, compliance with reporting business activities according to regulations, and compliance with all other tax regulations. Among the three types of compliance, the easiest to observe is compliance in reporting business activities, because all taxpayers are obliged to submit reports on their business activities every month and / or annually in the form of submitting monthly or annual tax notification.

Taxpayers must understand the taxation system and general provisions regarding obligations and sanctions for not paying taxes [2]. Compliance in paying taxes will be achieved if the taxpayer has understood the accounting for the calculation of taxes regulated by Law No. 16 of 2009 and the general provisions on obligations and sanctions or penalty that will be obtained.

According to the Director General of Taxes, there are still many mistakes made by taxpayers, including errors in calculating the amount of income tax owed. The mistakes were caused by the attached financial accounting information that did not provide reliable information, while the late payment of taxes and reporting was related to the delay in preparing the financial statements (www.pajak.go.id).

Government through Law No. 16 of 2009 on the General Rules of Taxation (CTP/KUP) establishes a tax penalty in order to encourage taxpayers to comply implement tax liabilities. Tax sanctions/penalty are a guarantee that the provisions of tax laws (taxation norms) are obeyed [3]. Penalties are given to the taxpayer must be clear and unequivocal, uncompromising tax penalties (not arbitrary), there is no tolerance, the sanction/penalty should be of balanced and penalties are given directly provide a deterrent effect [4].

Taxpayer compliance is also driven by tax knowledge through tax socialization. Taxation socialization is an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase [5]. Several studies regarding the variables have been conducted before and the results are diverse.

Based on the description above and the variety of variables be examined for their influence on taxpayer compliance, this study uses variables of understanding tax regulations, understanding accounting, implementing modern tax administration systems, tax penalties with tax socialization as a moderating variable on taxpayer compliance. This study combines the variables used by several previous researchers by using tax socialization as a moderating variable for taxpayer compliance and a survey of SMEs corporate taxpayers in Medan, Palembang, Jakarta and Jayapura.

II. LITERATURE REVIEW

Based on Law No. 16 of 2009 concerning General Tax Provisions (KUP) in lieu of Law No.28 of 2007, it states that tax is a mandatory contribution to the state owed by an individual or entity that is compelling under the law, with no direct compensation and used for the needs of the state for the greatest prosperity of the people.

A. Taxpayer Compliance

Taxpayers must comply with tax provisions or regulations. Sudiksa and Yadyana [6] stated that tax compliance is an attitude towards the tax function, which is related to cognitive, effective, conative components in terms of understanding, feeling, and behaving towards the meaning and function of taxes. According to Rahayu (SK Rahayu, 2017:193), tax compliance is the obedience of taxpayers in implementing applicable taxation provisions.

Tax Compliance is divided into two :

(1) Formal Tax Compliance, which is the obedience of a Taxpayer in fulfilling formal taxation provisions. This formal provision consists of: (a). Be on time in registering to obtain a NPWP and to be determined to obtain an NPPKP; (b). Be on time in depositing the tax owed; (c). Be on time in reporting taxes that have been paid and tax calculations

(2) Material Tax Compliance It is the obedience of taxpayers in fulfilling the taxation material provisions. The material provisions consist of: (a) Accurate in calculating the tax payable in accordance with the tax regulations;(b) Appropriately in calculating the tax payable in accordance with the tax regulations;(c) Appropriate in withholding or collecting taxes (Taxpayers as Third Parties)

B. Tax Sanctions/Penalties

Based on the taxation law, there are two kinds of sanctions, namely administrative sanctions (Regulated in Law No. 16 of 2009) and criminal sanctions, according to Mardiasmo (2018: 63) in the taxation law, there are 3 types of criminal sanctions that is (1) Criminal fines, (2) Penalty of confinement, (3) Criminal Prison. Furthermore, tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed.

Tax sanctions have a significant positive effect on compliance [[8]; [9];[10];[11];[12]] , but Stella [13] has different results, that tax sanctions have no effect on taxpayer compliance.

H₃ Tax Sanctions Have a Positive Significant Effect on Taxpayer Compliance

C. Tax Socialization

Tax socialization through the Directorate General of Taxes Circular No. SE-98 / PJ / 2011 regarding the guidelines for depreciation of work plans and reports on taxation activities of the vertical unit of the Directorate General of Taxes, states that efforts to increase public understanding and awareness of their tax obligations must be carried out for several reasons, including: the level of compliance of registered taxpayers still has a lot of room to improve;efforts to increase the amount of taxpayer revenue and increase the amount of the tax ratio;regulations and policies in the field of taxation are dynamic. Tax outreach or counseling activities can be carried out in two ways, by direct socialization and indirect socialization.

Previous studies stated that socialization did not have a significant effect on taxpayer compliance [14]. Then tax socialization which had a positive effect on taxpayer compliance [[15];[16];[17];[18]].

Taxpayer compliance is also driven by tax recognition through tax socialization, if the taxpayer is given a good and correct understanding through socialization, the taxpayer will have knowledge of the importance of paying taxes. Ajat and Arles' research prove that tax socialization has a positive effect on taxpayer compliance [[5];[16];[15]] but Stefani and Halimatusyadiah's research [19] shows that the tax coalition has no effect on taxpayer compliance.

Putri's research [20] results in tax socialization that can moderate (strengthen) the relationship between the application of e-filing, the level of tax understanding and taxpayer awareness of taxpayer compliance. Safitri and Silalahi's research [21] shows that taxation socialization fails to moderate the relationship between the application of e-filing and taxpayer compliance as well as the relationship between understanding tax regulations and taxpayer compliance, the same results are obtained from research by Lola, et al. [22].

The Directorate General of Taxes conducts tax socialization in order to increase taxpayer compliance. The socialization carried out by related parties includes how to calculate tax and the basis for imposition of tax amounts.

Research by Gilang and Ketut [23] show the socialization of taxation is not able to moderate the effect of tax sanctions on taxpayer compliance.

Lack of socialization will have an impact on the low level of public knowledge about the modern tax administration system which causes low public awareness to report and pay taxes which in turn may lead to a low level of taxpayer compliance. Gasim, et al [24] states that socialization can moderate the effect of the application of the e-filing system on taxpayer compliance. Putri's research [20] results in tax socialization that can moderate (strengthen) the relationship between the application of e-filing, the level of tax understanding and taxpayer awareness of taxpayer compliance. Safitri and Silalahi's research [21] shows that taxation socialization fails to moderate the relationship between the application of e-filing and taxpayer compliance as well as the relationship between understanding tax regulations and taxpayer compliance, as well as research by Lola et al. [22].

H₅ Taxation socialization has a positive and significant effect on taxpayer compliance.

H₇ Taxation Socialization Strengthens the Influence of Understanding Tax Regulations on Taxpayer Compliance

H₈ Taxation Socialization Strengthens the Influence of Accounting Understanding on Taxpayer Compliance

H₉ Taxation Socialization Strengthens the Effect of Tax Sanctions on Taxpayer Compliance

H₁₀ Tax Socialization Strengthens the Effect of the Implementation of the Modern Tax Administration System on Taxpayer Compliance

Based on the description of the concept and several hypotheses above, the 11th hypothesis is proposed as follows:

H₆ Understanding of Taxation, Understanding Accounting, Tax Sanctions, Implementation of Modern Tax Administration Systems, Taxation Socialization have a positive and significant effect on Taxpayer Compliance

H₁₁ Tax Socialization Strengthens the Variable Influence of Accounting Understanding, Understanding of Taxation Regulations, Implementation of Modern Administration Systems and Tax Sanctions on Taxpayer Compliance.

D. Modernization of Tax Administration

Modernization of the tax administration system based on the Minister of Finance Regulation No. 167 / PMK.01 / 2012 is restructuring of the Directorate General of Taxes and Vertical Agencies under it.

The first step in improving process through (SK Rahayu, 2017:125):

- Standard Operating Procedures (SOP) for every activity in all units of the Directorate General of Taxes.
- Application of e-System with facilities open: (1). e-SPT (submission of SPT in digital media), (2). e-Payment (online payment facility for PBB) and (3). e-Registration (registration of NPWP online via the internet)
- The current internal administration system continues to develop and improve the Directorate General of Taxation Information System.

The use of a modern tax administration system has a significant and positive effect on taxpayer compliance [[12];[25];(Dodi R Setiawan & Achmad Barlian, 2017);[10];[27]].

H₄ The Implementation of Modern Administrative Systems has a Positive and Significant Effect on Taxpayer Compliance.

E. Understanding of Accounting

Based on the Law of the Republic of Indonesia Number 16 of 2009 concerning general provisions and procedures for taxation article 28, it is stated that individual taxpayers who carry out business activities or independent workers and corporate taxpayers in Indonesia are required to keep books. They are allowed to calculate net income using the net income calculation norm.

Individual taxpayers who own a business with the criteria of obtaining an annual turnover of more than 4.8 billion are required to do bookkeeping. Meanwhile, individual taxpayers who own a business with the criteria of obtaining an annual turnover of less than 4.8 billion are allowed to choose to record (Supriyati & Sarjono, 2014).

According to the Director General of Taxes, there are still many mistakes made by taxpayers, including errors in calculating the amount of income tax owed. The mistakes was caused by the attached financial accounting information that did not provide reliable information, while the late payment of taxes and reporting was related to the delay in preparing the financial statements.

Several previous studies have succeeded in proving that accounting understanding has an effect on tax compliance. The research referred to is that conducted by Sri and Jati [28] and Sumianto and Heni [29] as well as Huda's research [30], [8] and Trihatmoko [31].

H₂ Accounting Understanding Has a Significant Positive Effect on Taxpayer Compliance.

F. Taxpayer's Understanding of Tax Regulations

The understanding of taxpayers greatly affects taxpayers in fulfilling their tax obligations. Faizin, et al [32] explained that the understanding process is a learning process through observation trying to understand all kinds of information related to taxes.

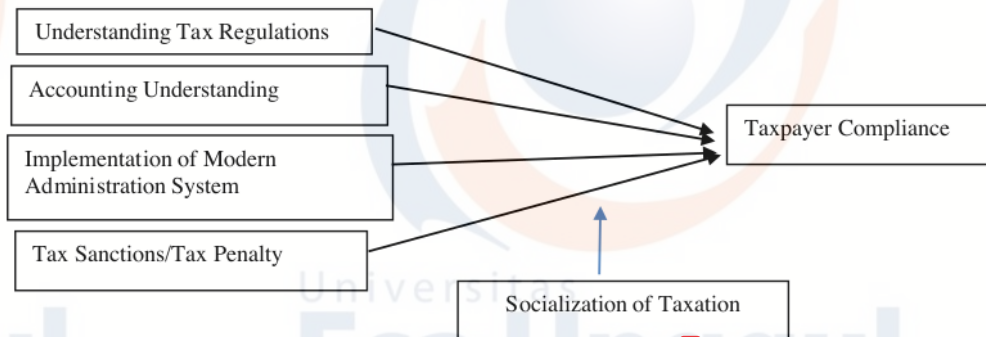
Several previous studies have shown that the understanding of tax regulations has an effect on taxpayer compliance [Hedy [33]; [6]];[34];[35];[36]].

H₁ Understanding of Taxation Regulations has a Significant Positive Effect on Taxpayer Compliance.

G. Research Model

Based on the description on the introduction and the theoretical basis, the research model is as follows:

Figure 2.1. Research Model



This research is a causality research with the object is an understanding of tax regulations, accounting understanding, application of modern tax administration systems, tax sanctions with tax socialization as a moderating variable towards taxpayer compliance. The analytical method used is descriptive quantitative method.

This study uses primary data collected through a questionnaire with the respondents / population are owners or accounting staff or tax staff from micro, small and medium enterprises in the cities of Jakarta, Medan, Palembang and Jayapura. City selection is based on the location of the researcher's domicile. The sampling technique used was convenience sampling.

Variable tax socialization, modern tax administrations system, tax payer compliance using the Ulfah research indicators (2016), tax sanction using Yadnyana research indicators (2009), understanding of tax regulations using Prasetya Ningrum and Dwi research indicators (2014), and accounting understanding using Sumianto, Sumianto & Heni Kurniawan, Ch. (2016) and Ade Saepudin (2012) research indicators with ordinal scale.

III. RESULT AND FINDING

A. Descriptive Statistics

Descriptive statistic, illustrates that the average value of Understanding Tax Regulation is 31.2992 with 8 statements so that the average value is 3.9, which means that the average respondent agrees on understanding the tax rules as well as other variables. All mean values are less than the standard deviation, meaning that the data is varying or not grouped.

Companies can use tax experts from outside the company to carry out tax obligations. Based on the collection of information, it is found that companies with total assets of 250-500 million and more than 500 million prefer to use tax experts from outside the company. The following is data of respondents per region who do not use special tax employees from outside the company (consultants).

B. Regression Analysis

We found our data valid, reliable and normal, multicollinearity does not occur because the VIF value is below or less than 10 (VIF <10) and the tolerance value > 0.1, the heteroscedasticity test on the scatterplot image show that the dots are spread out, so it is concluded that heteroscedasticity does not occur and no autocorrelation because the results obtained were 1.8375 <2.026> 1.8627 and 1.8375 <4-2.026> 1.8627 or the dw value was between du and 4-du. Partial relationship before and after moderation are :

Before moderation:

Table 4.7. t-Test (partial)

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1.887	1.126		1.676	.094
	Tax Rules Understanding (X1)	.056	.047	.051	1.194	.233
	Accounting Understanding (X2)	.732	.048	.645	15.124	.000
	Modern Taxation Adm System (X3)	.016	.034	.018	.470	.639
	Tax sanction (X4)	.089	.029	.074	3.074	.002
	Socialization of Taxation (X5 or Z)	.208	.036	.210	5.829	.000

a. Dependent Variable: Taxpayer Compliance

The regression equation is as follows:

$$Y = 1.887 + 0.056X1 + 0.732X2 + 0.016X3 + 0.089X4 + 0.208X5$$

After moderation :

Table 4.12. t- Test (partial)

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	14.403	.844		17.062	.000
	X2Z	.022	.001	.897	18.006	.000
	X3Z	-.002	.001	-.148	-2.547	.011
	X4Z	.002	.001	.088	2.109	.035
	Lag_X1Z	.000	.000	-.011	-.451	.652

a. Dependent Variable: Taxpayer Compliance

The regression equation is as follows:

$$Y = 14.403 + 0LagX1Z + 0.22X2Z - 0.002X3Z + 0.002X4Z$$

Model summary before moderation :

5
Table 4.9. Model Summary

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.877 ^a	.770	.767	3.47252

a. Predictors: (Constant), Socialization of Taxation, TaxAnce, Tax Rules, Modern Adm. Taxation System, Accounting Understanding

b. Dependent Variable: Taxpayer Compliance

Source : Data Processing

After moderation :

5
Table 4.9. Model Summary

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835a	.697	.694	3.98233

- a. Predictors: (Constant), Socialization of Taxation, TaxAnce, Tax Rules, Modern Adm. Taxation System, Accounting Understanding
b. Dependent Variable: Taxpayer Compliance

The Y value was 1.887 before X5 became the moderating variable, but after X5 became the moderating variable, the Y value became 14.403. This means that the socialization of taxation increases the value of Y even though X3 has a negative effect on Y.

The coefficient X2 has the highest value compared to the coefficient of other variables both before and after X5 becomes the moderating variable, but the coefficient X2 after X5 becomes the moderating variable becomes smaller than before being the moderating variable. The coefficient for other X variables is also smaller after X5 becomes the moderating variable. This means that X5 failed to moderate X1, X2, X3, X4 against Y.

Furthermore, the magnitude of the influence of X1, X2, X3, X4 on Y before the variable X5 is used as a moderating variable is 76.7% (adj R2) and becomes 69.4% after the moderating variable exists. This means, X5 should not be used as a moderating variable because it weakens the relationship of X1, X2, X3 and X4 to Y, this is because the coefficients of X1, X2, X3, X4 and X5 are larger without making X5 a moderating variable. Although together X1, X2, X3, X4 and X5 have a significant effect on taxpayer compliance, as well as X1, X2, X3, X4 together have a significant effect on taxpayer compliance with X5 as the moderating variable.

As described in the previous paragraph that the results (before the moderation variable) X1 have no significant effect on Y, supports the previous studies described above. Variable X2 has a significant positive effect on Y [37];[28]; [29];[30];[31].

The variable X3 has a significant positive effect on Y, supports the previous studies described above but contradict the results of Stella's research [13], that tax sanctions have no effect on taxpayer compliance. Furthermore, the variable X4 has a significant positive effect on Y supports the previous studies described above.

Variable X5 has a significant positive effect on Y, supports the previous studies described above and contradicts the results of the research by Wandow and Sondakh [14].

Furthermore, the results of the moderation variable show that the variable X1 has a positive insignificant effect which is moderated by the variable X5, these results support research by Lola, et al. [22], Safitri and Silalahi [21] and contradict the results of Putri's research [20] which results tax socialization that can moderate (strengthen) the relationship between e-filing implementation, the level of tax understanding and taxpayer awareness of taxpayer compliance.

Tax socialization fails to strengthen the effect of X2 on Y if it is based on the X2 coefficient. The variable X3 has a significant positive effect on Y moderated by X5, supports the previous studies described above and contradicts the results of Safitri and Silalahi's research [21] and Lola, et al [22]. Furthermore, the variable X4 has a significant positive effect on Y moderated by X5 but has a smaller coefficient, these results supports the previous studies described above.

Based on the regression equation 1 (before moderation), it is found that the coefficient value of X2 is 0.732 and X5 is 0.208, this means that if each variable X is 1, the biggest contribution to taxpayer compliance is the understanding of accounting, and tax socialization came second. After tax socialization was made moderation, the accounting understanding variable (X2) still showed the greatest value of its effect on taxpayer compliance, namely 0.022. This can be the answer to the solution regarding the phenomenon of not increasing taxpayer compliance, especially SMEs entrepreneurs.

When related to respondents, the number of respondents who had assets below 25 million, who had assets valued at 25 to 50 million and 51- 100 million were 215 people or 44%. This means that 44% of respondents come from micro and small entrepreneurs so that it is suspected that these respondents contribute to the variables X2 (accounting understanding) and X5 (tax socialization) have a significant effect on taxpayer compliance. Furthermore, from a total of 488 respondents, 44% or 215 people did not use outside tax experts (counting and reporting themselves).

IV. CONCLUSIONS

Based on the data collected and processed with a total of 488 respondents, it is concluded that partially X1, X2, X3, X4 and X5 have a significant positive effect on taxpayer compliance and X1, X2, X3, X4 and X5 together have a significant effect on taxpayer compliance. The variables X2 and X5 have a significant effect on taxpayer compliance with the largest coefficient before X5 becomes the moderating variable. The variable X5 fails to strengthen the relationship X1, X2, X3 and X4 to taxpayer compliance.

As many as 44% of the respondents are micro and small entrepreneurs with assets valued below 25 million, 25-50 million and 51-100 million. This is thought to make the variable X2 have a significant effect with the largest coefficient value, as well as the failure of X5

to strengthen the relationship of X1, X2, X3 and X4 to taxpayer compliance. Based on the coefficient value, X5 has a greater coefficient value when it is not a moderating variable.

This study uses a convenience sampling technique and only collects data for 1 person for one business, for further research, other sampling techniques should be used that can ensure the representation of taxpayers in each city and use more than 1 respondent for one business in order to obtain a more accurate answer to the questionnaire. Furthermore, hypothesis testing also uses PLS so that comparison results of hypothesis testing are obtained.

SMEs entrepreneurs are more numerous than large scale business entrepreneurs, therefore based on the results of hypothesis testing, a better tax socialization program is needed and provides accounting training as well as guidance or assistance in accounting implementation so that it makes it easier for taxpayers to pay their tax obligations. Besides that, with assistance in the application of accounting as well as providing management assistance. This of course will develop the business from micro business to small entrepreneurs and increase state revenue from taxes.

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