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Moderation of Internet Understanding and Tax Dissemination on Testing the Application of the E-Filing System on Taxpayer Compliance

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Abstract

This study analyzes the effect of the system *e-filling* on taxpayer compliance with internet understanding and tax socialization as a moderating variable at KPP Pratama Makassar Utara. The dependent variable in this study is taxpayer compliance. The independent variable in this study is the application of the system *e-filling*. The moderating variables in this study are internet understanding and tax socialization. The research data were obtained from a questionnaire. The population of this research is the taxpayers at KPP Pratama Makassar Utara. The sample of this research was 75 respondents. The questionnaire was tested for validity and reliability before the study. The classic assumption test used is the multicollinearity test, heteroscedasticity test, and normality test. The hypothesis test used is the simple linear regression and *Moderated Regression Analysis*. The results of the study found that: (1) the application of the system *e-filling* has a positive and significant effect on taxpayer compliance; (2) understanding of the internet does not moderate the impact of the application of the system *e-filling* on taxpayer compliance, and (3) tax socialization does not moderate the effect of the system application *e-filling* on taxpayer compliance.



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1 Introduction

One of the most contributed revenue from the tax sector is the income tax. Not achieving the tax revenue target is closely related to taxpayer compliance. Compliance is essential because simultaneously, non-compliance can trigger tax evasion efforts leading to reduced tax revenue. The more correct the level of calculation, deposit, and submission of taxes, the higher the compliance with tax regulations in the fulfillment of tax obligations (Rahayu, 2017).

Every taxpayer must fulfill all tax obligations and apply their tax rights (Dwikora, 2013). Taxpayer compliance can be measured based on an understanding of the provisions of tax laws and regulations, filling out forms completely and clearly, calculating the amount of tax owed correctly, paying and reporting payable taxes on time (Adiasa, 2013). This study's compliance context contains explaining that taxpayers try to comply with applicable tax laws, either fulfilling obligations or exercising their tax rights.

Several factors can influence the level of taxpayer compliance; one is applying the system *e-filling*. This system is implemented by the government so that the level of taxpayer compliance can be achieved. Through

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this system of e-filing, the government has arranged and established a quick way to submit tax reports to make it easier for taxpayers to submit SPT. One of the government's efforts made by the Directorate General of Taxes (DGT) is by issuing the Director-General of Taxes Decree No. Kep-88 / PJ / 2004, published on May 21, 2004, officially launched an e-filing or electronic filing system. E-filing in PER 01 / PJ / 2014 describes the method of sending annual notification letters, which is done electronically online and in real-time via the internet on the Directorate General of Taxes (Suherman et al., 2015). E-filing is part of tax administration reform to make it easier to prepare and submit SPT reports to DGT. This system's application can provide satisfaction and comfort for taxpayers to increase taxpayer compliance (Husnurrosyidah, 2017). The research results of Ismail & Amalo, (2018), Putri, (2018), Lado & Budiantara, (2018), Oktaviani (2018), Said & Aslindah, (2018), Hamzah et al., (2018) and Safitri (2019) found that the application of the system e-filing affects taxpayer compliance. However, the research results from Handayani & Tambun, (2016) and Marliana et al., (2017) found that the implementation of the system e-filing does not affect taxpayer compliance.

Table 1. Tax Revenue Growth 2015 – 2019

| Year | Target | Income | Achievement |
|------|------------|------------|-------------|
| 2015 | 1.072 T | 981,9 T | 91,5% |
| 2016 | 1.294,25 T | 1.055 T | 81,5% |
| 2017 | 1.355 T | 1.105 T | 81,54% |
| 2018 | 1.283,6 T | 1.145,59 T | 91,0 % |
| 2019 | 1.454,5 T | 1.424 T | 95,0% |

In this study, we include two moderating variables, namely internet understanding, and socialization. Internet is a computer network that is connected. Each computer network can consist of tens, hundreds, or even thousands of computers. It allows them to share information and share computerized resources such as powerful supercomputers and databases report. Understanding can be interpreted as a skill and correct knowledge of processes, methods, and actions. It understands the internet is understanding what and how to use the internet. Oktaviani's (2018) research results found that understanding of the internet also moderates by strengthening the relationship between applying the system e-filing to taxpayer compliance. In contrast, the results of Lado & Budiantara, (2018) (2018) study found that Internet Understanding did not moderate the effect of the system Application E-Filling on Individual Taxpayer Compliance (WPOP).

Taxation socialization is an effort made by the Director-General of Taxes to provide knowledge to the public and especially taxpayers to know everything about taxation, tax regulations, and procedures through appropriate methods. Taxpayer compliance is a condition in which the taxpayer fulfills all of his tax obligations and exercises his taxation rights. Ismail & Amalo, (2018) and Putri, (2018) found that socialization could moderate the effect of the system Application E-Filling on Taxpayer Compliance. However, different research results were found by Handayani & Tambun, (2016) and Safitri (2019), who found that tax socialization was unable to moderate the implementation of the system e-filing on taxpayer compliance.

This study aims to confirm, analyze, and examine the effect of e-filing on taxpayer compliance with internet understanding and tax socialization as moderating variables at the North Makassar Primary Tax Office as the research location. The selection of KPP Pratama Makassar Utara as the research location is based on Mariana's research findings (2017). Mariana (2017) states that the level of compliance of individual taxpayers at KPP Pratama Makassar Utara is not optimal because reporting the annual tax returns at the North Makassar Pratama Tax Office every year is less stable and not well realized. So it is necessary to increase taxpayer compliance. Mariana's research results (2017) are strengthened by the number of targets and realization of tax revenue at KPP Pratama Makassar Utara from 2016 to 2019. Table 2 shows the phenomenon that the target amount of tax revenue and tax collection is fluctuating every year. There are still many obligatory parties tax in the North Makassar KPP Pratama work area that does not comply with its tax obligations.

Table 2. Development of Targets and Realization of Tax Revenues at KPP Pratama Makassar Utara 2015-2018

| Tahun | Target | Realisasi | Pencapaian |
|-------|--------------------|--------------------|------------|
| 2016 | Rp.83.518.165.533 | Rp.73.874.535.571 | 88,45% |
| 2017 | Rp.119.520.787.394 | Rp.103.648.877.519 | 86,13% |
| 2018 | Rp.531.675.512.076 | Rp.490.716.501.887 | 92,29% |
| 2019 | Rp.946.552.473.912 | Rp.732.206.023.609 | 77,35% |

In this study, we use the Theory of Planned Behavior (TPB) to explain that the behavior of taxpayers who are not compliant (noncompliance) is strongly influenced by the variables of attitude, subjective norms, and perceived behavioral control. The action caused by the individual arises because of the intention to behave (Tiraada, 2013). The theory of planned behavior put forward by Ajzen states that perceptions of behavior control have a direct or indirect effect on behavior (Basit, 2014). The action raised by individuals arises because of the intention to behave. Meanwhile, three determining factors, namely behavioral beliefs, normative beliefs, and control beliefs, determine the emergence of behavioral intention. Behavioral ideas produce attitudes and preferences towards positive or negative behavior; normative beliefs produce perceived social pressure, and control beliefs create perceived behavioral control (Harinurdin, 2011). Compliance with fulfilling obligations for individual taxpayers is a particular behavior in the theory of planned behavior (TPB) introduced by Ajzen (1988). Ajzen explained that a person's behavior is a function of intention (intention). A person's (purpose) is influenced by his attitude towards behavior, subjective norms, and perceived behavior control (Handoyono, 2014).

This Theory of Planned Behavior is relevant to explain taxpayer compliance behavior in fulfilling their obligations to pay taxes and report taxes. The existence of an intention from within the taxpayer can be increased by tax socialization to improve the taxpayer's awareness of tax regulations. Taxpayer awareness can also make taxpayers reluctant to violate tax regulations to maximize taxpayer compliance in fulfilling their obligations as taxpayers. We also use social learning theory to explain that a person can learn through direct observation and experience (Masruroh & Zulaikha, 2013). According to Jatmiko (2006), Safitri (2019) explains that social learning theory is relevant to explain taxpayers' behavior in fulfilling their tax obligations. A person will obey pay taxes on time if, through his direct observation and experience, the tax collection results have made a real contribution to the development of his area.

We also use social learning theory to explain that a person can learn through direct observation and experience (Masruroh & Zulaikha, 2013). According to Jatmiko (2006), Safitri (2019) explains that social learning theory is relevant to explain taxpayers' behavior in fulfilling their tax obligations. A person will obey pay taxes on time if, through his direct observation and experience, the tax collection results have made a real contribution to the development of his area. Taxpayer compliance is a classic problem faced by all tax authorities globally, including the Directorate General of Taxes in Indonesia. The application of the system e-filing is a process or method of utilizing the system used to submit real-time online SPT, implemented by the Directorate General of Taxes. The Directorate General of Taxes implements the e-filing procedure to optimize services so that it is expected to increase public awareness and desire as taxpayers. Tax Compliance is compliance, submission, and obedience, as well as implementing taxation provisions. Compliance to meet tax obligations voluntarily is the backbone of the system self-assessment. The taxpayer is responsible for determining his tax obligations and then accurately and on time to pay and report the tax (Ismail & Amalo, 2018).

The e-filing system application is a process or method of utilizing the system used to submit real-time online SPT, which is implemented by the Directorate General of Taxes. The Directorate General of Taxes implements the e-filing procedure to optimize services so that it is expected to increase public awareness and desire as taxpayers. Tax Compliance is compliance, submission, and obedience, as well as implementing taxation provisions (Amran, 2018). The self-assessment system explains that voluntarily taxpayers are responsible for determining their tax obligations and then accurately and on time to pay and report the tax. E-filing is an integrated and real-time process using an Application Service Provider (ASP) appointed by the DGT

to report SPT electronically in the form of digital data. The implementation of e-filing is one of the DGT's efforts to modernize the tax administration system in Indonesia to simplify and improve services so that taxpayers are satisfied. If taxpayers take advantage of this e-filing system in carrying out their tax obligations, it will increase compliance for taxpayers in reporting their SPT. The research results of Ismail & Amalo, (2018), Putri (2018), Lado & Budiantara, (2018), Oktaviani (2018), and Safitri (2019) found that the application of the e-filing system affects taxpayer compliance.

H1: The application of the E-Filing system has a positive and significant effect on taxpayer compliance

The e-filing system is a service for filling and submitting Taxpayer Tax Returns electronically to the Directorate General of Taxes. The aim is to provide comfort and convenience for taxpayers in submitting their notification letters by utilizing the internet communication network. With this system's use, taxpayers are required to understand or understand the internet, namely knowing how to operate the internet. Suppose the taxpayer cannot handle the internet. In that case, the system's application does not affect the convenience and ease of submitting the SPT to the tax office, which is expected to increase taxpayer compliance. To use e-filing, taxpayers must utilize the internet network. Therefore, understanding the use of the internet can strengthen and even weaken the effect of using e-filing on taxpayer compliance. Oktaviani's (2018) research results found that understanding of the internet also moderates by improving the relationship between applying the e-filing system to taxpayer compliance.

H2: Understanding the internet can strengthen the effect of the e-filing system application on taxpayer compliance

E-filing is part of tax administration reform intending to make it easier to prepare and submit SPT reports to DGT. By implementing this system, DGT can provide satisfaction and comfort to taxpayers, thereby increasing taxpayer compliance (Husnurrosyidah, 2017). With the tax socialization provided by the Director-General of Taxes regarding everything related to taxation laws and regulations. So the application of the filing system can be carried out more quickly and understood by taxpayers. The research results by Ismail & Amalo, (2018) and Putri, (2018) found that socialization was able to moderate the effect of the E-Filing System Application on Taxpayer Compliance.

H3: Tax socialization can strengthen the effect of the e-filing system implementation on taxpayer compliance

2 Research Method

This type of research used in this research is quantitative research with a descriptive approach. The population in this study were all individual taxpayers registered at KPP Pratama North Makassar who used e-filing. Based on data from KPP Pratama Makassar Utara, it was recorded that up to December 2019, 102,505 individual taxpayers were using the e-filing system. The sample in this study used the census method in which all members of the population were used as samples. The models in this study used the Slovin formula (Ismail & Amalo, (2018)). The size of the model in this study was 100 individual taxpayers registered at KPP Pratama North Makassar and used e-filing. We carried out the data analysis stages in several stages, such as (descriptive statistical tests, validity, reliability, normality, multicollinearity, heteroscedasticity). The research hypothesis testing was carried out using the Moderated Regression Analysis (MRA) equation test used an analytical approach that maintains the integrity of the sample and is the basis for controlling the influence of moderating variables (Ghozali, 2016).

$$Y = \beta_0 + \beta X + e \text{ (Model 1)}$$

$$Y = \beta_0 + \beta_1 X + \beta_2 M_1 + \beta_3 X M_1 + e \text{ (Model 2)}$$

$$Y = \beta_0 + \beta_1 X + \beta_2 M_2 + \beta_3 X M_2 + e \text{ (Model 3)}$$

Description:

| | | |
|-----------|---|-----------------------------------|
| Y | = | Taxpayer Compliance |
| β_0 | = | Constant Value |
| X | = | Application of E - Filling System |
| M1 | = | Understanding of the Internet |
| M2 | = | Tax Socialization |
| B | = | Correlation coefficient |
| E | = | Standard error |

Moderated Regression Analysis (MRA) uses an analytical approach that maintains sample integrity and provides a basis for controlling for the influence of moderating variables. This study uses the t-count test to see partially whether there is an effect of the independent variables on the dependent variable. The determinant coefficient is used to measure the independent variables under study on the dependent variable.

Table 3. Operationalization of variables and measurements

| Variable | Definition | Indicator | Scale |
|---------------------------------------|--|---|---------|
| Application of E - Filling System (X) | A process or method of utilizing the system used to submit real-time online tax returns implemented by the Directorate General of Taxes. | 1) SPT reporting speed; 2) More efficient; 3) Easy SPT filling; 4) Completeness of filling data Source:(www.pajak.go.id). | Ordinal |
| Understanding of the Internet (M1) | Conditions in which taxpayers understand what the internet is and know how to use the internet. | 1) Obtaining Information; 2) Understand more accurate information 3) Increase knowledge; 4) Access speed (Oktaviani, 2018) | Ordinal |
| Tax Socialization (M2) | Efforts made by the Director-General of Taxes to provide knowledge to the public and especially taxpayers to know everything about taxation, both tax regulations, and procedures through appropriate methods. | 1) <i>Call Center</i> ; 2) Extension; 3) Internet; 4) Advertisement (Circular of the Director General of Taxes No - 22 / PJ. / 2007 concerning Uniformity of Taxation Socialization for the Community) | Ordinal |
| Taxpayer Compliance (Y) | The condition in which the taxpayer registers, calculates, submits and pays his tax obligations and remits the deposit in accordance with applicable regulations without any coercive action. | 1) Compliance to register; 2) Compliance to re-deposit the SPT; 3) Compliance in calculating and paying taxes payable; 4) Compliance in payment of arrears (Rahayu, 2017) | Ordinal |

3 Result and Discussion

Result

This study uses primary data obtained by using a list of statements (questionnaires) that have been distributed through google foam to individual taxpayers at KPP Pratama Makassar Utara as a sample. Distribution to data

collection is carried out for approximately one month, from October to November 2020. The number of questionnaires distributed is 100 questionnaires, and 75 questionnaires are returned. Validity testing shows the accuracy and accuracy of the questionnaires distributed to respondents. To determine the validity of questions for each variable, r-count is compared with r-table. r-table can be calculated with $df = N - 2$. The validity test results indicate that all the question items in the questionnaire are valid and can be used as a research measure. This is evidenced by the value of Corrected Item - Total > 0.191.

Table 4. Validity Test

| Variable | Item | r _{count} > r _{table} | Info |
|---------------------------------------|------|---|-------|
| Application of E - Filling System (X) | 1 | 0,799 > 0,191 | Valid |
| | 2 | 0,842 > 0,191 | Valid |
| | 3 | 0,805 > 0,191 | Valid |
| | 4 | 0,836 > 0,191 | Valid |
| Understanding of the Internet (M1) | 1 | 0,880 > 0,191 | Valid |
| | 2 | 0,811 > 0,191 | Valid |
| | 3 | 0,888 > 0,191 | Valid |
| | 4 | 0,754 > 0,191 | Valid |
| Tax Socialization (M2) | 1 | 0,864 > 0,191 | Valid |
| | 2 | 0,839 > 0,191 | Valid |
| | 3 | 0,829 > 0,191 | Valid |
| | 4 | 0,848 > 0,191 | Valid |
| Taxpayer Compliance (Y) | 1 | 0,877 > 0,191 | Valid |
| | 2 | 0,793 > 0,191 | Valid |
| | 3 | 0,750 > 0,191 | Valid |
| | 4 | 0,833 > 0,191 | Valid |

Reliability testing shows how much an instrument can be trusted and used as a data collection tool. The higher the reliability of the device, the more reliable the measurement results obtained. Table 5 shows that all the variables used as instruments in the study are reliable and can be used as a data collection tool. So based on the results of the reliability test above, it shows that the instrument has a high level of reliability; the alpha coefficient value evidence this > 0.60, so the measurement results to be obtained can be trusted.

Table 5. Reliability Test

| Variable | Alpha Coefficient | Information |
|---------------------------------------|-------------------|-------------|
| Application of E - Filling System (X) | 0,837 | Good |
| Understanding of the Internet (M1) | 0,855 | Good |
| Tax Socialization (M2) | 0,864 | Good |
| Taxpayer Compliance (Y) | 0,829 | Good |

The normality test is carried out to see whether, in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is a regression model that is usually distributed. How to detect normality is done by looking at the histogram graph. Based on the histogram graph in Figure 1, it can be concluded that the histogram graph provides a distribution pattern that is close to normal. This is evidenced by seeing that the map is symmetrical and follows a diagonal line.

A reliable method is to look at the standard probability plot. Based on the average probability plot graph in Figure 2, it can be seen that the point spreads around the diagonal line, and the distribution follows the diagonal line, so it can be said that the distribution pattern is typical. Looking at the two graphs above, it can be concluded that the regression model in this study can be used because it meets the assumption of normality.

Heteroscedasticity indicates that the variance of the variables is not the same for all observations. If the

residual variance from one statement to another is constant, it is called homoscedasticity. A good regression model is homoscedasticity, or heteroscedasticity does not occur. Because cross-section data have data that represents various sizes (small, medium, and large). To detect heteroscedasticity, the method used is the chart method (Scatterplot diagram).

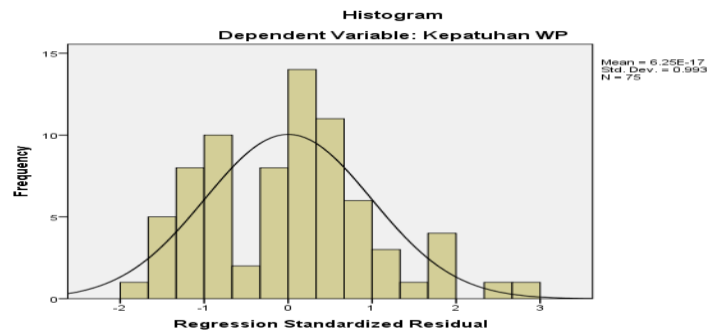


Figure 1. Normality test

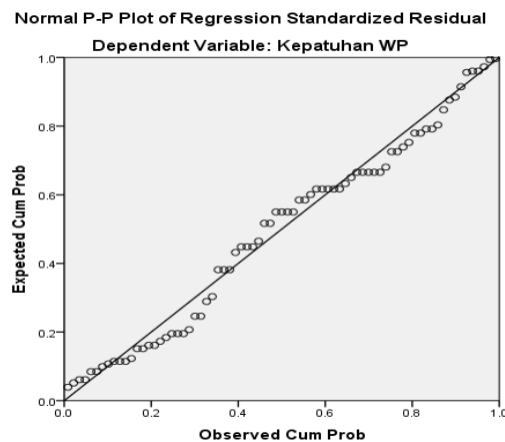


Figure 2. Probability Plot

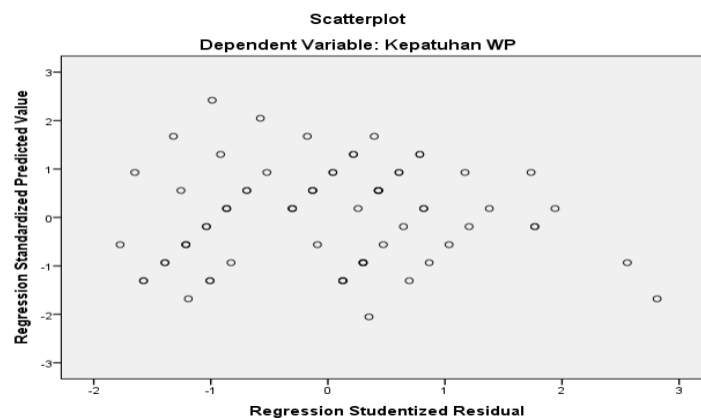


Figure 3. Heteroscedasticity Test

The multicollinearity test aims to test the correlation between independent variables in the regression model. In a good regression model, there should be no correlation between variables. To test the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and its counterpart, namely

by looking at the variance inflation factor (VIF). A commonly used cut-off value is a tolerance value of 0.01. One way to test for multicollinearity can be seen from the Variance Inflation Factor (VIF). If the VIF value > 10, then multicollinearity occurs. Based on table 4, it can be concluded that the regression model for the independent variables proposed by the researcher is free from multicollinearity. This can be proven by looking at the table above, which shows the VIF value of each independent variable <10, and can be used to test the research hypothesis.

Model 1 testing is conducted to prove the first hypothesis (H1) in this study, namely the effect of applying the e-filling system on taxpayer compliance.

Table 6. Model 1 Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .965 | .268 | | 3.605 | .001 |
| Application of E - Filling System | .692 | .078 | .721 | 8.891 | .000 |

Based on the Coefficients table 6, the results of the SPSS output table 4, it is known that the regression equation is as follows:

$$Y = 0,965 + 0,692X$$

The regression coefficient value for the application of the e-filling system is 0.692. In this study, it can be stated that the application of the e-filling system has a positive effect on taxpayer compliance. Each increase in the application of the e-filling system will impact increasing taxpayer compliance by 0.692. Based on the t-test table above, it is known that the Sig. the variable of the application of the e-filling system is 0.000, and this value is smaller than the degree of error ($\alpha = 0.05$) ($0.000 < 0.05$). This means that the application of the e-filling system has a significant effect on taxpayer compliance. Thus, the first hypothesis (H1) proposed in this study is accepted.

Model 2 testing is conducted to determine the role of internet understanding as a variable that can strengthen the application of the e-filling system on taxpayer compliance. The following will describe the results of testing model 2 in this study.

Table 7. Model 2 Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|--|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 2.172 | 1.222 | | 1.778 | .080 |
| Application of E - Filling System | .287 | .357 | .299 | .802 | .425 |
| Understanding of the Internet | -.369 | .354 | -.443 | -1.041 | .301 |
| Interaction of E-Filling System Application and Internet Understanding | .124 | .105 | .609 | 1.183 | .241 |

Based on table 7, the Sig. from the interaction results of applying the e-filling system and internet understanding amounted to 0.241. This value is greater than the degree of error ($\alpha = 0.05$) ($0.241 > 0.05$). Thus, it can be concluded that the interaction of the variables of the application of the e-filling system and internet understanding has no significant effect on taxpayer compliance. This study's results belong to the type of moderation predictor of moderation, where the application of the e-filling system affects taxpayer compliance. Still, when the e-filling system's application interacts with internet understanding, the results do not affect taxpayer compliance. In other words, the knowledge of the internet cannot strengthen the effect of the

application of the e-filling system on taxpayer compliance. Thus, the second hypothesis (H2) in this study is rejected.

Testing model 3 is conducted to determine the role of tax socialization as a moderating variable in applying the e-filling system on taxpayer compliance. Based on table 3, the Sig. from the interaction results of applying the e-filling system and tax socialization amounted to 0.107. This value is greater than the degree of error ($\alpha = 0.05$) ($0.107 > 0.05$). Thus, it can be concluded that the interaction of the variables of the application of the e-filling system and tax socialization has no significant effect on taxpayer compliance. The results of this study belong to the type of moderation predictor of moderation, where the application of the e-filling system has an effect on taxpayer compliance, but when the application of the e-filling system interacts with tax socialization, the results have no effect on taxpayer compliance. In other words, tax socialization was unable to strengthen the effect of the e-filling system application on taxpayer compliance. Thus, the third hypothesis (H3) in this study is rejected.

Table 8. Model Test Results 3

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 2.961 | 1.384 | | 2.139 | .036 |
| Application of E - Filling System | .060 | .398 | .063 | .151 | .880 |
| 1 Understanding of the Internet | -.571 | .384 | -.606 | -1.489 | .141 |
| Interaction of E-Filling System Application and Tax Socialization | .182 | .111 | .880 | 1.632 | .107 |

Discussion

The Effect of the Application of the e-Filling System on Taxpayer Compliance.

The e-filling system application is a process or method of utilizing the system used to submit real-time online SPT, which is implemented by the Directorate General of Taxes. The Directorate General of Taxes implements the e-filling procedure to optimize services so that it is expected to increase public awareness and desire as taxpayers. Tax Compliance is compliance, submission, and obedience, as well as implementing taxation provisions. Compliance to meet tax obligations voluntarily is the backbone of the self-assessment system. The taxpayer is responsible for determining his tax obligations and then accurately and on time to pay and report the tax. Based on the research results, it is known that the application of the e-filling system has a positive coefficient. This means that the application of the e-filling system has a direct effect on taxpayer compliance. In other words, the more implemented the e-filling system will have an impact on the more obedient taxpayers at KPP Pratama Makassar Utara. E-filing is an integrated and real-time process using an Application Service Provider (ASP) appointed by the DGT to report SPT electronically in the form of digital data. The implementation of e-filing is one of the DGT's efforts to modernize the tax administration system in Indonesia to simplify and improve services so that taxpayers are satisfied. If taxpayers take advantage of this e-filling system in carrying out their tax obligations, it will increase compliance for taxpayers in reporting their SPT.

Meanwhile, based on the partial test results, it is known that the application of the e-filling system has a significant effect on taxpayer compliance. This means that the e-filling system's application is a determining factor for taxpayers' compliance and failure at KPP Pratama South Makassar. This is because taxpayers will feel the benefits of using the e-filling system because taxpayers' speed in reporting their SPT can be done anytime and anywhere. With the e-filling system, taxpayers can also save on regular reporting and ease completing data and carrying out its obligations. The results of this study are in line with the theory of planned behavior (TPB) that a person in determining the attitude of obedience or disobedience in fulfilling his tax obligations is influenced by rationality in considering the benefits of taxes and also the influence of other people

who control the decision to comply with paying taxes. The results of this study are also in line with previous research results from the research results of Ismail & Amalo, (2018), Putri, (2018), Lado & Budiantara, (2018), Oktaviani (2018), and Safitri (2019). He found that the application of the e-filling system affects taxpayer compliance.

Understanding of the Internet as a Moderation Variable in the Effect of the Application of the e-Filling System on Taxpayer Compliance.

The Internet is a loose network of thousands of computers, reaching millions of people around the world. Its original mission was to provide a means for researchers to access data from several computer hardware resources. Based on the research results, it is known that internet understanding cannot strengthen the effect of the application of the e-filling system on taxpayer compliance. This is because the research respondents who are taxpayers admit that they have difficulty obtaining information and cannot understand the application of the e-filling system via the Internet and the lack of knowledge regarding tax laws; this can also hinder reporting their SPT and taxpayers. It was easier to understand after coming to North Makassar KPP Pratama and finding an explanation from the tax office about the procedure for use. So, in this case, the Internet's understanding cannot be a moderating variable because the research respondents better understand how e-filling works, not from internet media. The results of this study are not in line with the social learning theory. This theory explains that a person can learn through direct observation and experience. The influence of the model is central to the social learning point of view. And the results of this study support the results of previous research from Lado & Budiantara, (2018), which found that internet understanding was unable to moderate implementing the e-filling system on taxpayer compliance.

Tax Dissemination as a Variable in Strengthening the Effect of the Application of the e-Filling System on Taxpayer Compliance.

Tax dissemination is an effort made by the Director-General of Taxes to provide knowledge to the public and especially taxpayers to know everything about taxation, tax regulations, and procedures through appropriate methods. Based on the research results, it is known that tax socialization cannot strengthen the effect of the application of the e-filling system on taxpayer compliance. This is because the research respondents who are taxpayers have difficulty understanding the method of socialization methods carried out by the Director-General of Taxes in providing knowledge through counseling and advertisements regarding the e-filling system's application. So taxpayers admit to knowing the ins and outs of the e-filling system, mostly from coming directly and asking tax officials, not from counseling or e-filling advertisements. So, in this case, tax socialization cannot be a moderating variable because the research respondents better understand how e-filling works, not from socialization. Thus, it will be a note to KPP Pratama Makassar Utara to further optimize the socialization of taxation, especially regarding the e-filling system's application. The results of this study are not in line with the social learning theory. This theory explains that a person can learn through direct observation and experience. This study's results support the results of previous research from Handayani & Tambun, (2016), which found that tax socialization was unable to moderate the effect of the application of the e-filling system on taxpayer compliance.

4 Conclusions

The e-filling system's application has a positive and significant effect on taxpayer compliance at KPP Pratama Makassar Utara because of the speed in reporting the SPT, can save costs, and ease in carrying out obligations. Internet understanding cannot moderate the effect of the application of the e-filling system on taxpayer compliance at KPP Pratama Makassar Utara because taxpayers have difficulty obtaining and understanding information and lack of speed in reporting. Tax socialization cannot moderate the effect of the application of the e-filling system on taxpayer compliance at KPP Pratama Makassar Utara because the counseling and advertising methods cannot help taxpayers understand the application of the E-filling system.

The implications of the research findings include two things, namely, theoretical and practical substances. The theoretical implications related to its contribution to the development of the theories used and practical implications associated with the assistance of research findings to the E-filling system's influence on taxpayer compliance. This study's conclusions can provide a theoretical contribution to scientific development in the field of tax, where the E-filling system with the moderation of internet understanding and tax socialization can affect taxpayer compliance. The results of this study can contribute to taxpayers who use the E-filling system. This study provides an overview of taxpayer compliance when using the E-filling system. The factors considered to affect taxpayer compliance are essential to be studied and formulated in a policy.

The e-filling application needs to be maintained because it has been proven that it is easy and beneficial for taxpayers and has been proven to contribute to taxpayer compliance. For further researchers, it is suggested to add variables that explain the factors that cause taxpayers to comply with the e-filling, such as the quality of tax services.

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