THE INFLUENCE OF SELF ASSESSMENT SYSTEM, TAX KNOWLEDGE ON TAXPAYER COMPLIANCE WITH TAX SANCTIONS AS A MODERATION VARIABLE IN KPP PRATAMA SOUTH MAKASSAR

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Abstract

This research aims to examine the effect of the Self Assessment System, Tax Knowledge on Taxpayer Compliance with Tax Sanctions as a Moderating Variable at KPP Pratama South Makassar. The population of this research is taxpayers registered at KPP Pratama South Makassar. In selecting the sample we used the Slovin formula so that the total sample obtained was 100 taxpayers. This research uses field research methods. The type of data we use in this research is quantitative data, while the data source is primary data. To collect field data, this research used a survey method by distributing questionnaires. The statistical method used to test the hypothesis is to use SEM with the help of the Smart PLS program. The results of the analysis show that the self-assessment system and tax knowledge have a positive and significant influence on taxpayer compliance, while the moderating variable in this research, namely tax sanctions, strengthens the influence of self-assessment. tax systems and knowledge on taxpayer compliance.

Keywords: *self assessment system, tax knowledge, tax sanctions and taxpayer compliance.*

1. INTRODUCTION

Indonesia is a developing country and one of its sources of income comes from taxes. (Nasution et al., 2022) Taxes act as a source of state revenue, taxes are the biggest contribution to state financing. Taxes must be managed well by the government, so the government, in this case the Directorate General of Taxes (DJP) under the auspices of the Ministry of Finance, has carried out various strategies to maximize tax revenues. In making efforts to increase, especially regarding tax revenues, the government made changes by issuing General Provisions and Tax Procedures (KUP) changing the tax collection system used in Indonesia, namely by using the Self Assessment System as. New tax collection system. Mardiasmo (Mardiasmo, 2013) said that taxes are "people's contributions to the State treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay for general expenses". However, one of the factors that hinders the effectiveness of tax revenue is tax compliance. According to (Marjan, 2014) one of the things that influences tax revenues in Indonesia is the level of taxpayer compliance in fulfilling their tax obligations. The level of taxpayer compliance, especially in Indonesia, has increased from year to year, but overall it cannot be said to be optimal and is still very low, this is proven by the non-compliance of taxpayers in reporting the amount of tax owed.

The level of taxpayer compliance can be said to be optimal if a taxpayer has more knowledge in the field of taxation, but knowledge regarding taxation is currently still very lacking. In this case, to help taxpayers have more knowledge, the Directorate General of Taxes (DJP) as a government agency must be responsible for handling problems, especially in the field of taxation. Tax collection is a form of citizen's obligation as a taxpayer who has an active role in financing various state needs including infrastructure development, education, health and so on. Tax compliance is a condition where taxpayers must pay their tax obligations voluntarily or by force. Indonesia uses a Self Assessment System in its tax collection system. In the Self Assessment System, taxpayers are given the authority to calculate, deposit and report the amount of tax owed in accordance with statutory regulations on taxation, meaning that taxpayers are required to be active in fulfilling their tax obligations starting from calculating, depositing and reporting the amount of

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tax owed honestly. , good and true (Mutia, 2014). The implementation of the Self Assessment System in the taxation system is not going completely well, problems and obstacles are still found in its implementation. Giving full authority to Taxpayers, who lack an obedient and honest attitude, can sometimes provide an opening for Taxpayers to commit fraud (SK Rahayu, 2010).

2. LITERATURE REVIEW

1. **Attribution Theory**

    Basically, this theory states that when individuals observe the behavior of others, they try to determine whether it is internally or externally generated. Internally caused behavior is behavior that is believed to be under the individual's own personal control in a conscious state, such as personality traits, consciousness, and abilities. Meanwhile, externally caused behavior is behavior that is influenced from outside, which means that individuals will be forced to behave because of situations, such as social influence from other people.

2. **Theory of Planned Behavior**

    The Theory of Planned Behavior is a theory which states that the relationship between attitudes, norms, subjective and perceptions will influence an individual or his behavioral intention to carry out an action. Meanwhile, the emergence of behavioral intentions is determined by three factors, namely:

    a) Behavioral Beliefs, are individual beliefs about the results of a behavior and this concept is based on the subjective probability that behavior will produce certain results.

    b) Normative Beliefs are directly related to environmental influences proposed by Lewin in Field Theory. Lewin's opinion was underlined by Ajzen through perceived behavioral control. According to Ajzen (2005), social environmental factors, especially people who have an influence on an individual's life (significant others) can influence an individual's life.

    c) Control Beliefs, are beliefs about the existence of things that can support or hinder each behavior that will be displayed and perceptions about how strong the things that support and inhibit the behavior are (perceived power).

RESEARCH HYPOTHESIS

The results of research conducted by (Dharmawan, 2015) in (Helmiyanti, 2018), (Setyono, 2017), (Yuliyanah et al., 2018), (Manuputty & Sirait, 2016) & (Misman, 2016) state that, Self Assessment The system has an effect on individual taxpayer compliance, which shows that if there is a positive influence between the Self Assessment System on individual taxpayer compliance, it will increase. (Nurlaela, 2017) said that the Self Assessment System requires an active role from taxpayers in fulfilling their tax obligations, therefore this collection system can encourage taxpayers to always comply in paying taxes. This means that the higher the Self Assessment System, the higher the Taxpayer Compliance. So the researcher's assumption can be concluded that the Self Assessment System is categorized as quite good with the average value for all respondents' responses regarding the Self Assessment System being included in the quite good category. A good Self Assessment system leads to an increase in taxpayer compliance. Based on theory and previous research conducted, the following hypothesis is formulated:

H1: Implementation of a self-assessment system has a positive effect on taxpayer compliance.

Without knowledge, taxpayers will experience difficulties in registering, filling out tax returns, reporting and paying taxes. Taxpayers who do not know about tax knowledge will be confused about how much tax they should pay. So the more knowledge about taxation a taxpayer has, the greater the taxpayer's compliance in paying taxes. The results of research conducted by (Nazir, 2010), (Rahayu, 2017), (Supartini & Barokah, 2018), (Yulianti et al., 2019) show that tax knowledge has a significant effect on taxpayer compliance. Based on theory and several studies, the hypothesis is formulated as follows

H2: Tax knowledge has a positive effect on taxpayer compliance.

E. Putri et al (Putri et al., 2018) stated that the Self Assessment System is a tax collection system where taxpayers must calculate, deposit and report the amount of tax owed, where this system has the advantage of taxpayers being given the trust of the tax authorities to calculate, pay and report the tax owed yourself in accordance with applicable tax regulations. Tax sanctions are external factors originating from the environment that influence taxpayer behavior in taking an action. Therefore, tax sanctions function to reduce the occurrence of fraud in reporting taxes and avoid falsifying data in order to get a low tax bill. With a fairly high understanding of Tax Sanctions, it can be ensured that reporting using the Self Assessment System is in accordance with the truth. Based on this description, the hypothesis can be formulated as follows:

H3: Tax sanctions strengthen the relationship between the Self Assessment System variable and taxpayer compliance.

The existence of tax sanctions can strengthen the relationship between the knowledge variable and the taxpayer compliance variable. Tax sanctions here are a situation where a taxpayer may have problems in paying the tax they owe because they know that if they do not pay tax they will receive sanctions, so the taxpayer must have high knowledge of the tax regulations set in Indonesia. The more knowledge a taxpayer has, the more taxpayers will know what sanctions they will receive when violating tax regulations which will have an impact on taxpayer compliance in paying taxes. (Fitrios & Bonasari, 2011) stated that taxpayers' knowledge of applicable tax laws and regulations is very important to be able to carry out and fulfill tax obligations in accordance with applicable regulations so that taxpayer compliance can be increased. In this study, researchers believe that tax sanctions can strengthen the relationship between tax knowledge and taxpayer compliance. If the taxpayer's knowledge of tax regulations is good, the taxpayer will understand tax sanctions and taxpayer compliance in paying taxes will be high.

H4: Tax sanctions have a positive effect on the relationship between tax knowledge variables and taxpayer compliance.

3. IMPLEMENTATION METHOD

The approach used in this research is quantitative research methods (quantitative approach), namely an approach that emphasizes testing theories or concepts through measuring variables and carrying out data analysis procedures with statistical equipment and aims to test hypotheses. Based on the type, this research classified as explanatory research. Explanatory research is used to analyze the relationships between one variable and another variable or how a variable influences other variables through hypothesis testing (Sugiyono, 2008) in (Utami, 2019).

4. RESULTS AND DISCUSSION

Table 1. Respondent Criteria Based on Respondent Gender

No	Age	Number of people	Percentage
1	Man	61	61%
2	Woman	39	39%
	Amount	100	100%

Source: Primary data processed in 2023

Based on table 1 above, it can be seen that the number of taxpayers registered at the South Makassar Tax Service Office in 2021 is 61 male taxpayers or around 61% of the total number of respondents, while the female taxpayers are 39 taxpayers or around 39% of the total number of respondents.

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Descriptive Statistical Test

Table 2. Descriptive Statistical Test
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Self Assessment System	100	3.00	5.00	4.2733	.69045
Tax Knowledge	100	2.50	5.00	4,3000	.54703
Tax Sanctions	100	3.00	5.00	4.5450	.53934
Taxpayer Compliance	100	2.00	5.00	4.0860	.72041
Valid N (listwise)	100				

Source: processed primary data (2023)

Table 2 explains the results of descriptive statistics regarding the variables in this research, including:
1) Self Assessment System (X1)

   Based on table 2 above, The standard deviation value shows a deviation of 0.69045 from the average value of respondents' answers.
2) Tax Knowledge (X2)

   Based on table 2 above, The standard deviation value shows a deviation of 0.54703 from the average value of respondents' answers.
3) Tax Sanctions (X3)

   Based on table 2 above, M has a minimum value of 3.00, a maximum value of 5.00 and a mean of 4.5450, so it is on the value scale which indicates the answer choice is strongly agree. The standard deviation value shows a deviation of 0.53934 from the average value of respondents' answers.
4) Taxpayer Compliance (Y)

   Based on table 2 above, Y has a minimum value of 2.00, a maximum value of 5.00 and a mean of 4.0860, so it is on the value scale which indicates the answer choice is strongly agree. The standard deviation value shows a deviation of 0.72041 from the average value of respondents' answers.
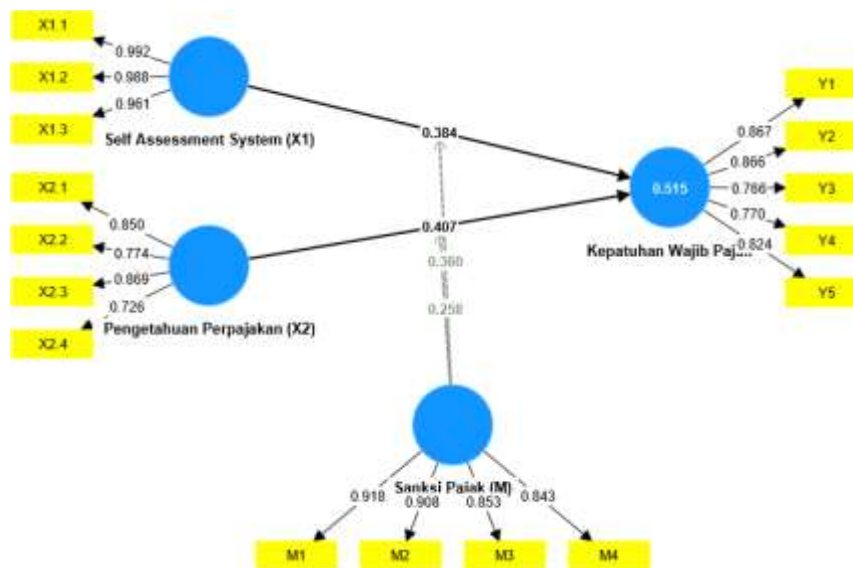
1. **Structural Equation Model (SEM) Testing**

Figure 1: Full SEM model test using SmartPLS

The main analysis method in this research was carried out using the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS 4.0 program. Figure 4 below presents the results of the Full Model SEM test using PLS as follows: Figure 1. Full Model SEM Test Using smartPLS. Based on the test results using smartPLS as shown in Figure 1, it can be seen that there is no factor loading value below 0.50, so it does not have to be Data drop was carried out to delete indicators with loading values below 0.50 in order to obtain a good model.

2. Test Outer Model

Three measurement criteria are used in the data analysis technique using SmartPLS to assess the model. The three measurements are convergent validity, composite reliability and discriminant validity.

a) Convergent Validity

Table 3. Validity test of outer model variables

Indicator	*Outer Loading*	Information
X1.1	0.992	Valid
X1.2	0.988	Valid
X1.3	0.961	Valid
X2.1	0.850	Valid
X2.2	0.774	Valid
X2.3	0.869	Valid
X2.4	0.726	Valid
M1	0.918	Valid
M2	0.908	Valid
M3	0.853	Valid
M4	0.843	Valid
Y1	0.867	Valid
Y2	0.866	Valid
Y3	0.766	Valid
Y4	0.770	Valid
Y5	0.824	Valid

Based on Table 3, it shows the estimated results of the outer loading test calculation using PLS for the indicator variables used in this research. The table above shows that all variables used in this research are reflective indicators, because they have factor loadings > 0.70, which means that all construct indicators are valid. It was concluded that all indicators were valid for measuring the variable constructs in this research.

b) Composite Reliability Test or Reliability Test

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. A measuring instrument or instrument in the form of a questionnaire is said to be able to provide stable or constant measuring results, if the measuring instrument is reliable or reliable. Therefore, it is necessary to carry out a reliability test. A questionnaire is said to be reliable or reliable if a person's answers to questions are consistent or stable over time. Reliability testing was carried out using the Internal consistency method. The reliability of the research instrument in this study was tested using composite reliability and Cronbach's Alpha coefficient. A construct is said to be reliable if the composite reliability and Cronbach alpha values are above 0.70 (Ghozali, 2014). In addition, AVE measurement can be used to measure the reliability of latent variable component scores and the results are more conservative compared to composite reliability. It is recommended that the AVE value be greater than 0.50 (Ghozali, 2014).

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Table 4. Results of Cronbach's Alpha, Composite Reliability and AVE Testing

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Taxpayer Compliance	0.878	0.891	0.911	0.672
Tax Knowledge (X2)	0.821	0.851	0.881	0.651
Tax Penalty (M)	0.904	0.915	0.933	0.776
Self Assessment System (X1)	0.980	0.984	0.987	0.961

Source: PLS 2023 Output

The test results based on Table 4 show that the composite reliability and Cronbach alpha results show satisfactory values, namely the value of each variable is above the minimum value of 0.70. The AVE values produced by all constructs are above > 0.50. This shows that the consistency and stability of the instruments used is high. In other words, all constructs, namely the variables Self Assessment System, Tax Knowledge, Tax Sanctions and Taxpayer Compliance, have become suitable measuring tools, and all questions used to measure each construct have good reliability.

c) Discriminant Validity Test

Discriminant validity is related to the principle that measures (manifest variables) of different constructs should not be highly correlated. The way to test discriminant validity with reflective indicators is by comparing each square root of AVE to the correlation value between constructs. If the square root value of AVE is higher than the correlation value between the constructs, then it is declared to meet the discriminant validity criteria (Ghozali, 2015).

Table 5. Discriminant Validity

Fornell-Larcker criteria

	Taxpayer Compliance	Tax Knowledge (X2)	Tax Penalty (M)	*Self Assessment System*(X1)
Taxpayer Compliance	0.820			
Tax Knowledge (X2)	0.348	0.807		
Tax Penalty (M)	0.301	-0.018	0.881	
Self Assessment System (X1)	0.247	-0.150	-0.258	0.980

Source: PLS 2023 Output

Based on Table 5. above, it shows that the Diagonal is the square root value of AVE and the value below is the correlation between constructs. So it can be seen that the square root value of AVE is higher than the correlation value, so it can be concluded that the model is valid because it meets discriminant validity.

3. Test the Structural Model or Inner Model

Inner models (inner relations, structural models and substantive theory) describe the relationship between latent variables based on substantive theory. The structural model was evaluated using R-square for the dependent latent variable. In assessing the model with PLS, start by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation of regression. Changes in the R-square value can be used to assess the influence of

certain independent latent variables on the dependent latent variable whether they have a substantive influence (Ghozali, 2011).

Table 6. R Square Variable Construct

Variable	R-square	Adjusted R-square
Taxpayer Compliance	0.515	0.489

Source: PLS 2023 Output

From table 6 above, it can be seen that the R-Square value for the Taxpayer Compliance variable is 0.515, which means that it is included in the quite high category. The R-square value of Taxpayer Compliance is 0.515 or 51.1%, indicating that the Taxpayer Compliance variable can be explained by the Self Assessment System and Tax Knowledge with Tax Sanctions variables as moderator variables, which is 51.5%, while the remainder is (100-51, 5%) = 48.5% can be explained by other variables not included in this study.

Hypothesis Test Results

Testing of the proposed hypothesis is carried out by testing the structural model (inner model) by looking at the path coefficients which show parameter coefficients and t statistical significance values. The significance of the estimated parameters can provide information about the relationship between research variables. The limit for rejecting and accepting the hypothesis proposed above is sig P Values < 0.05. The table below presents the estimation output for testing the structural model.

a) **Direct Testing (Direct Effect)**

Table 7. Hypothesis Testing based on Path Coefficient

Variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Tax Sanctions > Taxpayer Compliance	0.407	0.412	0.110	3,688	0,000
Self Assessment System > Taxpayer Compliance	0.384	0.384	0.083	4,613	0,000
Tax Knowledge > Taxpayer Compliance	0.407	0.416	0.070	5,809	0,000

Source: PLS 2023 Output

Based on the inner weight value consisting of the Self Assessment System (X1) and Tax Knowledge (X2), the influence on Taxpayer Compliance (Y) can be partially determined.

1) First Hypothesis Testing (H1)

The first hypothesis states that the Self Assessment System has an effect on Taxpayer Compliance. Table 7 shows that the Self Assessment System variable has a significance level of 0.000, which is smaller than 0.05 and a t statistic value of 4.613. The parameter coefficient value is +0.384, indicating that the influence given is positive on the dependent variable. This means that H1 is accepted so it can be said that the Self Assessment System variable has a positive and significant effect on Taxpayer Compliance.

2) Second Hypothesis Testing (H2)

The second hypothesis states that Tax Knowledge influences Taxpayer Compliance. Table 7 shows that the Tax Knowledge variable has a significant level of 0.000, which is smaller than 0.05 and a t statistic value of 5.809. The parameter coefficient value is +0.407, indicating that the influence given is positive on the dependent variable. This means that H2 is accepted

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so it can be said that Tax Knowledge has a positive and significant effect on Taxpayer Compliance.

b) Moderation Effect Testing

Table 8. Hypothesis Testing based on Moderation Effect

Variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Self Assessment System> Tax Sanctions > Taxpayer Compliance	0.360	0.353	0.084	4,303	0,000
Tax Knowledge > Tax Sanctions > Taxpayer Compliance	0.258	0.261	0.081	3,164	0.002

Source: PLS 2023 Output

Based on the inner weight value of the indirect effect consisting of the Self Assessment System (X1) and Tax Knowledge (X2), the influence on Taxpayer Compliance (Y) can be partially determined, moderated by Tax Sanctions (M).

1) Testing the third hypothesis (H3)

The third hypothesis states that Tax Sanctions strengthen the influence of the Self Assessment System on Taxpayer Compliance. Table 8 shows that the Self Assessment System variable has a significance level of 0.000, which is smaller than 0.05 and a t statistic value of 4.303. The parameter coefficient value is +0.360 and has a positive sign. This means that the value of the Taxpayer Compliance variable will increase by 0.360 if the value of the Self Assessment System variable moderated by the Tax Sanctions variable increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the Self Assessment System variable (X1) and the Taxpayer Compliance variable (Y) moderated by the Tax Sanctions variable (M). The higher the value of the Self Assessment System moderated by Tax Sanctions, the more Taxpayer Compliance will increase. This means that H3 is accepted so it can be said that Tax Sanctions strengthen the influence of the Self Assessment System on Taxpayer Compliance.

2) Fourth Hypothesis Testing (H4)

The fourth hypothesis states that Tax Sanctions strengthen the influence of Tax Knowledge on Taxpayer Compliance. Table 8 shows that the Tax Knowledge variable has a significant level of 0.002, which is smaller than 0.05 and a t statistic value of 3.164. The parameter coefficient value is +0.258 and has a positive sign. This means that the value of the Taxpayer Compliance variable will increase by 0.258 if the value of the Tax Knowledge variable moderated by the Tax Sanctions variable increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the Tax Knowledge variable (X2) and the Taxpayer Compliance variable (Y) moderated by the Tax Sanctions variable (M). The higher the value of Tax Knowledge moderated by Tax Sanctions, the more Taxpayer Compliance will increase. This means that H4 is accepted so it can be said that Tax Sanctions strengthen the influence of Tax Knowledge on Taxpayer Compliance.

5. CONCLUSION

Based on the data that has been collected and SEM hypothesis testing with the help of the smart PLS application has been carried out, the conclusions of this research are as follows:

1. The self-assessment system has a positive and significant influence on taxpayer compliance. This means that the higher the implementation of the self-assessment system towards the community, the higher the level of taxpayer compliance.
2. Tax knowledge has a positive and significant influence on taxpayer compliance. This means that the higher a taxpayer's knowledge of taxation, the better the impact on the level of taxpayer compliance.
3. Tax sanctions strengthen the influence of the self-assessment system on taxpayer compliance. This means that the higher the implementation of the self-assessment system, strengthened by the application of good tax sanctions, the better effect it will have on the level of taxpayer compliance.
4. Tax sanctions strengthen the influence of tax knowledge on taxpayer compliance. This means that the better the taxpayer's application of tax knowledge, strengthened by the good application of tax sanctions, the better the impact on the level of taxpayer compliance.

SUGGESTION

Suggestions that can be given for further research are as follows:

1. If you are interested in conducting research in the same field for further research, it is recommended to use more other independent variables that can influence Taxpayer Compliance.
2. It is hoped that future research can use more test tools for other data processing.
3. It is hoped that future research can carry out sampling with a wider range of respondents and add research objects that are not only taxpayers registered at the Makassar Tax Service Office.
4. The R-square value obtained is 0.515, which means that 51.5% of the taxpayer compliance variable can be explained by the self-assessment system variable and tax knowledge with tax sanctions as a moderator, meaning there are around 48.5% of other variables that can explain the taxpayer compliance variable. , it is recommended to use other variables that might increase the level of influence on taxpayer compliance variables such as salary, e-system, education level, tax services and so on.

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