THE EFFECT OF UNDERSTANDING TAX REGULATIONS, UNDERSTANDING TAX ACCOUNTING, AND APPLICATION OF MODERN TAX ADMINISTRATION SYSTEM ON TAXPAYER COMPLIANCE WITH PERSONAL PERSONS WITH TAXATION SANCTIONS AS MODERATING VARIABLES
(SURVEY ON INDIVIDUAL TAXPAYERS REGISTERED AT KPP PRATAMA BATAM SELATAN)

Afdal[1], Bambang Satriawan[2], Robin[3], Irfan[4], Muammar Khaddafi[5]

[1,2,3]Faculty of Economics and Business, Universitas Batam
[4]Faculty of Economics and Business, Universitas Muhammadiah Sumatera Utara
[5]Faculty of Economics and Business, Universitas Malikusasaleh
Email: [1]afdal@ladfanidkonsultindo.com,
[2]bambangsatriawan@univbatam.ac.id, [3]robin_1025@hotmail.com, [4]irfanumsu@gmail.com,
[5]khaddafi@unimal.ac.id

Abstract

Taxpayer compliance is a condition where the taxpayer fulfills all tax obligations and exercises tax rights. The purpose of this study is to determine whether there is an effect of understanding tax regulations, understanding tax accounting, and the application of a modern tax administration system on individual taxpayer compliance with tax sanctions as a moderating variable at the South Batam Primary Tax Office. The population in this study amounted to 67,957 individual taxpayers who are required to report taxes. The sampling technique used is simple random sampling and convenience sampling with the sample using the Slovin formula so that the research sample is 100 individual taxpayers. Methods of data collection using a questionnaire. Data were analyzed using Partial Least Square (PLS) with model analysis, namely the measurement model or the outer model and the structural model or the inner model. The results showed that the understanding of tax regulations had a significant positive effect on taxpayer compliance. The path coefficient was 0.208 and the P-Values value was 0.018 <0.05. Understanding tax accounting has a significant positive effect on taxpayer compliance, the path coefficient is 0.624 and the P-Values is 0.000 <0.05. The application of a modern tax administration system has a significant positive effect on taxpayer compliance with a path coefficient of 0.357 and a P-value of 0.000 <0.05. Tax sanctions have a significant negative effect on taxpayer compliance with a path coefficient of -0. 299 and the P-Values value is 0.000 < 0.05. Tax sanctions moderate the relationship between understanding tax regulations and taxpayer compliance. Tax sanctions moderate the relationship between understanding tax accounting and taxpayer compliance. Tax sanctions do not moderate the relationship between the application of the tax administration system to taxpayer compliance.

Keywords : ***Understanding of Tax Regulations, Understanding of Tax Accounting, Implementation of Modern Tax Administration Systems, Tax Sanctions, Taxpayer Compliance***

1. INTRODUCTION

Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people. Tax payments are a manifestation of state obligations and the participation of taxpayers to directly and jointly carry out tax obligations for state financing and national development (Law No. 16 of 2009).

The Minister of Finance revealed that tax revenues in 2021 will reach Rp. 1,277.5 trillion. This amount is equivalent to 103.9% of the tax revenue target in the 2021 State Revenue and Expenditure Budget (APBN). In fact, when compared to the realization of tax revenues in 2020

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which amounted to Rp 1,069.8 trillion, last year's tax revenue managed to increase by 19, 16%. This tax revenue represents an increasingly real economic recovery.

The Directorate General of Taxes has finally succeeded in making a proud history. After 13 years of tax revenue never reaching the APBN target, in the end the target was successfully passed in 2021. The achievement of tax revenues of up to 103.90 percent of the 2021 APBN target was influenced by several main factors. First, the increased compliance of taxpayers (WP) which is one of the prerequisites for optimal tax revenue. Second, external factors in the form of improving world prices of major commodities that encourage international trade activities. Third, the recovery of public consumption activity in line with the easing of restrictions and improvement in the progress of economic growth.

Tax compliance is important because tax non-compliance will simultaneously lead to tax avoidance efforts which result in reduced tax funds being deposited into the state treasury. The low level of taxpayer compliance causes tax revenue to miss, from 2018-2020 the tax revenue target has not been achieved. In 2022, the Directorate General of Taxes has to work extra hard to maintain the previous year's achievements. At a minimum, the Directorate General of Taxes must be able to collect taxes of Rp. 106 trillion per month to achieve the target by the end of this year.

The number of taxpayers in Batam City continues to increase, but this is not balanced by the form of taxpayer compliance in completing their obligations which clearly causes losses to the state treasury. The number of registered WPOPs in Batam City, especially in KPP Pratama South Batam, continues to increase, but does not move in a straight line with the number of WPOPs who report taxes. It can be seen that the number of taxpayers who report taxes does not match the number of taxpayers who report taxes. This shows that there are some taxpayers who have been required to report, but do not implement it. In 2017, the percentage of taxpayer compliance was 106.09%, in 2018 there was a significant decrease where there was a difference of 15.85% so that it was recorded at 90.23%,

Handayani (2012) in his research said that there are 4 factors that influence taxpayer compliance, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the effectiveness of the tax system and the level of trust in the tax system. Furthermore, according to Delli Maria (2013) in her research, the factors that can affect the level of taxpayer compliance are the condition of a country's tax administration system, services to taxpayers, tax law enforcement, tax audits, and tax rates.

In implementing the tax system in Indonesia, which adheres to a self-assessment system, it is very dependent on the compliance of taxpayers to fulfill their rights and obligations in accordance with the law, both in terms of formal and material. The things that taxpayers say are compliant, namely paying taxes on time, fulfilling tax obligations in accordance with applicable laws and regulations, filling out tax returns correctly, never getting warning letters, bills, calculating taxes owed correctly.

Over time, it appears that the changes have not been good enough, so DGT feels the need to develop and perfect the organizational structure, establishment of offices, and the implementation of modern systems. Further modernization is marked by the application of new information technology in tax services in the form of online payment, e-SPT, e-filing, e-registration, e-form and DGT information system. In addition, DGT also conducts socialization of tax care, development of data banks and Single Identification Numbers as well as other steps that are continuously developed and perfected.

As the implementation of a tax system that adheres to self-assessment, taxpayers must calculate the tax payable correctly, taxpayers, especially corporate taxpayers, first understand tax regulations, reporting procedures that currently use a more modern reporting system and tax calculations using tax accounting. For corporate taxpayers, they must use bookkeeping in

calculating the tax payable. In accordance with the provisions of Article 28 paragraph 1 of the Law on General Provisions and Tax Procedures (KUP) it is obligatory to keep books of account.

According to Dartini and Jati (2016), the higher the understanding of taxpayer accounting, the higher the willingness of taxpayers to comply with tax compliance. In line with (Kurniawan, 2015) which states that understanding of accounting and taxation has a positive influence on taxpayer compliance. With the application of adequate accounting, the financial statements will be structured accurately and precisely, so that in terms of calculating the tax payable from the company it will be easier which will then be able to increase taxpayer compliance. In addition, with the application of accounting, MSMEs can move up class. Because after they can prepare financial reports neatly, pay taxes obediently, it can be a way for them to gain access to capital through banks.

Taxpayer compliance is also influenced by tax law enforcement through the implementation of tax sanctions (Rahayu, 2013). As a guarantee or a means of preventing taxpayer non-compliance, law enforcement is carried out through the application of tax sanctions (Mardiasmo, 2016). Eka Pratiwi (2016) states that the fulfillment of tax obligations by taxpayers will be carried out if they consider that tax sanctions will harm them more. In order to comply with tax regulations, there must be tax sanctions for violators.

Research by Pratama & Mulyani (2019), and Ma'ruf & Supatminingsih (2020), gives results if tax sanctions have an effect on the existence of taxpayer compliance. Meanwhile, Blue's research (2018), gives no effect. Tax sanctions are used as moderation in this study, which is expected to strengthen the existence of an understanding of tax regulations, understanding tax accounting as well as the application of modern tax administration systems in increasing taxpayer compliance so as to reduce the sanctions that will be received.

This is what makes researchers interested in raising the issue, which is related to understanding tax regulations in the midst of many changing tax regulations, and of course understanding tax accounting, taxation systems, and tax sanctions rates have also changed. So the researcher wants to do research on individual taxpayers who are registered at KPP Pratama Batam Selatan.

2. LITERATURE REVIEW
Attribution Theory

The theoretical basis used in this research is Attribution Theory. Attribution theory was developed by Heider (1958), through his writings entitled "Native Theory of Action", which is a conceptual framework that people use to interpret, explain, and predict a person's behavior. According to Heider (1958) in Purnaditya and Rohman (2015), namely:

1. One must see or observe a behavior.
2. One has to believe that the behavior was intentional
3. A person must determine whether they believe that the other person is being forced to perform the behavior or not.

Kelley (1967) in Sarlito (2014:32) explains how people draw conclusions about what is the cause and basis of a person doing an act. Kelley who is one of the experts who developed further attribution theory known as the Kelley covariance model. This model is an attribution theory in which people make causal inferences to explain why others and us behave in certain ways. Therefore, Harold Kelley continues to identify cause-and-effect attribution relationships that indicate the cause of action whether internal or external forces into three things, namely:

1. specificity.
   Specificity refers to the actions a person performs whether the same in other situations or at that time only. If the action is usually done in other situations, it means that the behavior is influenced internally. However, if the action is only carried out at that time, it means that the behavior is influenced by external factors.
2. Consensus.

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Consensus refers to whether the actions that one person takes in response to something, will also be performed by others. If not, everyone responds the same way, the behavior is influenced internally. However, if other people also respond in the same way, then the behavior is influenced by external factors.

3. Consistency.

Consistency refers to the actions of a person who always responds to something in the same way. If someone is consistent, of course it comes from internal. On the other hand, if it is not consistent, it can be concluded that the external influences.

The relevance of attribution theory with this research is that a person in determining obedient or disobedient behavior in fulfilling his tax obligations is influenced by internal and external factors. Internal factors that affect taxpayer compliance include understanding of tax regulations and tax accounting. Meanwhile, external factors that affect taxpayer compliance include perceptions of the effectiveness of the tax system, quality of tax service and tax sanctions.

Taxpayer Compliance

According to Nafsi (2014) Obedient Taxpayers are Taxpayers who submit and fulfill and comply with their tax obligations in accordance with the provisions of tax laws and regulations. According to Siti Kurnia Rahayu (2020: 138), obedience means submission, obedience or obedience to teachings or rules. So taxpayer compliance can be interpreted as being submissive, obedient and obedient to taxpayers in carrying out their tax rights and obligations in accordance with the provisions of the applicable tax laws.

According to Siti Kurnia Rahayu (2020: 193), taxpayer compliance is the taxpayer's obedience in implementing the applicable tax provisions. Obedient taxpayers are taxpayers who comply with tax obligations in accordance with the provisions of laws and regulations.

From the description above, it can be synthesized that taxpayer compliance is a taxpayer who understands all tax norms and tries to comply with all tax obligations, starting from filling out tax forms completely and clearly, calculating the amount of tax owed correctly, and paying taxes owed on time. The indicators of taxpayer compliance are compliance with registration, compliance in calculating and paying taxes owed, compliance in paying tax arrears, and compliance with depositing notification letters.

Understanding of Tax Regulations

Knowledge and understanding of tax regulations is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge and understanding of tax regulations in question understands and understands general provisions and tax procedures (KUP) and has been recently amended by Law No. 7 of 2021 or Harmonization of Tax Regulations (UU HPP) which includes how to submit Notification Letters (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT.

According to Adiasa (2013), understanding tax regulations is a process where taxpayers understand and know about regulations and laws and tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns and so on. If someone understands and understands about taxation, there will be an increase in taxpayer compliance.

From the description above, it can be concluded that understanding tax regulations is a process where taxpayers understand and know about tax laws and regulations and know tax rates, the tax system in Indonesia and the tax benefits they pay. If someone understands and understands tax regulations, there will be an increase in taxpayer compliance. The indicators of understanding tax regulations are knowledge of tax laws, knowledge of the tax system in Indonesia, knowledge and understanding of PTKP, PKP and tax rates, and knowledge of the tax function.

Understanding Tax Accounting

According to Arikunto (2015: 131), understanding is what we understand and understand correctly. Comprehension is how one maintains, distinguishes, guesses, explains, develops, concludes, generalizes, gives examples, rewrites, and warns.

Based on the Law of the Republic of Indonesia Number 16 of 2009 concerning general provisions and procedures for taxation, Article 28 and the latest amendment to Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, Article 28, it is stated that individual taxpayers who carry out business activities or are freelancers and Corporate taxpayers in Indonesia are required to keep books of account.

According to Johar Arifin in Fairuz Hakim (2016). Understanding tax accounting is the understanding of taxpayers about tax accounting will provide knowledge of how taxpayers carry out bookkeeping or make financial reports. Financial statements describe the financial effects of transactions and other events that are classified into several major groups according to their economic characteristics. Elements that are directly related to the measurement of financial position are assets, liabilities and equity. While the elements related to performance measurement in the calculation of operating results are income and expenses.

From the description above, it can be synthesized that the understanding of tax accounting is a person's understanding of maintaining books, recording transactions that are only related to taxes to facilitate the preparation of tax returns (SPT) period and annual income tax. The indicators for understanding tax accounting are understanding transaction recording, understanding grouping, understanding summarizing, understanding reporting, and understanding interpretation.

Application of Modern Tax Administration System

Modern tax administration, which is one of the results of tax changes in Indonesia, is carried out in a tiered and comprehensive manner towards supervision, tax policy and the legal field. The modern tax administration system implements Good Governance and serves the community in an excellent manner. The existence of a modern tax administration system has the aim of obtaining tax revenue targets and making changes to the taxation paradigm for the better.

According to Siti Kurnia Rahayu (2020:119), the modern tax administration system is part of tax reform in Indonesia which was built gradually and comprehensively in the fields of tax law, tax policy and tax supervision. So that with this modern tax administration system, the implementation of a more perfect and stable tax administration system can be achieved as one of the solid pillars as a fundamental tax revenue.

From the description above, it can be synthesized that the application of a modern tax administration system is a system that can improve services to taxpayers by utilizing the latest information technology which is expected to improve taxpayer compliance and later increase tax revenue, the system includes aspects of information technology, namely software., hardware and human resources. The indicators for the implementation of the modern tax administration system are the administrative system, the effectiveness of supervision, and professional human resources.

Tax Sanctions

In a legal context, sanction means a sentence imposed by a court on a party found guilty. Meanwhile, according to Mardiasmo in the tax book (2016: 62), tax sanctions are a guarantee that the provisions of tax laws (tax norms) must be complied with, or in other words, tax sanctions are a preventive tool (deterrent) so that taxpayers do not violate tax norms.

According to Mardiasmo in the taxation book (2016: 62), tax sanctions are a guarantee that the provisions of tax laws (tax norms) must be complied with, or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

According to Siti Kurnia Rahayu (2017:170) tax sanctions are a control or supervision from the government to ensure that regulations are obeyed by citizens so that there is no violation of fulfilling tax obligations by taxpayers.

From the description above, it can be synthesized that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) must be complied with, in other words, tax

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sanctions are a preventive tool so that taxpayers do not violate tax norms. The indicators of tax sanctions in this study are the sanctions given to taxpayers must be clear, the sanctions given are zero tolerance, the sanctions given will create a deterrent effect for those who violate and the sanctions given must be balanced.

3. IMPLEMENTATION METHOD

Types of research

The research method used in this study is a survey method. A survey is research conducted using a questionnaire as a research tool carried out in large and small populations. According to Sugiyono (2020:57) the notion of the survey method is research carried out using questionnaires as a research tool carried out on large and small populations, but the data studied are data from samples taken from the population, so that relative incidence, distribution, and relationship between variables, sociology, and psychology. The purpose of survey research is to provide a detailed description of the background, characteristics, and characteristics of a case or event of a general nature.

Population and Sample

The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics and are determined by researchers to be studied and then drawn conclusions (Sugiyono, 2014). The population in this study are individual taxpayers registered at the South Batam Primary Tax Service Office and 67,957 taxpayers who are required to report taxes.

According to Sugiyono (2014) the sample is part of the number and characteristics possessed by the population. The sample in this study is an individual taxpayer who is registered at the South Batam Primary Tax Service Office and is required to report taxes. The sampling in this study was conducted using a simple random sampling method. The sample is people that the researcher meets at random. The sampling technique in this study is a convenient sampling technique. Convenience sampling is a sampling technique based on chance, that is, the unit or subject is available to the researcher at the time of data collection.

The population in this study is very large so to determine the number of samples to be used in this study using the Slovin formula. To make it easier to conduct research, the number of samples set is 100 samples (Rounding).

Data Types and Sources

Primary data is data obtained directly from distributing questionnaires related to respondents' statements, namely individual taxpayers registered at KPP Pratama Batam Selatan about understanding tax regulations, understanding tax accounting, implementing modern tax administration systems, tax sanctions, and taxpayer compliance.

Secondary data is data obtained and produced by KPP Pratama Batam Selatan through https://eriset.pajak.go.id

Instrument Validity and Reliability Test

The research instrument according to Sugiyono (2016:148) is a tool used to measure the observed natural and social phenomena. The instrument as a data collection tool needs to be tested for feasibility, to ensure the validity of the data collected. In this study, researchers tested the instrument using the Validity and Reliability Test.

Pilot research is very important in a study, to determine the validity and reliability of the instruments used. Responses from the pilot study were used to purify and re-establish the items or questions contained in the instruments used. To ensure that this instrument is appropriate, the researcher will randomly select 30 individual taxpayers who are registered with the KPP Pratama

Batam Selatan. They were chosen because they have the same characteristics as the respondents who will be sampled in the actual research.

The pilot test was carried out by testing the validity and reliability of the statement items (indicators) in each variable in the questionnaire. The validity used to measure the questionnaire statement items for each variable is to look at the Cross Loading Factor (> 0.7) generated by the SEM-PLS. To measure the reliability of this research instrument, Cronbach's Alpha (> 0.7).

Testing the reliability of the taxpayer compliance variable using Cronbach's Alpha technique. Ghozali (2018:46), if the Cronbach Alpha coefficient > 0.7 then the question is declared reliable, or a construct or variable is declared reliable. On the other hand, if the Cronbach Alpha coefficient is < 0.7, the question is declared unreliable.

Data analysis method

The data analysis technique in this study used Partial Least Square (PLS). PLS is a Structural Equation Modeling (SEM) equation model with an approach based on variance or component-based structural equation modeling.

4. RESULTS AND DISCUSSION
Results

The results of the study on the Effect of Understanding Tax Regulations, Understanding of Tax Accounting, and Application of Modern Tax Administration System on Compliance of Individual Taxpayers with Tax Sanctions as Moderating Variables (Survey on Individual Taxpayers Registered at KPP Pratama Batam Selatan). The explanation of the results of this study will describe several things, including a description of the characteristics of research respondents, the rate of return of the questionnaire, the results of the study and the discussion.

The object of this research is individual taxpayers who run businesses and freelancers registered with the Tax Service Office (KPP) Pratama Batam Selatan which is related to taxpayer compliance, in terms of filling out the questionnaire directly filled by the taxpayer concerned. The number of questionnaires distributed to each taxpayer is one questionnaire for one taxpayer. Questionnaires were distributed through online media, namely the Google Form application to make it easier for respondents to answer.

Of the total number of questionnaires distributed and sent as many as 100 questionnaires, the total number of questionnaires that were completely filled out and returned were 100 questionnaires. The following is a recapitulation of the rate of return of the questionnaire which is presented in table 4.1.

Table 1. Research Sample Data

No.	Information	Amount	Percentage
1	Number of questionnaires distributed	100	100%
2	Number of non-returned questionnaires	0	0%
3	Number of unprocessed questionnaires	0	0%
4	Number of questionnaires that can be processed	100	100%

Source: Primary Data Processed 2022

In accordance with the determination of the sample using the slovin formula, which is a formula or formula to calculate the minimum number of samples, the authors distributed questionnaires to 100 respondents. The distribution of questionnaires is carried out to individual taxpayers who run businesses or freelancers in accordance with those listed in the previous chapter and in accordance with the predetermined sample requirements. From the distribution of the questionnaires, everything can be collected and filled out properly, so 100% of the returned samples can be processed.

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Model Analysis

Testing the measurement model (outer model) aims to evaluate the construct variables being studied, namely the reliability (reliability) and validity (accuracy) of a latent variable/construct (Rumengan, et. al, 2019:167). Evaluation of the measurement model for reflective indicators includes an assessment of the validity and reliability of each indicator on its latent variables. The measurement model for testing the validity and reliability of the model, the coefficient of model determination and the path coefficient for the equation model in this study are as follows:
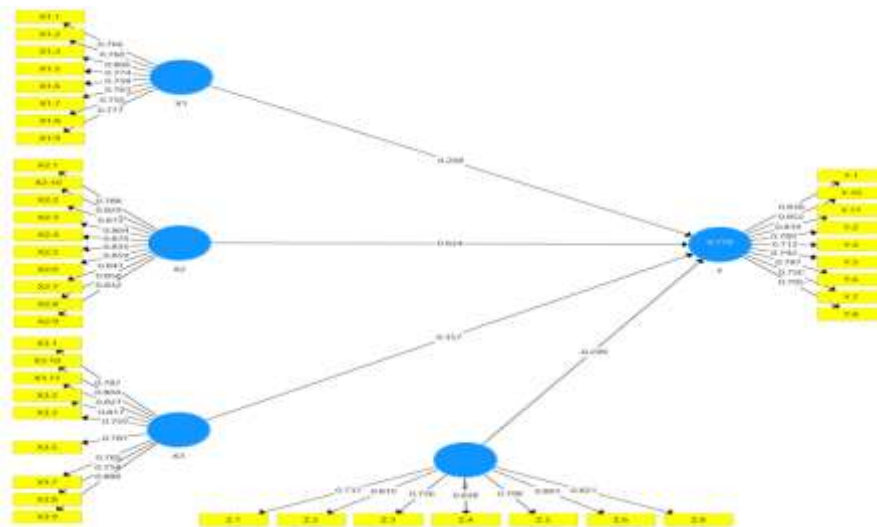

Image 1. Final Stage Algorithm Path Diagram

The value of outer loadings or the correlation between constructs and variables has met convergent validity because it has a value of outer loadings > 0.7 so that all variable constructs can be used to test hypotheses.

Testing the inner model or measuring the inside is also known as the structural model. Structural model is a model that relates latent variables. The analysis of the inner model aims to test the research hypothesis. The structural model of this research can be seen in the following figure:
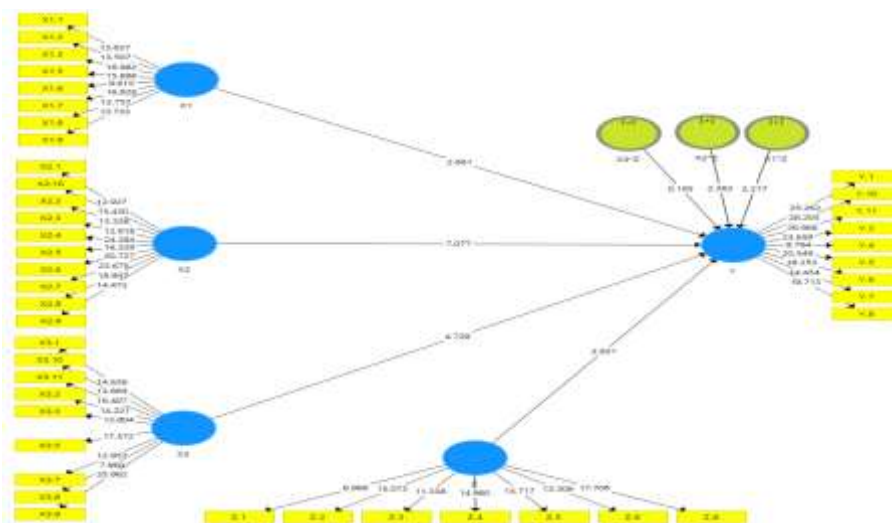

Figure 2. Bootstraping Inner Model Results

Coefficient of Determination (R-Square)

The purpose of R-Square analysis is to evaluate the prediction accuracy of a model. In other words, evaluating how the variation in the value of the endogenous/bound variable is affected by the variation in the value of the exogenous/independent variable in a path model. The higher the R-Square value, the better an exogenous variable will be in explaining endogenous variables. An R-Square value of 0.75 indicates a strong PLS model, an R-Square 0.50 indicates a moderate/moderate PLS model and an R-Square 0.55 indicates a weak PLS model (Ghozali, 2016 in Rumengan Jemmy, et al. .al, 2019:177). The value of R-Square can be seen in the table below.

Table 2. Value of R-Square Model 1

	R Square	R Square Adjusted
Taxpayer Compliance (Y)	**0.778**	**0.769**

Source: PLS processed (2022)

Based on Table 4.2 above, the R-Square value is 0.778, which means that the Taxpayer Compliance variable can be explained/influenced by Understanding Tax Regulations, Understanding Tax Accounting, and Application of Modern Tax Administration Systems and their interactions are 77.8%, while 22.2 % explained/influenced by other variables not found in this study. This shows that the research model has a strong relationship pattern with an R-Square value > 0.75.

Table 3. Value of R-Square Model 2

	R Square	R Square Adjusted
Taxpayer Compliance (Y)	**0.792**	**0.776**

Source: PLS processed (2022)

Based on Table 4.3 above, the R-Square value is 0.792, which means that the Taxpayer Compliance variable can be explained/influenced by Understanding Tax Regulations, Understanding Tax Accounting, Implementation of Modern Tax Administration Systems, Tax Sanctions and their interactions by 79.2%, while 20 ,8% explained/influenced by other variables not found in this study. This shows that X1*Z, X2*Z, X3*Z have a strong relationship pattern with an R-Square value > 0.75.

Hypothesis test

Table 4. *Path Coefficients (Mean, STDEV, T-Values, P-Values)*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
PPP(X1) -> KWP(Y)	0.208	0.226	0.088	2,368	**0.018**
PAP(X2) -> KWP(Y)	0.624	0.620	0.083	7.524	**0.000**
SAP(X3) -> KWP(Y)	0.357	0.353	0.066	5,385	**0.000**
SP(Z) -> KWP(Y)	-0.299	-0.303	0.070	4,291	**0.000**

Source: PLS processed (2022)

Based on Table 4.4 above, the following results are obtained:

1. The direct effect of PPP (X1) on KWP (Y) has a positive path coefficient of 0.208 with a P-Values value of 0.018 <0.05 so that it canit is stated that the effect of PPP (X1) on KWP (Y) is significantly positive.

2. The direct effect of PAP (X2) on KWP (Y) has a positive path coefficient of 0.624 with a P-Values value of 0.000 <0.05 so it can be stated that the effect of PAP (X2) on KWP (Y) is positively significant.

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3. The direct effect of SAP (X3) on KWP (Y) has a positive path coefficient of 0.357 with a P-Values value of 0.000 <0.05 so it can be stated that the effect of SAP (X3) on KWP (Y) is positive and significant.
4. InfluenceSP (Z) directly on KWP (Y) has a path coefficient of negative -0.299 with a P-Values value of 0.000 <0.05 so it can be stated that the effect of SP (Z) on KWP (Y) is significantly negative.

Table 5. *Path Coefficients (Mean, STDEV, T-Values, P-Values)*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Moderation (X1*Z) -> KWP(Y)	0.166	0.162	0.075	2,217	**0.027**
Moderation (X2*Z) -> KWP(Y)	-0.136	-0.137	0.058	2,363	**0.018**
Moderation (X3*Z) -> KWP(Y)	-0.009	-0.012	0.047	0.195	**0.845**

Source: PLS processed (2022)

Based on Table 4.19 above, the following results are obtained:
1. The effect of the interaction between SP (Z) and PPP (X1) on KWP (Y) has a positive path coefficient of 0.166 with a P-Values value of 0.027 <0.05 so it can be stated that the effect of the interaction between SP (Z) and PPP (X1) to KWP (Y) is positively significant.
2. The effect of the interaction between SP (Z) and PAP (X2) on KWP (Y) has a negative path coefficient of -0.136 with a P-Values value of 0.018 <0.05 so it can be stated that the effect of the interaction between SP (Z) and PAP (X2) to KWP (Y) is significantly negative.
3. The effect of the interaction between SP (Z) and SAP (X3) on KWP (Y) has a negative path coefficient of -0.009 with a P-Values value of 0.845 > 0.05 so it can be stated that the effect of the interaction between SP (Z) and SAP (X3) to KWP (Y) is negative and not significant.

Discussion
The Effect of Understanding Tax Regulations on Taxpayer Compliance
　　　Based on the results of testing the first hypothesis, it shows that the effect of understanding tax regulations on taxpayer compliance has a path coefficient of 0.208 and a P-Values value of 0.018 <0.05 so that the first hypothesis (H1) is accepted. The positive original sample estimate value indicates that an increase in understanding of tax regulations will be followed by an increase in taxpayer compliance. In connection with this, it can be concluded that the understanding of tax regulations has a significant positive effect on taxpayer compliance.
　　　Understanding tax regulations is a process where taxpayers understand and know about tax laws and regulations and know tax rates, the tax system in Indonesia and the tax benefits they pay. If someone understands and understands tax regulations, there will be an increase in taxpayer compliance. If the taxpayer is audited in connection with the reporting of the Tax Return (SPT) that he has submitted, then the taxpayer can find out all his rights and obligations.

The Effect of Understanding Tax Accounting on Taxpayer Compliance
　　　Based on the results of testing the second hypothesis, it shows that the effect of understanding tax accounting on taxpayer compliance has a path coefficient of 0.624 and a P-Values value of 0.000 <0.05 so that the second hypothesis (H2) is accepted. The positive original sample estimate value indicates that an increase in tax accounting understanding will be followed by an increase in taxpayer compliance. In connection with this, it can be concluded that the understanding of tax accounting has a significant positive effect on taxpayer compliance.

This shows that understanding tax accounting has an important role in taxes where tax accounting provides an understanding of how to record, group, summarize and prepare financial transaction reports to find out the amount of taxes to be paid. Understanding tax accounting not only provides knowledge but also makes taxpayers understand how to calculate and report their taxes, especially individual taxpayers who run a business so that taxpayer compliance increases.

The Influence of the Implementation of a Modern Tax Administration System on Taxpayer Compliance

Based on the results of testing the third hypothesis, it shows that the effect of implementing a modern tax administration system on taxpayer compliance has a positive path coefficient of 0.357 and a P-Values value of 0.000 <0.05 so that the third hypothesis (H3) is accepted. The positive original sample estimate value indicates that the increase in the implementation of the modern tax administration system will be followed by an increase in taxpayer compliance. In connection with this, it can be concluded that the application of a modern tax administration system has a significant positive effect on taxpayer compliance.

The application of a modern tax administration system aims to increase the potential for available tax revenue which has the characteristics of carrying out administrative activities through a system based on the latest technology. Through the modern tax administration system, it is hoped that solid pillars can be built as the fundamentals of good and sustainable revenue. Tax management has undergone major changes which continue to be developed towards modernization. With this modern tax administration system, it will improve tax compliance by providing convenience in tax reporting, ease of calculation and convenience in paying taxes, all of which can be done using online and offline applications.

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the results of testing the fourth hypothesis, it shows that the effect of tax sanctions on taxpayer compliance has a path coefficient of -0.299 and a P-Values value of 0.000 <0.05 so that the fourth hypothesis (H4) is rejected.

The negative original sample estimate value indicates that if the level of taxpayer compliance increases, the tax sanctions given to taxpayers will decrease. In connection with this, it can be concluded that tax sanctions have a significant negative effect on taxpayer compliance.

Tax sanctions are one of the factors that can affect taxpayer compliance. With the tax sanctions regulated by tax laws, taxpayers must indirectly obey and comply with these tax rules. And if the taxpayer does not carry out the tax rules that have been set, the taxpayer will be subject to tax sanctions or fines in accordance with the violations that have been committed by the taxpayer.

Tax Sanctions Moderate the Relationship Between Understanding of Tax Regulations and Taxpayer Compliance

Based on the results of testing the fifth hypothesis, it shows that the interaction between the tax sanctions variable and the understanding of tax regulations on taxpayer compliance has a P-Values value of 0.027 <0.05 so the fourth hypothesis (H5) is accepted. P-Values <0.05 indicates that tax sanctions strengthen the relationship between understanding tax regulations and taxpayer compliance. This moderation belongs to the category of quasi moderation. Quasi moderation occurs when the understanding of tax regulations has a significant effect on taxpayer compliance and the moderating effect also has a significant effect.

This can be interpreted that if the taxpayer has an understanding of tax regulations, the taxpayer will know the consequences if he does not carry out his tax obligations properly, because he has an understanding of tax regulations, the taxpayer will not get the tax sanction because the taxpayer will comply and taxpayer compliance. will experience an increase.

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Tax Sanctions Moderate the Relationship Between Understanding of Tax Accounting and Taxpayer Compliance

Based on the results of testing the sixth hypothesis, it shows that the interaction between the tax sanctions variable and the understanding of tax accounting on taxpayer compliance has a P-Values value of 0.018 <0.05 so the fourth hypothesis (H6) is accepted. P-Values <0.05 indicates that tax sanctions strengthen the relationship between understanding tax accounting and taxpayer compliance. This moderation belongs to the category of quasi moderation. Quasi moderation occurs when the understanding of tax accounting has a significant effect on taxpayer compliance and the moderating effect also has a significant effect.

This can be interpreted as if the taxpayer has an understanding of tax accounting, the taxpayer will know the consequences if one is wrong in calculating the tax payable. Because they have an understanding of tax accounting, the taxpayer will not get the tax sanction because the taxpayer will obey and understand how to calculate and report the tax. High taxpayer compliance ensures that taxpayers have a high attitude of responsibility regarding the taxes they report, and the tax calculations made can be justified. In other words, tax sanctions can encourage someone to carry out their tax obligations.

Tax Sanctions Moderate the Relationship Between the Implementation of Modern Tax Administration Systems on Taxpayer Compliance

Based on the results of testing the sixth hypothesis, it shows that the interaction between the tax sanctions variable and the application of a modern tax administration system on taxpayer compliance has a P-Values value of 0.845 > 0.05 so that the fourth hypothesis (H7) is rejected. The P-Values value > 0.05 indicates that tax sanctions weaken the relationship between the implementation of a modern tax administration system and taxpayer compliance. This moderation belongs to the category of moderating predictors. The moderating predictor occurs when the implementation of a modern tax administration system has a significant effect on taxpayer compliance while the moderating effect has no significant effect.

This means that the implementation of a modern taxation system whose function is to provide facilities for taxpayers to report tax returns or pay taxes online can make it easier for taxpayers to fulfill their tax obligations, so that from the beginning of its launch until now, the use of tax services uses the tax system. significantly modern taxpayers have shown a high rate of tax compliance.

5. CONCLUSION

Based on the results of research and hypothesis testing that have been carried out, the following conclusions are obtained:

1. Understanding Tax Regulations has a significant positive effect on Taxpayer Compliance by having a path coefficient of 0.208 and a P-Values of 0.018 <0.05
2. Understanding Tax Accounting has a significant positive effect on Taxpayer Compliance by having a path coefficient of 0.624 and a P-Values value of 0.000 <0.05
3. The implementation of the Modern Tax Administration System has a significant positive effect on Taxpayer Compliance by having a positive path coefficient of 0.357 and a P-Values of 0.000 <0.05
4. Tax Sanctions have a significant negative effect on Taxpayer Compliance by having a path coefficient of -0.299 and a P-Values of 0.000 <0.05
5. Tax Sanctions moderate the relationship between Understanding of Tax Regulations and Taxpayer Compliance with a P-Value of 0.027 < 0.05
6. Tax Sanctions moderate the relationship between Tax Accounting Understanding and Taxpayer Compliance with a P-Values value of 0.018 < 0.05

7. Tax Sanctions do not moderate the relationship between the Implementation of the Modern Tax Administration System and Taxpayer Compliance with a P-Value of $0.845 > 0.05$

8. The R-Square value is 0.792, which means that the variable of Taxpayer Compliance can be explained/influenced by the variables Understanding Tax Regulations, Understanding Tax Accounting, and Implementation of Modern Tax Administration Systems, Tax Sanctions and their interactions are 79.2%, while 20.8% is explained / is influenced by other variables that are not found in this study.

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