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The Effect of Self Assessment System, Knowledge and Understanding of Taxation, and Machiavellian on Individual Taxpayer Compliance

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Abstract: Bali's tax revenue that has not been maximized. It is reinforced by the compliance ratio of individual taxpayers that does not reach the target. This is due to external factor such as the implementation of the Self Assessment System and internal factors such as the level of knowledge and understanding of taxation and the Machiavellian nature of the taxpayer. The purpose of this study is to determine the effect of the Self Assessment System, knowledge and understanding of taxation, and Machiavellian partially and simultaneously on taxpayer compliance. This research was conducted at KPP Pratama South Badung. The data analyzed are primary and secondary data. Primary data from questionnaires distributed to 99 individual taxpayers who are active during 2018–2021 and the results of interviews with Account Representatives. Secondary data obtained from data documentation. Determination of sample size using purposive sampling and the Slovin formula. Statistical testing to test the hypothesis using IBM SPSS Statistics version 26. Interpretation of the results of hypothesis testing using the coefficient of determination, t test, F test. The results showed that the Self Assessment System and knowledge and understanding of taxation had a positive and significant effect on individual taxpayer compliance. Meanwhile, Machiavellian has no effect and not significant on individual taxpayer compliance. Simultaneously, Self Assessment System, knowledge and understanding of taxation, and Machiavellian have a significant effect on individual taxpayer compliance.

Keywords: Self Assessment System, knowledge and understanding of taxation, Machiavellian, individual tax compliance

Introduction

Taxes have the highest contribution as revenue if it compare to other revenues, which is 77.2%. However, tax revenues in the Bali region, especially in the KPP Pratama Badung Selatan during the first semester of 2021, decreased by 39.6%. Not only a decrease in income, individual taxpayer compliance in reporting SPT-in 2021 is also still relatively low at 36.17%. The individual taxpayer compliance has not reached the national target of 80% and the target at KPP Pratama Badung Selatan is 100% yet. There are external and internal factors that affect individual taxpayers in implementing their tax compliance (Ermawati & Afifi, 2018). The external factor is the implementation of the Self Assessment System. Meanwhile, internal factors are knowledge and understanding of taxation and Machiavellian.

The attribution theory described in the book Native Theory of Action by Heider in Putri & Setiawan (2017) explains that attribution theory can be used in interpreting a factor to affect individual behavior in an event. Romadhon & Diamastuti (2020) and Ariyanto & Nuswantara (2020) say that there are external and internal factors that influence individual behavior. Ramdhani in Dwitia et al. (2020) explained that TPB is created from attitudes towards the behavior, subjective norms, and perceived behavioral control. Attitudes towards the behavior are beliefs about the consequences of actions taken. Subjective norm is an individual's response to the beliefs of the other when carrying out or not carrying out a behavior. Perceived behavioral control is an individual's view of the ease or difficulty in carrying out a behavior. Mariani et al. (2020) explained that compliance in tax responsibilities is being obedient in fulfilling tax obligations in line with actual conditions. Satyawati & Cahjono (2017) explained that taxpayer compliance is the implementation of every responsibility owned by the taxpayer in line with the applicable regulation. The compliance can be affected by external and internal factors. Self Assessment System is a tax system that gives belief to taxpayers in fulfilling and carrying out their obligations and rights in taxation independently (Nurlaela, 2018). Tax knowledge can be interpreted as an individual's expertise in knowing regulations

in the field of taxation, both in the form of the amount to be paid in accordance with applicable regulations and the taxes will give benefits to the life of the individual (Rahayu, 2017). Meanwhile, the understanding of taxpayers in taxation is a step taken by taxpayers in understanding every tax regulation applied in this country (Lovihan, 2014). Machiavellian is a process when the manipulator gets more rewards than the manipulator does not carry out fraud activities (Christie and Geis in Lasmaya & Fitriani (2017)). Machiavellian in taxpayers are taxpayers who manipulate the data they have by obtaining personal benefits regardless of the surrounding environment and the principle of honesty.

There are many researches on taxpayer compliance which is influenced by Self Assessment System, knowledge and understanding of taxation, and Machiavellian. However, this study focuses on the compliance of taxpayers who registered and active in KPP Pratama Badung Selatan during 2018-2021. In addition, this study also uses interview techniques to Account Representative to strengthen the calculation results obtained from the questionnaires that have been distributed. The purpose of this study is to determine the effect of the Self Assessment System, knowledge and understanding of taxation, and Machiavellian partially and simultaneously on taxpayer compliance.

Method

This research used a quantitative approach. This research was conducted KPP Pratama Badung Selatan for six months, from February until July 2022. The population of this research is all individual taxpayers registered at KPP Pratama Badung Selatan. Respondents who became the research sample were determined using a purposive sampling technique with the criteria are: 1) Taxpayers who registered themselves as individual taxpayers from 2018-2021, 2) Individual taxpayers who were active in 2018-2021. The sample was calculated using the Slovin Formula with a margin of error of 10% and resulted 99 taxpayers as the research sample. This research analyses the primary data obtained from the distribution of the questionnaire. The questionnaire used a Four-Likert Scale. Data is also obtained from interviews with taxpayers to identify problems and Account Representatives to strengthen the analyzed results. To strengthen, this research also uses secondary data in the form of documents obtained from the KPP Pratama Badung Selatan. The variables used in this research are Self Assessment System, knowledge and understanding of taxation, Machiavellian, individual tax compliance. The analysis technique used is multiple linear regression which used with IBM SPSS Statistics Version 26 application. Interpretation of the results of hypothesis testing using the coefficient of determination, t test, F test.

Result and Discussion

4.1 Result

4.1.1 Multiple Linear Regression Analysis

To identify the strength of the effect of Self Assessment System, knowledge and understanding of taxation, and Machiavellian on individual taxpayer compliance, it can be shown from multiple linear analysis. The resulting multiple linear regression model is $Y = 6,093 + 0,496 X_1 + 0,316 X_2 - 0,086 X_3$

4.1.2 t-Test Result

Table 4.2.1
t-Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,093	1,610		3,785	0,000
Self Assessment System	0,496	0,090	0,471	5,537	0,000
Knowledge and Understanding of Taxation	0,316	0,101	0,264	3,138	0,002
Machiavellian	-0,086	0,057	-0,118	-1,493	0,139

Source: Output SPSS Version 26, 2022

Partial testing or called t-test is a test to realize the effect of an individual independent variable on the dependent variable. There is an effect and significant if the $t_{count} > t_{table}$ is 1.66105 and the t-test significance value is < 0.05 . Based on the t-Test table, it is known that Self Assessment System (X_1) and

Knowledge and Understanding of Taxation (X₂) have an effect and significant on individual taxpayer compliance so that hypotheses H₁ and H₂ can be accepted. Meanwhile, Machiavellian (X₃) has no effect and not-significant on individual taxpayer compliance, so hypothesis H₃ is rejected.

4.1.3 F-Test Result

Tabel 4.3.1
F-Test Result

		ANOVA				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	91,575	3	30,525	24,301	0,000 ^p
	Residual	119,334	95	1,256		
	Total	210,909	98			

Source: *Output SPSS Version 26, 2022*

The independent variable can affect the dependent variable simultaneous if it has an Fcount > Ftable value, is 2.70 and the significance value of the F test < 0.05. Based on the F-Test table, it is known that the Self Assessment System (X₁), Knowledge and Understanding of Taxation (X₂), and Machiavellian (X₃) have a simultaneous significant effect on individual taxpayer compliance, which means that the hypothesis H₄ can be accepted.

4.1.4 Test of the Coefficient of Determination (R²)

The coefficient of determination is used in determining the contribution of the independent variable on the dependent variable. If the value of R² is close to one, it indicates that the independent variable can provide all the necessary information or has a strong correlation.

Tabel 4.4.1
Coefficient of Determination (R²) Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,659 ^a	0,434	0,416	1,12078

Source: *Output SPSS Version 26, 2022*

Based on coefficient of determination test, the Adjusted R Square value is 0.416. This explains that the Self Assessment System, knowledge and understanding of taxation, and Machiavellian have 41.6% to influence individual taxpayer compliance. The remaining 58.4% is possible to be influenced by other variables that were not researched in this research.

4.2 Discussion

4.2.1 The Effect of Self Assessment System on Individual Taxpayer Compliance

In this research, Self Assessment System (X₁) has a positive and significant effect on individual taxpayer compliance (Y). This result showed that if the implementation of the Self Assessment System is very good, it can increase individual taxpayer compliance. The result of this research is supported by the result of interviews with Account Representatives who explain that the Self Assessment System must be implemented because it is in accordance with the regulations. This research is in line with research conducted by Lasmaya & Fitriani (2017) and supported by Satyawati & Cahjono (2017) which describe the Self Assessment System. Both studies have a positive and significant effect on taxpayer compliance. This research is also supported by TPB Theory with perceived behavioral control factors which explain about realizing a behaviour with the existing convenience. In addition, this research is strengthened by attribution theory which says that there are external factors such as Self Assessment System which affect individual taxpayer compliance.

4.2.2 The Effect of Knowledge and Understanding of Taxation on Individual Taxpayer Compliance

In this research, knowledge and understanding of taxation (X₂) has a positive and significant effect on individual taxpayer compliance (Y). Knowledge and understanding of taxation which knowing the essence of the applicable regulations, tax procedures, and tax benefits. By having knowledge and understanding of taxation, taxpayers have a responsibility to help the development of this country. The result of this research is supported by the result of interviews with Account Representatives who explain that the knowledge and understanding of taxation owned by individual taxpayers is qualify although not in detail. The knowledge and understanding possessed can be strong basis to implement tax compliance. This research is in line with research conducted by Fitria (2017) and supported by Indrawan & Binekas

(2018) which describe the knowledge and understanding of taxation. Both studies have a positive and significant effect on taxpayer compliance. This research is also supported by TPB Theory with perceived behavioral control factors which explain about the insights when implement the tax obligations. In addition, this research is strengthened by attribution theory which says that there are internal factors such as knowledge and understanding of taxation which upgrade the desire to learn and can increases individual taxpayer compliance.

4.2.3 The Effect of Machiavellian on Individual Taxpayer Compliance

In this research, Machiavellian (X_3) has no effect and not significant on individual taxpayer compliance (Y). Taxpayers who have or do not have a Machiavellian attitude will continue to implement their tax compliance to avoid losses if they are found to have manipulated. The result of this research is supported by the result of interviews with Account Representatives who explain Machiavellian's actions which proved to be very low if compared to taxpayer compliance. This research is in line with research conducted by Farhan et al. (2019) and supported by Dwitia et al. (2020) which describe the Machiavellian. Both studies have no effect and not significant on taxpayer compliance. This research is also supported by TPB Theory with attitudes towards the behaviour factors which explain about a person's beliefs about the consequences that will be accepted if they violate tax regulations.

4.2.4 The Effect of Self Assessment System, Knowledge and Understanding of Taxation, Machiavellian on Individual Taxpayer Compliance

In this research, Self Assessment System (X_1), knowledge and understanding of taxation (X_2), Machiavellian (X_3) have a simultaneous significant effect on individual taxpayer compliance (Y). This research is in line with research conducted by Aryanti & Andayani (2020) and supported by Styarini & Nugrahani (2020) which describe the those factors. Both studies have no effect and not significant on taxpayer compliance. This research is also supported by attribution theory which states that there are external and internal factors that can affect the attitude of taxpayers when implementing their tax compliance. External factors in the facilities that have provided by the government to increase individual taxpayer compliance. Internal factors are qualify knowledge and understanding of taxpayers and there is not motivation to manipulate data so it can increase individual taxpayer compliance. The strength of these external and internal factors simultaneously is 41.6%.

Conclusion

Based on the analysis and discussion, the research can be concluded that the Self Assessment System has an effect and significant on individual taxpayer compliance. The knowledge and understanding of taxation have an effect and significant on individual taxpayer compliance. The Machiavellian has no effect and not significant on individual taxpayer compliance. The Self Assessment System, knowledge and understanding of taxation, and Machiavellian have a simultaneous significant effect on individual taxpayer compliance.

There are the implications, such as theoretical implications and practical implications. The theoretical implication of this research is to strengthen the Theory of Planned Behavior (TPB) and attribution theory. Meanwhile, the practical implications are to 1) Politeknik Negeri Bali is contribute to give references for the development of further research; 2) Taxpayers is to provide insight in the field of taxation and motivation in carrying out tax obligations; 3) Directorate General of Taxes is that it can provide input and advice in formulating policies related to the tax system and paying attention to external and internal factors that can affect taxpayer compliance.

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