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The Effect Of Tax Understanding, Tax Regulation Changes, And The Role Of Tax Consultants On Taxpayer Compliance

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Abstract: To create a target for tax revenue in Indonesia, the government seeks to adjust tax policies to economic conditions which are expected to increase state revenue from taxes. This is certainly very useful for taxpayers in following the latest developments. One alternative is utilizing regulations that often occur is to use the services of a tax consultant who is expected to assist taxpayers in carrying out their tax obligations.

This study analyzes primary data from questionnaires distributed to 100 individual taxpayers registered at KPP Pratama Denpasar Barat. The sample selection technique used the purposive sampling method with statistical testing using the variant-based Structural Equation Modeling (SEM) method with the Partial Least Square (PLS) alternative using SmartPLS software.

The results of the study show that (1) understanding of taxation has a significant and significant effect on taxpayer compliance, (2) changes in tax regulations have a significant and significant impact on taxpayer compliance, (3) the role of tax consultants can weaken the influence of taxpayer understanding and (4) the role of tax consultants. tax consultants can strengthen the effect of changes in tax rules on taxpayer compliance.

Keywords: Tax Understanding, Tax Regulation Changes, Role of Tax Consultants, and Taxpayer Compliance

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Introduction

To improve the welfare of society, the role of taxes is needed. One of the largest state revenues comes from taxes (Ramadhanty & Zulaikha, 2020). Taxes have an important function in the central and regional governments in carrying out development obtained through tax revenues (Mardiasmo, 2018). This shows that taxes will continue to be important things related to the distribution carried out by the state itself (Solekhah & Supriyono, 2018). Indonesia has implemented a self-assessment system since 1984. This system is a belief to taxpayers in calculating and self-reporting the amount of tax owed to the registered KPP. There are various tax facilities to make it easier for taxpayers to pay and report their tax payable, such as e-Registration, e-Filling, and e-Billing (Sudiartana & Apriada, 2018). This is highly dependent on the heightened awareness of taxpayers towards their understanding of taxation (Suhendri, 2015) strengthened by research (Solekhah & Supriyono, 2018) which states that the understanding possessed by taxpayers will not affect the taxpayer's obedient actions. While research (As'ari, 2018) shows the understanding of taxpayers will affect the implementation or actions of taxpayers. The same thing is also obtained from research (Ramadhanty & Zulaikha, 2020).

To create a target for tax revenue in Indonesia, the government seeks to adjust taxation policies to the prevailing economic conditions in the hope of increasing state revenue in terms of taxes. This certainly makes it more difficult for taxpayers to keep up with the latest developments in tax regulations. When in a crisis situation due to economic conditions, the incentive of taxpayers to comply with tax obligations decreases (Agatha et al., 2021). However, in contrast to the amount of tax revenue in Denpasar City, especially in the West Denpasar area in 2021, it experienced an increase from the previous year, and the amount of tax revenue reached 81% compliance. This also occurs due to the good or bad quality of tax services which have a very large role in developments in the taxation sector (Tarigan et al., 2022). One alternative to taking advantage of frequent regulatory updates is to use the services of a tax consultant who is expected to assist taxpayers in

carrying out their tax obligations. The role of tax consultants can be a bridge between taxpayers and the Directorate General of Taxation in accommodating taxpayers' awareness to comply with tax obligations (Sugianto, 2017). This is also one of the factors that compare the increasing level of compliance of corporate taxpayers due to the tendency to use the services of a tax consultant or have employees who specialize in dealing with tax issues, in contrast to taxpayers who tend to prefer to calculate their tax payable due to expensive tax consultant fee constraint (Putri & Setiawan, 2017).

Based on the phenomena that occur as well as the contradictions and inconsistencies in previous research, this research is still interesting to do. Researchers want to conduct a recent study to examine the influence of several factors that cause taxpayer compliance, but with a different object of this research. the research title is "The Effect of Tax Understanding, Tax Regulation Changes, and the Role of Tax Consultants on Taxpayer Compliance" to prove the effect of understanding taxation and changes in tax regulations on the compliance of individual taxpayers registered using the services of a tax consultant at KPP Pratama Denpasar Barat in 2021 by using the role of a tax consultant as a moderation effect.

Method

This research was conducted at the Tax Service Office (KPP) Pratama West Denpasar, which is located at Jalan Raya Puputan No. 13, Dangin Puri Klod, Denpasar City, which was conducted from February 2022 to July 2022. This study is a quantitative study with a primary data collection method using questionnaires distributed to 100 individual taxpayer respondents who are effectively registered at KPP Pratama Denpasar Barat by google forms. The questionnaire measurement scale uses a four-digit Likert scale which is considered better but can make it difficult for respondents to be neutral in determining answers to each instrument that has been tested for validity and reliability (Cahyani & Noviri, 2019).

Table 1. Research Variables and Indicators

Variable	Indicators
Understanding of Taxation (X ₁)	1. Understanding of tax obligations
	2. Understand the tax function
	3. Understanding lateness penalties
	4. Understand the submission of Tax Return
Tax Regulation Changes (X ₂)	1. Changes in tax rules
	2. Tax rates applied in Indonesia
Taxpayer Compliance (Y)	1. Registration Compliance
	2. Compliance reporting Tax Return
	3. Compliance in paying taxes owed
the Role of Tax Consultants (Z)	1. Providing consultation
	2. The affordability of service rates with the company's economic conditions
	3. Aspects of tax regulations

The population in this study was 98,395 taxpayers with the sampling method using the slovin formula. The sampling technique uses the Purposive Sampling technique by determining the sample on certain criteria and considerations, namely individual taxpayers who use the services of a tax consultant registered at KPP Pratama Denpasar Barat in 2021. Furthermore, the data is processed using statistical testing with the Structural Equation Modeling method (SEM) based on the variant with Partial Least Square (PLS) alternative using SmartPLS software.

Result and Discussion

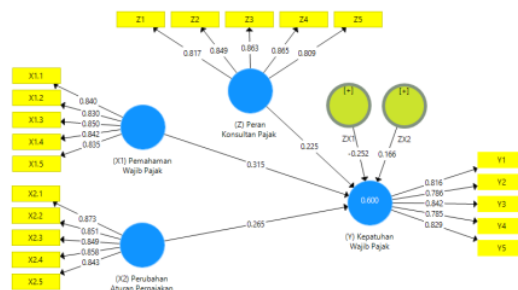
Model testing with the SEM-PLS approach is carried out in two stages, namely the measurement model or the outer model to test the validity and reliability of the model and the structural model or the so-called inner model that will be used to test the hypothesis of the research.

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Evaluation of the Measurement Model (Outer Model)

1. Convergent Validity

The value of convergent validity can be tested by looking at the results of the loading factor value which is said to increase if the components or indicators correlate more than 0.70 with the construct you want to measure. (Ghozali & Latan, 2015).



Source: Primary data processed, 2022

Figure 1. Loading Factor Diagram After Testing

The loading factor diagram in this study can be seen in Figure 1 which shows that the out-er loading value of each element is more than 0.70 correlated with the construct to be measured so that it can be concluded that the calculation results have met the convergent validity test.

2. Discriminant Validity

Discriminant Validity is a cross loading factor value that is useful for finding out whether the construct has an adequate discriminant, namely by comparing the loading value on the intended construct (latent variable) which must be greater than the loading value with other constructs, which is seen from the Average Variance value. Expected Extracted (AVE) > 0.5 (Ghozali & Latan, 2015). The results of the Average Variance Extracted (AVE) test in this study can be seen in table 2 showing that each indicator value produces a value above 0.50. The Average Variance Extracted (AVE) value meets the requirements and is declared valid.

Table 2. Average Variance Extracted (AVE)

	AVE	AVE Terms	Status
X1	0.705	>0,500	Valid
X2	0.731	>0,500	Valid
Y	0.659	>0,500	Valid
Z	0.707	>0,500	Valid
Z.X1	1.000	>0,500	Valid
Z.X2	1.000	>0,500	Valid

Source: Primary data processed, 2022

3. Reliability Test

This test is to determine the accuracy of the instrument in measuring constructs in two ways, namely Cronbach's Alpha and Composite Reliability. If it has a Cronbach's Alpha value above 0.60 and Composite Reliability above 0.70 then the instrument used is said to have increased reliability. (Ghozali & Latan, 2015). In this study, based on Table 3 shows that all variables produce values above 0.70, which means that all variables have good and reliable reliability.

Table 3. Composite Reliability dan Cronbach's Alpha

	Composite Reliability	Cronbach's Alpha	Proper Nouns Status
X1	0.923	0.895	Reliable
X2	0.931	0.908	Reliable
Y	0.906	0.871	Reliable
Z	0.923	0.897	Reliable
Z.X1	1.000	1.000	Reliable
Z.X2	1.000	1.000	Reliable

Source: Primary data processed, 2022

Structural Model Evaluation (Inner Model)

1. R-Square Test

In assessing the structural model (inner model), the value of the r-square for all endogenous research variables is first measured. The measurement is indicated by the value of the coefficient of determination r-square (R^2) in the range of values of 1 and zero. The closer to 1 this value is, the greater the effect. If the R-square value is greater than 0.75, it is categorized as strong, 0.50-0.75 (moderate), and 0.25-0.50 (weak) (Ghozali & Latan, 2015). The results of this study are shown in Table 4 that the R^2 value of the taxpayer compliance variable (Y) of 0.600 shows the understanding of the taxpayer (X1), the change in taxation rules (X2), and the moderating role of the Tax Consultant (Z) has a moderate effect because the R-value Square is in the interval 0.50-0.75 which is categorized as moderate.

Table 4. R-Square Score

	R Square	Adjusted R Square
Y	0.600	0.578

Source: Primary data processed, 2022

2. Goodness of Fit (GoF) Test

The Goodness of Fit test is used to assess the accuracy of the model being tested whether it is good (fit) or bad. The GoF score criteria can be categorized if the value obtained >0.365 is classified as large, the GoF value of 0.25 is moderate/moderate, and the GoF value <0.25 is low (Ghozali & Latan, 2015).

Table 5. Goodness of Fit Test Result

	R Square	AVE
X1		0.705
X2		0.731
Y	0.600	0.659
Z		0.707
Z.X1		1.000
Z.X2		1.000
	0.600	0.800

Source: Primary data processed, 2022

The results of the calculation of the GoF value based on Table 5 are as follows:

$$\text{GoF} = \sqrt{\text{Average of AVE} \times R^2}$$

$\text{GoF} = \sqrt{(0,800 \times 0,600)} = 0,692$, which means that the GoF value in this research is categorized as large so that the model used in this study has a strong model fit or fit with the object under study.

Hypothesis Test Results

1. Direct Effect Test

Hypothesis testing in research is continued by applying the bootstrapping method which applies all original samples to see significant values and several other criteria will appear such as t-statistics and probability values that are used to test the hypothesis. The significant level used is 5% with a t-statistic value > 1.96 which means the hypothesis is accepted, whereas if the t-statistic < 1.96 means the hypothesis is rejected (Ghozali & Latan, 2015).

Table 6. Path Coefficient (Bootstrapping)

	original sample (O)	T Statistik (O/STDEV)	P Values
X ₁ -> Y	0.315	3.305	0.001
X ₂ -> Y	0.265	2.678	0.008
Z -> Y	0.225	2.383	0.018
ZX ₁ -> Y	-0.252	3.236	0.001
ZX ₂ -> Y	0.166	2.026	0.043

Source: Primary data processed, 2022

a. The effect of understanding taxation (X₁) on taxpayer compliance (Y)

Testing the first hypothesis based on Table 6 shows that the understanding of taxpayers on taxpayer compliance produces a coefficient value of 0.315 which means that there is a positive influence between X₁ and Y. Meanwhile, the t-statistic value is 3.305 or > 1.96 and the p-value is 0.001 < 0.050. it can be indicated that hypothesis 1 (H₁) is accepted and has a significant effect. The results of data testing indicate that the higher the level of understanding of the taxpayer, it can be said that compliance will increase. By looking at the results of the highest mean value of 3.150 on the X_{1.3} indicator "As an individual taxpayer, I know the rights and obligations of taxation" which means that the understanding of taxation owned by individual taxpayers registered at KPP Pratama Denpasar Barat is good because it can foster a sense of responsibility as a taxpayer amid conditions economy is currently said to be in decline.

b. The effect of tax regulation changes (X₂) on taxpayer compliance (Y)

Testing the second hypothesis shows that the effect of changes in tax rules that produces a coefficient of 0.265 which means that there is a positive influence between changes in tax rules on taxpayer compliance. Meanwhile, for the t-statistic value of 2.678 or > 1.96 and p-value of 0.008 < 0.050, it can be indicated that hypothesis 2 (H₂) is accepted and has a significant effect. The results of data testing indicate that changes in tax rules can improve taxpayer compliance. This is indicated by the highest mean value in the X_{2.1} indicator "As a taxpayer, I can take advantage of the latest regulations provided by the government" by seeing the majority of respondents work as non-employees which means that policy changes are more directed at supporting MSME actors, with the change in the final income tax rate of 0.5% as stated in PP No. 23 of 2018. This is believed to be the right policy to maintain economic stability during the pandemic which brings positive things, especially to the KPP Pratama Denpasar Barat.

2. Indirect Effect Testing (Modation)

a. The role of tax consultants (Z) moderates the effect of tax understanding (X₁) on taxpayer compliance (Y)

Testing the third hypothesis produces a coefficient value of -0.252 which is due to a decrease in the value of the direct influence coefficient 1 (X₁ to Y) of 0.315 to the value of the moderating effect coefficient 2 (Z to Y) which shows a coefficient value of 0.225 affecting the moderating results 3 (Z .X₁) to Y becomes negative as seen from the coefficient value of -0.252. Meanwhile, the t-statistic value is 3.236 or > 1.96 and the p-value is 0.001 < 0.050 which can be indicated that the hypothesis is accepted and has a significant effect with a moderating effect that weakens the effect of tax understanding on taxpayer compliance. This can be seen from the results of the lowest mean value of 3.090 on the

X1.5 indicator "As an individual taxpayer, I understand about filling and reporting SPT" which means that the role of tax consultants in providing tax understanding to users of tax consultant services is considered low so that it makes Taxpayers even feel confused by the presence of tax consultants and have an impact on taxpayers' non-compliance in submitting tax return independently. So, it is necessary to have a tax consultant function that can educate taxpayers regarding the understanding of taxation so that they tend not to make taxpayers dependent.

- b. The role of tax consultants (Z) on tax regulation changes (X2) on taxpayer compliance (Y)
- Testing the fourth hypothesis produces a coefficient value of 0.166 which is due to an increase in the coefficient value of directly involved 1 (X2 against Y) of 0.265 to the value of the moderating effect coefficient β_2 (Z against Y) which shows a coefficient value of 0.225 which can affect the results of moderation 3 (Z.X2) against Y becomes positive seen from the coefficient value of 0.166. Meanwhile, the t-statistic value is 2.026 or >1.96 and the p-value is $0.043 < 0.050$ which can be indicated that the hypothesis is accepted and has a significant effect with a moderating effect that strengthens the effect of changes in tax rules on taxpayer compliance which can be seen from the results of the value. The highest mean is 3,570 on the Z1 indicator "As a taxpayer, I am assisted in increasing tax knowledge regarding the latest changes in tax rules" which means that the role of tax consultants can make a positive contribution to policies issued by the government by the goal of creating public welfare amid economic conditions that weakened.

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Conclusion

In the analysis and testing carried out as a whole, it can be concluded that the better the understanding of the taxpayer, the more obedient in fulfilling his tax obligations, it is also related to changes in tax rules that occur due to economic conditions resulting in a positive influence on compliance. taxpayers who will encourage taxpayers to fulfill their tax obligations by the prevailing economic conditions. However, the role of tax consultants in providing an understanding of taxation has the nature of weakening the relationship to taxpayer compliance which tends to confuse taxpayers in fulfilling their tax obligations independently. On the other hand, the presence of a tax consultant amid the latest regulatory policies following current economic conditions has a positive contribution in terms of increasing the fulfillment of tax obligations. This research is a description of the actual conditions that occur in the field which is expected to assist the tax authorities in increasing the compliance of individual taxpayers with the role of a tax consultant which is expected to be a bridge in accommodating taxpayers' awareness to increase tax revenue for the welfare of society.

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