

Understanding the Internet as a Moderation of E-Filling System Implementation to Taxpayer Compliance

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Abstract

This study empirically examines the Effect of E-Filling on Taxpayer Compliance and Understanding the Internet Moderating the Effect of E-Filling on Taxpayer Compliance. This research is a quantitative study that uses primary data from questionnaires to collect data. This study's population is Individual Taxpayers registered as E-Filling Taxpayers at KPP South Makassar, with as many as 29,372 taxpayers. The sampling technique used in this study was random sampling. The number of samples used was as many as 100 respondents obtained from the results of the sloven formula. The data in this study will be tested with several stages of testing, including descriptive statistical tests, research instrument tests consisting of (validity test, reliability test) classical assumption test consisting of (normality test, heteroskedasticity test, multicollinearity test) and testing of all hypotheses through Moderated Regression Analysis (MRA) analysis, partial test (t-test) and determination coefficient test with the help of SPSS software version 25. The results of this study show that E-Filling has a positive and significant effect on Taxpayer Compliance, and Internet Understanding can moderate the influence of E-Filling on Taxpayer Compliance.

Keywords: E-Filling, Internet Understanding, Taxpayer Compliance

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Introduction

Taxes are people's legal obligations to the public treasury, which can be imposed for not receiving reciprocal services (counterions) and used to fund general expenses (Official, 2013). Taxes are also the most fundamental source of government revenue and have the highest priority because they can assist with the country's growth. Therefore, all citizens must pay taxes to achieve a prosperous state of development (Albay, 2020). Taxes comprise the majority of state revenues and governmental fund spending. Consequently, taxpayer

compliance is required to satisfy their tax responsibilities (Trifani, 2018). Taxpayer compliance is the voluntary execution of tax responsibilities by taxpayers in order to contribute to the expected economic growth. The e-filing technology and taxpayer comprehension of tax regulations impact taxpayer compliance (Gunanto & Usman, 2016).

The E-Filing system is an evolution of the e-SPT system. E-SPT is taxpayers' electronic filing of tax returns utilizing the e-SPT program. E-SPT is an application for filling out tax returns offline since taxpayers must first input their data in the application, then bring the softcopy to KPP to be uploaded into the DGT administration system. In contrast, e-filing is a real-time method for distributing e-SPT over the Internet. The Internet is a medium that supports the e-filing system, whereas a thorough understanding of the Internet is required to use the e-filing system. A thorough comprehension of the Internet boosts a taxpayer's inclination to use e-filing (Hardika et al., 2022; Nugraha et al., 2020). The Internet is chosen to support tax administration because with the Internet, the process of submitting tax returns will be faster, safer, and more streamlined, and it will be possible to do so from anywhere within 24 hours, with the hope that taxpayers will be more obedient in paying their taxes with these conveniences (Meliani, 2021).

According to research findings (Gunanto & Usman, 2016; Hartanti & Husein, 2018; Lado & Budiantara, 2018; Nurhidayah, 2015; Rani, 2016), e-filing affects taxpayer compliance. Darmawan, (2018) research findings suggest that e-filing has a beneficial impact but does not significantly affect taxpayer compliance. Understanding taxation was another aspect investigated for its effect on taxpayer compliance in this study about application e-filing. Understanding is the consequence of the mental effort (reasoning) that eradicates ignorance and dispels uncertainty regarding a subject. According to research (Hartanti & Husein, 2018; Mustofa, 2016), taxation knowledge influences taxpayer compliance. In contrast, a study by Julianto (2017) showed that comprehending taxation had little effect on taxpayer compliance.

This study also examined the impact of moderating variables on the implementation of the e-filing system and taxpayer compliance. The comprehension of the Internet is the moderating variable in this study. The study's findings (Lado & Budiantara, 2018) indicate that Internet literacy moderates the relationship between e-filing and taxpayer compliance. In contrast, the study's findings (Gunanto & Usman, 2016) indicate that internet comprehension cannot regulate the relationship between e-filing and taxpayer compliance. Based on the previous research review findings, it was determined that a research gap existed in the form of inconsistent study outcomes. Taxpayer compliance is only sometimes decided by the installation of the e-filing system and the understanding of taxation, nor is the comprehension of the Internet always capable of mitigating the effect of the deployment of the e-filing system on taxpayer compliance. Consequently, researchers are encouraged to re-evaluate the impact of the deployment of the e-filing system and comprehension of taxation on taxpayer compliance using KPP Pratama Makassar as the research location.

Ajzen developed this theory of planned behavior (TPB) in 1988. Ajzen added a construct that still needs to be added to TRA. This construct is called perceptual behavior control. This construct was added to the SDGs to control individual behavior limited by his shortcomings and the limitations of the lack of resources used to carry out his behavior (Putri, 2019). Nurchamid (2018) explained that the theory of planned behavior further

develops the theory of reasoned action (TRA). While the emergence of an intention to behave is determined by three factors: a. Behavioral beliefs are an individual's belief in the outcome of behavior and an evaluation of that result. b. Normative beliefs are beliefs about the normative expectations of others and the motivation to meet those expectations. c. Control beliefs are beliefs about the existence of things that support or hinder the behavior from being displayed and their perception of how vital things support or hinder their behavior (perceived power).

The attribution theory was first discovered by Heider in 1958 and then developed by Weiner in 1974. Attribution theory assumes that people try to determine why people do what they do. That is, attributes cause behavior. Therefore, one seeks to understand why the other person is doing something that may be one or more attributes causing that behavior (Cahyono & Trinawati, 2021). Weiner describes a three-stage process underlying an attribution, namely: a. People have to see or observe behavior; b. Then one must believe that the behavior is not done; and c. Then one must determine whether they believe that others are forced to perform the behavior or not (Kienata, 2019).

Theory of Social Learning. Bandura introduced the theory of social learning in 1986. This theory emphasizes the cognitive component of the mind, understanding, and evaluation. Therefore, social, and cognitive factors and perpetrator factors play an essential role in learning. Cognitive factors include expectations/acceptance to achieve success, while social factors include observation (Pramesti & Mujiyati, 2018). This theory is an extension of Skinner's theory of operant conditioning, which is a theory that supposes behavior as a function of its consequences. Bandura said that the process in social learning includes: a. Attentional process (attentional), i.e., people will only learn from a person or model if they have known and paid attention to the person or model. b. Retention is remembering a model's actions after the model is no longer readily available. c. The Process of Motor Reproduction is the process of turning observations into deeds. d. The reinforcement process is the process by which individuals are provided excitatory (Oktaviani, 2018).

In the general dictionary of Indonesian, obedience means submission or obedience to a doctrine or rule. Ismail and Amalo (2018), taxpayer compliance is to enter and report on time the necessary information, correctly fill in the amount of tax owed, and pay taxes on time without coercive measures. There are two types of tax compliance: a. Formal compliance is a state where the taxpayer fulfills obligations formally per the provisions in the Tax Legislation. For example, having an NPWP for those who earn and are not late in reporting period or annual tax returns before the deadline. b. Material compliance is a state of taxpayer substantively / essentially fulfilling all material provisions of taxation, according to the Tax Act's content and soul; material compliance may also include formal compliance. For example, taxpayers who have filled out the tax return correctly according to the actual conditions.

The conditions of becoming a taxpayer are compliant. Regulation of the Minister of Finance of the Republic of Indonesia NUMBER 192 / PMK.03 / 2007 explained the requirements to become a Compliant Taxpayer (Nugraha et al., 2020), namely: a. On-time in submitting an Annual Notification Letter in the last 3 (three) years (previously only two years); b. Submission of late period tax returns in the last year for the Tax Period of

January to November is at most 3 (three) tax periods for each type of tax and not successively; c. As referred to in letter b, the late period tax return has been submitted within the deadline for submitting the SPT for the next tax period; d. Has no tax arrears for all types of taxes unless it has obtained permission to pay or delay tax payments, covering the circumstances on December 31 prior to its designation as a Compliant Taxpayer and excluding tax debts that have not passed the deadline for repayment. e. never been sentenced for committing a criminal act in the field of taxation based on a court decision that has had permanent legal force within the last 5 (five) years (previously ten years). Non-compliance of individual taxpayers is non-compliance caused by individuals who fall into the category of taxpayers in carrying out their tax obligations (Agustiantono & Prastiwi, 2012). Meanwhile, the tax compliance referred to in this study is formal compliance.

Etymologically, e-filing consists of two words: e for electronic and filing. Electronic means using a computerized system filing means filling out forms. So e-filing is a computerized system that helps fill in or submit annual tax returns (Meliani, 2021; Zaidi et al., 2017). According to the Regulation of the Director General of Taxes Number PER-1 / PJ / 2014 concerning Procedures for Submitting Annual Notification Letters for Individual Taxpayers who use Form the 1770S or 1770SS by e-filing through the website of the Directorate General of Taxes article 1 paragraph. E-Filing is a way of submitting tax returns or Notices of Annual Tax Return Extension electronically, which is carried out online in real-time through the Directorate General of Taxes website with the address www.pajak.go.id or Application Service Provider (ASP) that the Directorate General of Taxes appointed. From this understanding, e-filing is a form of modernization of tax administration carried out by the Directorate General of Taxes, which functions to deliver tax returns that can be done online and in real-time.

Benefits and purposes of E-Filing. Every innovation or service update carried out by the Directorate General of Taxes must have specific benefits and goals. Some benefits of using e-filing facilities reported from www.online-pajak.com are: a. Accuracy and Avoiding Common Mistakes. The probability of work errors using electronic media can decrease by up to one percent. This is because, generally, e-Filing applications provide a double-checking feature. Namely, if something goes wrong, taxpayers will receive an error message and cannot save and send the report until it is corrected. b. Save Paper, Money, and Time. Taxpayers who use the e-Filing facility have been environmentally friendly by saving paper. This can positively affect personal and company names; moreover, it can reduce office costs by approximately 20-25%. 1) Meanwhile, in www.pajak.go.id it is stated that there are three advantages if you use the e-filing facility through the DGT website, namely: The data submitted by taxpayers is always complete because there is validation of filing tax returns, and the submission of tax returns can be done quickly, safely, and at any time, the submission of tax returns is cheaper because there is no charge at the time of reporting the tax return, and there is no need to come to the KPP for the submission of tax returns; 2) Ease of filling out the tax return because it is not charged at the time of reporting the tax return, and there is no need to come to the KPP for the submission of the tax return; 2) Ease of filling out the tax return because filling in the tax return in the Form of a wizard, miscalculations can be eliminated because the calculation is

carried out precisely because it uses a computer system; 3) Environmentally friendly by reducing the use of paper, when the data is needed the file is already stored in the e-filing system and the DGT has a master file when the tax return has been submitted. For example, complementary documents (photocopies of Form 1721 A1/ A2 or proof of income tax deduction, SSP 3rd Sheet of Income Tax Article 29, Special Power of Attorney, calculation of income tax payable for wp marriage splitting assets and having your NPWP, photocopy of Proof of Zakat Payment) do not need to be sent again unless requested by KPP through an Account Representative. The purpose of providing this e-filing facility is to provide alternative service options to taxpayers in terms of submitting their tax returns in addition to the manual methods that have been done previously, namely by utilizing technology through the Internet, which as a whole tends to be more accurate and with a faster process so that it is more effective and efficient (Purba et al., 2020; Zakari et al., 2019).

The e-filing system is used to fill and submit taxpayer tax returns electronically. To be able to use the system, taxpayers must understand the Internet. Understanding the Internet can help taxpayers fill out and submit tax returns to increase tax compliance in reporting tax returns. When taxpayers understand the Internet, they can use the Internet to find broad information about the e-filing system and applicable tax regulations so that it can change their thinking patterns when taxpayers understand the Internet, it can help them in operating the e-filing system properly and correctly so that this can increase taxpayer compliance (Anwar & Simanjutak, 2021).

Effect of E-filling System Implementation on Taxpayer Compliance. Taxes are the primary source of state revenue managed by the Directorate General of Taxes. Maximizing the source of state revenue requires taxpayers who comply with carrying out their obligations, namely paying their taxes to the state. Therefore, the Directorate General of Taxes always strives to optimize its services so taxpayers are not reluctant to carry out their obligations. One way to optimize these services is to update or improve the tax administration system, commonly known as the modern tax administration system, which is carried out through tax administration reform and is expected to provide convenience and comfort in its services to taxpayers to fulfill their tax obligations. E-filling is part of tax administration reform, which aims to prepare and submit tax return reports to the Directorate General of Taxes. With the application of the e-filling system, it is hoped that it can provide comfort and satisfaction to taxpayers to increase taxpayer compliance. However, research results (Gunanto & Usman, 2016; Hartanti & Husein, 2018) found that the application of e-filling affects taxpayer compliance. This e-Filling system is an online tax reporting system and is expected to facilitate taxpayers in reporting tax returns, as well as by looking at previous studies.

H₁: The implementation of the e-filling system has a positive and significant effect on taxpayer compliance.

E-filing is a facility for electronically submitting Taxpayer Notification Letters to the Directorate General of Taxes. Utilizing the internet communication network, it intends to provide comfort and convenience for taxpayers sending Notification Letters. To use the system, taxpayers must have a working knowledge of the Internet, specifically how to

operate the Internet. The introduction of the system does not influence the convenience and simplicity of submitting tax returns to the tax office, which is anticipated to boost taxpayer compliance. The study's findings (Lado & Budiantara, 2018) indicate that Internet literacy moderates the relationship between e-filing and taxpayer compliance.

H₂: Understanding the Internet can moderate the effect of implementing an e-filing system on taxpayer compliance.

Research Design and Method

This type of research is quantitative research. This study's population is Individual Taxpayers registered as e-Filing Taxpayers at KPP South Makassar, with as many as 29,372 taxpayers. The sampling technique used in this study was random sampling. According to (Sugiyono, 2013), random sampling is a sampling technique based on chance; that is, anyone who coincidentally meets a researcher can be used as a sample if the person who is coincidentally encountered is suitable as a data source. Nature determined the number of samples in this study using the Slovin formula. From the formula, the number of samples to be studied is as many as 100 people. This study used primary data collected by distributing questionnaires to respondents filled with several questions with five answer options that would be weighted scores such as answers (Strongly Agree=5, Agree=4, Disagree=3, Disagree=2, Strongly Disagree=1). The data that has been collected will be analyzed through four stages of testing. The first stage is to conduct a descriptive statistical test. The second stage is the test of research instruments (validity test, reliability test). The third stage is a classical assumption test (normality test, multicollinearity test, heteroskedasticity test). The fourth stage is to test all hypotheses proposed in this study. It will be proven through Moderated Regression Analysis (MRA) analysis, partial test (t-test), and coefficient of determination test.

Table 1. Operationalization of Variables and Measurements

Variable	Code	Indicators	Source
E-Filling (X)	X1.1	SPT reporting speed	(Gunanto & Usman, 2016; Rani, 2016; Tambun & Kopong, 2017)
	X1.2	Save more	
	X1.3	Faster calculations	
	X1.4	Ease of filling out tax returns	
	X1.5	Completeness of data on filling in the tax return	
	X1.6	More environmentally friendly	
Understanding the Internet (Z)	Z1.1	Easily obtain information about annual tax returns	(Gunanto & Usman, 2016; Lado & Budiantara, 2018)
	Z1.2	Increase knowledge about annual tax returns	
	Z1.3	Speed of accessing annual tax returns	
Taxpayer Compliance (Y)	Y1.1	In general, it can be said that taxpayers understand the Tax Law	(Gunanto & Usman, 2016; Hartanti & Husein, 2018; Rani, 2016)
	Y1.2	Taxpayers always fill in the tax formulate correctly	
	Y1.3	The taxpayer always calculates the tax with the correct amount	

	Y1.4	Taxpayers always pay taxes on time	
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Results and Discussion

Statistical Result

This research was conducted at KPP Pratama Makassar Selatan by distributing questionnaires at au KPP Pratama Makassar Selatan, which became a research sample. The questionnaires distributed were 100 copies, and the returned questionnaires were 100 copies. This study included two respondents' characteristics: age and gender.

Table 2. Demographic Data

Variable	Measurement	n	%
Gender	Man	76	76
	Woman	24	24
Age	< 25 years old	15	15
	26–35 years	59	59
	36 – 55 years old	26	26
	>55 years	0	0

Based on table 2, it is known that of the total respondents totaling 100 people, 15 people (15%) of them were <25 years old, and 59 people (59%) were aged 26 – 35 years. The remaining 26 people (26%) were respondents with characteristics aged 36 - 55 years. Respondents with an age of >55 years 0. Based on gender, it is known that most respondents are male, as many as 76 people (76%). The remaining 24 people (24%) were women.

The second stage is the test of research data instruments. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (valid). To find out the validity of the question of each variable, the r-count was compared to the r-table. R-table can be calculated with $df = N - 2$. The number of respondents in this study was 100, so $df = 100 - 2 = 98$, then $r\text{-table} = 0.1966$. If $r\text{-count} > r\text{-table}$, then the statement is said to be valid.

Table 3. Validity and Reliability Test Results

Variable	Items	r count	r table	Cronbach' Alpha	Information
E-Filling	X1.1	0,746	0,1966	0.877	Valid and reliable
	X1.2	0,805	0,1966		Valid and reliable
	X1.3	0,681	0,1966		Valid and reliable
	X1.4	0,786	0,1966		Valid and reliable
	X1.5	0,805	0,1966		Valid and reliable
	X1.6	0,646	0,1966		Valid and reliable
	X1.7	0,464	0,1966		Valid and reliable
Understanding the Internet	Z1.1	0,715	0,1966	0.792	Valid and reliable
	Z1.2	0,757	0,1966		Valid and reliable
	Z1.3	0,753	0,1966		Valid and reliable
	Z1.4	0,740	0,1966		Valid and reliable
	Z1.5	0,759	0,1966		Valid and reliable
Compliance Taxpayer	Y1.1	0,828	0,1966	0.799	Valid and reliable
	Y1.2	0,817	0,1966		Valid and reliable

	Y1.3	0,714	0,1966		Valid and reliable
	Y1.4	0,863	0,1966		Valid and reliable

Table 3 shows that the validity test for the variables E-Filling, Internet Understanding, and Taxpayer Compliance shows that all statement items are valid and can be used as research measuring instruments. The value of the Corrected Item evidence this – Total > 0.1966. Meanwhile, the reliability testing results show that all variables used as instruments in the study are reliable and can be used as a data collection tool. So based on the results of the reliability test above, the instrument has a high level of reliability; this is proven by the value of the coefficient $\alpha > 0.601$, and the measuring results that will be obtained can be trusted.

The third stage is a classical assumption test consisting of a normality test. A normality test is performed to see whether the bound variables and the free variables have a normal distribution in the regression model. A reliable method is to look at the normal probability of the plot. Based on the normal probability plot chart in figure 1, the points spread out around the diagonal line, and the spread follows the diagonal line, so it can be said that the distribution pattern is normal. Looking at the two graphs above, the regression model in this study can be used because it meets the assumption of normality.

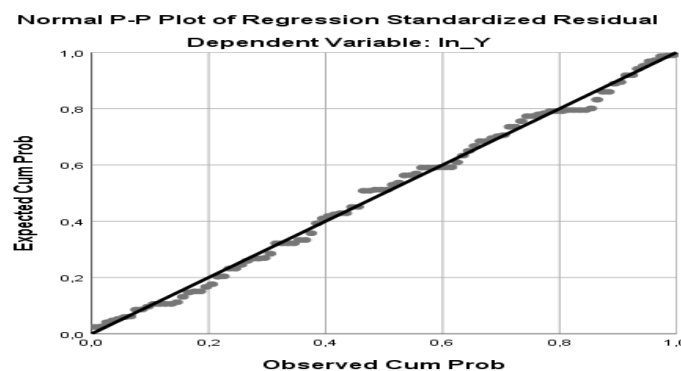


Figure 1. Normal Probability Plot

Source: Data processed by SPSS, 2022

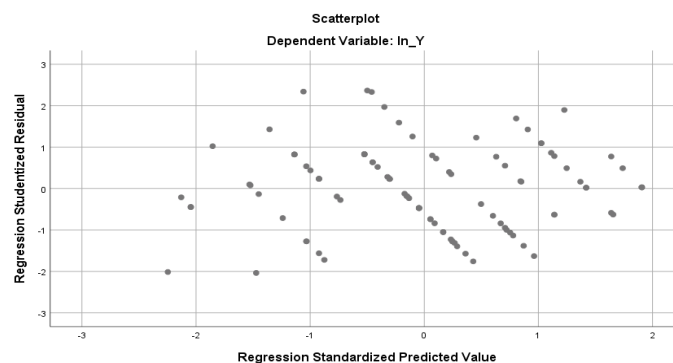


Figure 2. Scatterplot Diagram

Source: Data processed by SPSS, 2022

Based on the diagram in figure 2, the data is scattered randomly and does not form a specific pattern; this shows no heteroskedasticity. Thus, it can be concluded that the occurrence of differences in variance from residual from one observation to another.

Furthermore, the multicollinearity test aims to test the existence of a correlation between independent variables in the regression model. In a good regression model, there should be no done,ation between variables. To test the presence or absence of multicollinearity in the regression model can be seen from the tolerance value and its opponent, namely by looking at the variance inflation factor (VIF). The commonly used cut-off value is the tolerance value of 0.01. One way to test for multicollinearity can be seen from the Variance Inflation Factor (VIF). If the VIF value > 10, then multicollinearity occurs.

Table 5. Multicholnearity Test Results

Variable	VIF	Information
X	9.188	No Multicholnearity
Z	9.188	No Multicholnearity
Moderation	8.232	No Multicholnearity

Based on table 5, it can be concluded that the regression model for independent variables submitted by the researcher for study is free of multicholnearity. This can be proven by looking at the table above which shows the VIF value of each independent variable < 10 and can be used to determine its effect on taxpayer compliance.

Table 6. Moderate Regression Analysis (MRA)

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,879	,152		-5,783	,000
	ln_X	,397	,131	,332	3,031	,002
	ln_Z	,331	,130	,288	2,546	,009
	ln_Moderation	,223	,071	,349	3,141	,001

From the results of the analysis with the help of SPSS 25.0 in table 6, the regression equation can be written as follows:

$$Y = -0.879 + 0.397X + 0.331Z + 0.223XZ$$

In the Moderate Regression Analysis (MRA) equation, it can be explained that the Constant (α) of -0.879 means that if there is no change in the free variable, then the taxpayer's compliance is -0.879. The value of the regression coefficient for the E-Filling variable is 0.397. In this study, it can be stated that E-Filling (X) positively affects taxpayer compliance (Y); this shows that when E-Filling increases by one unit, taxpayer compliance will increase by 0.397. Meanwhile, the regression coefficient for the Internet Understanding variable is 0.331. In this study, it can be stated that Internet Understanding (Z) positively affects taxpayer compliance (Y); this shows that when Internet Understanding increases by one unit, taxpayer compliance will increase by 0.331. As well as the regression coefficient for the Moderation variable is 0.223. In this study, it can be stated that E-Filling (X) moderated Understanding of the Internet (Z) has a positive effect on taxpayer compliance (Y); this shows that when E-Filling has moderated The understanding of the Internet increases by one unit, then taxpayer compliance will increase by 0.223.

Furthermore, a partial test (t-test) is used to determine whether the independent variable significantly affects the dependent variable. The test was carried out with a significance level of 0.05. Table 6 shows the degree of significance of the free variable to the bound variable. The following will partially explain the influence of each variable in the study.

Test results of the effect of E-Filing on Taxpayer Compliance

Based on the results of the partial test, it is known that E-Filing has a positive effect on Taxpayer Compliance which shows a t-count of 3.031 with a significance level of 0.002. The result of the t-count test is smaller than the t-table value at the significance level ($\alpha = 0.05$), which is 1.98447. This means that E-Filing has a positive and significant effect on Taxpayer Compliance.

Test results of the effect of Internet Understanding on Taxpayer Compliance

Understanding the Internet positively affects Taxpayer Compliance, which shows a t-count of 3.031 with a significance level of 0.009. The result of the t-count test is smaller than the t-table value at the significance level ($\alpha = 0.05$), which is 1.98447. This means that understanding the Internet positively and significantly affects Taxpayer Compliance.

The results of the E-Filing test are moderated by understanding the Internet on taxpayer compliance.

Variable Moderation positively affects Taxpayer Compliance, showing a t-count of 3.141 with a significance level of 0.001. The result of the t-count test is smaller than the t-table value at the significance level ($\alpha = 0.05$), which is 1.98447. This means that moderation variables positively and significantly affect Taxpayer Compliance. This means that understanding the Internet can moderate the effect of implementing an E-filing system on taxpayer compliance.

The analysis of the coefficient of determination is used to determine the percentage of the magnitude of the influence of independent variables together on independent variables. The test results can be seen in table 7.

Table 7. Determination Test Results

Model Summary^b

Type	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Durbin-Watson
1	,939a	.891	,782	,0387285	1.211

a. Predictors: (Constant), ln_Moderasi, ln_X, ln_Z

b. Dependent Variable: ln_Y

Based on the results of the detemination coefficient test in table 7, the R square value obtained was 0.891 which showed that Taxpayer Compliance was influenced by the variables E-Filing (X), Internet Understanding (Z) and Varibel Moderation of 89.1% and the remaining 10.9% was influenced by other variables that had not been studied in this study.

Discussion

Based on the study's findings and the distribution of respondents' responses, the E-Filing variable revealed that according to the statement items used, most respondents provided affirmative evaluations, and at least one respondent provided sufficiently agreed assessments. This study demonstrated that E-Filing had a favorable and statistically significant influence on Taxpayer Compliance. This implies that as E-Filing expands, Taxpayer Compliance will grow. E-Filing was determined to be the deciding factor in this investigation. This is because E-Filing makes it simpler for taxpayers to fulfill their tax obligations. E-Filing is a service for filling and submitting Taxpayer Notification Letters electronically to the Directorate General of Taxes that intends to give taxpayers comfort and convenience by utilizing the internet communication network. To use the system, taxpayers must have a working knowledge of the Internet, namely how to operate it. According to Darmawan (2018), the E-Filing system is an internet-based mechanism for filing tax returns. The directorate general of taxes devised this system to make it easier for taxpayers to fulfill their tax obligations. According to Trifani, (2018), this e-filing was designed so that there is no interaction between taxpayers and tax officials, and because taxpayers record their SPT, taxpayer control is high. E-filing seeks to establish transparency and eradicate Corruption, Collusion, and Nepotism (KKN). Deployment of the e-filing system will facilitate and expedite taxpayers' submission of tax returns. It is anticipated that taxpayer compliance will increase due to the simplification and convenience of the tax administration process due to the elimination of the requirement for taxpayers to visit the Tax Service Office to submit tax return data. The Tax Office, in the form of expedited reception of tax return reports and simplified administrative tasks, data collecting, dissemination, and filing of tax return reports, also feels E-filing. This study's findings are consistent with those of a previous study (Dewantari, 2017) entitled the effect of the application of the e-filing system on taxpayer compliance with the understanding of the Internet as a coding variable, which found that the application of the e-filing system had a positive and significant effect on taxpayer compliance.

This study shows that the moderation variable (E-Filing x Internet Understanding) has a positive and statistically significant effect on Taxpayer Compliance. This indicates that Taxpayer Compliance will increase when the moderation variable (E-Filing x Internet Understanding) is met. The findings of this study reveal that Internet Knowledge improves the impact of the E-Filing System's implementation on taxpayer compliance. The more outstanding Taxpayers' understanding of the Internet will encourage them to use the E-Filing system, enhancing Taxpayer Compliance. The E-Filing System is a service for filling and submitting Taxpayer Notification Letters electronically to the Directorate General of Taxes that intends to provide taxpayers with comfort and convenience by utilizing the internet communication network. To use the system, taxpayers must have a working knowledge of the Internet, namely, how to operate it. The system's deployment does not affect the convenience and ease of delivery to the tax office, which is expected to increase taxpayer compliance if the taxpayer cannot use the Internet. In line with what was mentioned (Lado & Budiantara, 2018), system e-filing is used to fill and submit tax returns by taxpayers electronically. To be able to use the system, taxpayers must have Internet knowledge. Understanding the Internet can aid taxpayers in completing and submitting tax forms, hence increasing taxpayer compliance with tax return filing. When taxpayers understand the Internet, they can use it to find a broad

information about the e-filing system and applicable tax regulations, thereby altering their thought processes; when taxpayers understand the Internet, it can assist them in operating the e-filing system correctly, thereby increasing taxpayer compliance. Following (Dewantari, 2017) with the title the effect of the application of the e-filing system on taxpayer compliance with the understanding of the Internet as a coding variable, this study found that internet comprehension can moderate the effect of the application of E-Filing on taxpayer compliance.

Conclusions

E-Filing has a favorable and significant influence on Taxpayer Compliance at KPP Pratama Makassar Selatan, according to the research results and the debate that has been provided. Moreover, Internet knowledge can mitigate the impact of E-Filing on Taxpayer Compliance at KPP Pratama Makassar Selatan. Based on the study's findings and limitations, the following recommendations can be made: This study demonstrates that the Implementation of the e-filing System has a favorable and substantial impact on Taxpayer Compliance. Therefore, the Directorate General of Taxes should further promote e-filing in terms of the benefits taxpayers might experience, with the expectation that Taxpayer Compliance will increase. 2. The Directorate General of Taxes should implement an e-filing system for the Agency so that corporate taxpayers can reap the benefits of implementing an e-filing system. The technique for utilizing the e-filing system should be streamlined so taxpayers who have never used the e-filing system can learn it quickly. 4. Taxpayers should utilize the Internet to expand their understanding of e-filing and tax legislation.

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