Analysis of Understanding Tax Regulations, Modern Tax Administration, and Accountability to Community Taxpayer Compliance

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A R T I C L E I N F O	ABSTRACT
Keywords: Analysis, Tax Understanding, Modern Tax Administration, Accountability, Tax Compliance.	This study aimed to analyze tax regulations, modern tax administration, and accountability for public taxpayer compliance. This research uses quantitative research with a descriptive analysis approach. The types of data used in this research are primary and secondary data. The population in this study are individual taxpayers who are registered at the Sumedang district tax office who do business and work independently. The sampling technique in this study used the convenience sampling method. Data collection techniques using the questionnaire method and testing the research data using validity test, reliability test, descriptive statistical test, and statistical t-test. Based on the analysis of the research data, the following points can be concluded: a) The relationship between understanding of tax regulations and taxpayer compliance is positive and significant with a T-count of 3.102 and the original sample value of 0.388; b) The relationship between Modern Tax Administration and Taxpayer Compliance is positive and significant with a T-count of 3.504 and the value of the original sample is 0.385, and c) The relationship between Accountability and Taxpayer Compliance is positive and significant with a T-count of 3.095 and the original sample value of 0.281.
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1. Introduction

The primary purpose of public administration has evolved into service to the community (As'ari, 2018; Digdowiseiso, 2020). In Indonesia, the implementation of public services has become a more significant policy issue, owing to the country's tendency to develop public services incrementally. Simultaneously, the consequences are vast, since they affect all public areas in economic, social, political, cultural, and other aspects of life. -other (Sugiyanto et al., 2018; Zulmasyhur, 2018). In the economic realm, inadequate public services will result in a decline in investment, leading in industry layoffs and a failure to create new jobs, which will also contribute to a rise in unemployment (Digdowiseiso et al., 2020). Additionally, as a result of this issue, social insecurity has developed.

Enhancing public services will bolster the investment climate that our country so sorely needs to emerge from its protracted economic turmoil. Regrettably, efforts to repair it remain largely symbolic (Waluyo et al., 2019; Digdowiseiso & Zainul, 2020). According to numerous research on public services, this does not follow a linear relationship with changes in diverse sectors, and so investment growth swings in the opposite direction. As a result, economic growth, which was intended to assist this nation in overcoming many economic crises, has not occurred as anticipated (Pebrina & Hidayatulloh, 2020; Sugiyanto et al., 2018).

Meanwhile, in political life, inadequate public services have an effect on popular confidence in the administration. Poor public services have been a significant factor in the formation of a crisis of public trust in the government (Digdowiseiso & Sugiyanto, 2021; Suharyono & Digdowiseiso, 2021). The crisis of trust manifests itself in the form of unruly rallies and demonstrations, which demonstrate public dissatisfaction with the administration (Sugiyanto & Digdowiseiso, 2019; Rozandi & Digdowiseiso, 2021). According to the regulation of the Regional Government Law, the regional

government and DPRD administer government affairs in accordance with the principle of autonomy and assistance tasks in accordance with the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.

According to the law, autonomy growth in regencies and cities is guided by democratic ideals, community engagement, equity, and justice, as well as the capacity to minimize financial dependency on the central government and improve regional independence (Taufik et al., 2021; Minang et al., 2021). Increasing regional independence is closely related to the ability of the region to manage Regional Original Income (PAD). If the region's ability to generate PAD is high, then the region's ability to use PAD will also be high according to needs, aspirations, and priorities in regional development. The government needs a lot of money to finance regional development; tax and non-tax revenues are local government revenue

sources.

Through the Director-General of Taxes, the government, namely Robert Pakpaham, has announced that the tax increase could reach 13.3%. It is still a difficult challenge, but it is not impossible to realize. This is based on the tax growth of the previous year, which reached 13% in 2018. Data on tax growth for the six years (2015-2020) is presented in the following figure:
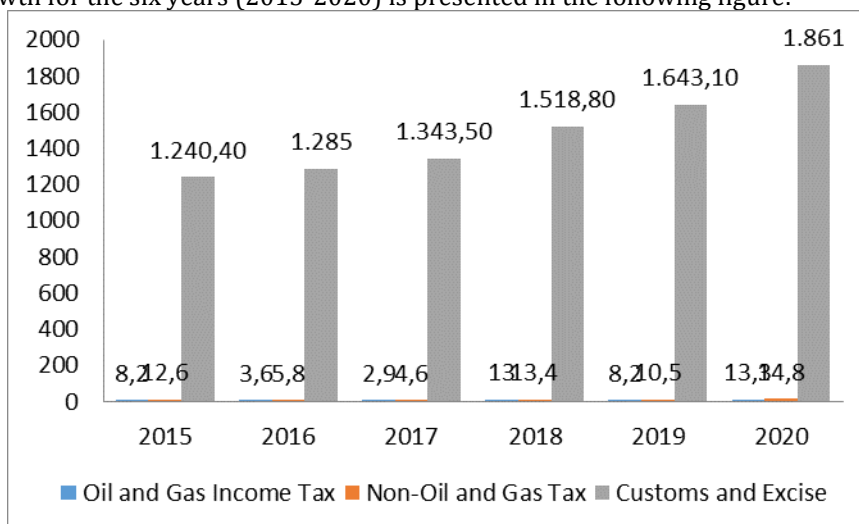

Figure 1. Development of tax revenue in trillion rupiah period (2015-2020)
Source: processed data

The macro assumptions set by the government for real economic growth are 5.3%, inflation is 3.1%, and gross domestic product growth is estimated to reach 8.4%. The compliance of taxpayers to fulfill their tax obligations needs to be improved to create the desired tax target. Increased compliance will support the government's efforts to improve welfare. Suharyono & Digdowiseso (2021) stated that taxpayer compliance with the willingness to pay taxes is important and cannot be ignored. Waluyo et al. (2019) argue that the factors that influence the tax revenue of an area include the level of compliance of the taxpayers of the community in the area. Waluyo et al. (2020) say that one of the most serious problems for economic policymakers is to push the level of taxpayer compliance. The main motivator of taxpayer compliance is the sanctions/fines set by the tax authorities. Taxpayer compliance is an important factor for increasing taxes, so it is necessary to study incentives on the factors that affect taxpayer compliance, especially in paying local taxes.

Transparency and accountability are related to each other. Transparency refers to the freedom to obtain information. Accountability concerns accountability to the public for every activity carried out. In line with the United Nations Development Program (UNDP) understanding, transparency is an information system developed to enable the public to access various information regarding public services. Meanwhile, accountability is the standards and procedures used by the government to account for its actions to the owner of the mandate or the people. In this context, if a subject is

transparent, it needs to be properly accounted for so that clarity and clarity are obtained (Waluyo et al., 2019; Waluyo, 2021).

This will certainly make it easier for people to judge whether government actions are accountable or not, depending on the ability of the community to easily understand what the government is doing, why the government is doing it, and how far the government's actions are following existing values. . If the public cannot understand what the government is doing and understand the rationality of the policies taken, and compare it with their values, it will be difficult to assess the accountability of the government's actions. In this case, transparency has an important role in developing public accountability. By realizing transparency, the government has made it easier for the public to know the policies' intent.

Apart from this, a new paradigm is needed to give strength to the revival of the national economy. The New Public Management paradigm was pioneered by David Osborne and Ted Gaebler with their article "Reinventing Government," which criticized the failed state's role in driving the wheels of development by applying The Old Public Administration (OPA). A corrupt and bureaucratic state is considered one of the causes of development failure. The solution is to inject entrepreneurial spirit into the public sector to cure this public sector disease. This paradigm puts forward several principles known as "public entrepreneurship," which may have brought major reforms to the government, which became the core idea of the new public management (Sari & Putu, 2019).

According to Denhardt and Denhardt, the NPM can fail to solve public problems because, in the view of NPM, if it is likened to a state organization as a ship. So, according to NPM, the role of the government on board the ship is only to be the captain who directs where the ship should sail, not concurrently with pedaling the ship. The role for pedaling should be left to organizations outside the government, namely civil society organizations (CSOs) and the private sector (companies), to reduce the government's domestication function. The government's only role as a guide can be beneficial because it gives the government extra energy to deal with more strategic domestic and international issues, such as increasing economic growth and foreign trade (Antari et al., 2019). The NPS criticized David Osborne and Ted Gaebler's view of steering rather than rowing as a view that forgot the real owner of the ship. The government should focus its efforts on serving and empowering citizens because they are the owners of "ships" (state organizations); it is hoped that with this new paradigm, the taxation sector will increase and can be used in the interests of national development.

2. Method

This research uses quantitative research with a descriptive analysis approach. The types of data used in this research are primary and secondary data. The population in this study are individual taxpayers who are registered at the Sumedang district tax office who do business and work independently. The sampling technique in this study used the convenience sampling method. This method was chosen because research related to taxation is quite difficult to get respondents. Data collection techniques using the questionnaire method and testing the research data using validity test, reliability test, descriptive statistical test, and statistical t-test.

3. Result and Discussion

3.1 Validity Test
Individual reflexive measures are high if the correlation is more than 0.70 with the construct used as a measuring instrument. However, according to Chin in Ghozali (2012), developing a measurement scale for loading values of 0.50 to 0.60 is considered sufficient for the first stage of research. This study uses a standard loading of 0.50. The following will present the results of the validity test in this study:

Table 1.
Alidity test results

	Item	Pearson Correlation	Information
Understanding of Tax Regulations (X1)	1	.981	Valid
	2	.993	Valid

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	Item	Pearson Correlation	Information
	3	.994	Valid
	4	.987	Valid
	1	.845	Valid
	2	.876	Valid
Modern Tax Administration (X2)	3	.961	Valid
	4	.946	Valid
	5	.911	Valid
	1	.834	Valid
	2	.886	Valid
	3	.927	Valid
Accountability (X3)	4	.864	Valid
	5	.815	Valid
	6	.724	Valid
	7	.786	Valid
	1	.948	Valid
Taxpayer Compliance (Y)	2	.811	Valid
	3	.901	Valid
	4	.925	Valid

Source: data proceed

The minimum requirement for a questionnaire that meets validity is if the correlation between the item scores and the total score (Pearson correlation) is positive and more than 0.30 with a significance level of 0.5. Based on the data in table 1 above, it can be seen that all statement indicators in the variables meet the requirements, so all indicators in each variable are valid.

3.2 Reliability Test

The reliability test was carried out using the Cronbach Alpha statistical test, and a variable was declared reliable if the Cronbach Alpha value was > 0.60. The results of the reliability test in this study are presented in the following table:

Table 2
Reliability test results

No	Variable	Cronbach Alpha Value	Conclusion
1	Understanding of Tax Regulations (X1)	.992	Reliable
2	Modern Tax Administration (X2)	.947	Reliable
3	Accountability (X3)	.974	Reliable
4	Taxpayer Compliance (Y)	.923	Reliable

Source: data proceed

Based on the reliability test results presented in Table 2, it can be concluded that all variables in this study are reliable because each variable has a value of more than 0.60.

3.3 Descriptive Statistics Test Results

Descriptive statistics provide an overview of the variables in a study. The description of descriptive statistics is presented in Table 3 as follows. Based on Table 3 shows descriptive statistics of the variables studied; the following is a description for each variable:

Table 3
Descriptive statistical test results

Variable	N	Min.	Max.	Mean	Std. Deviation
Understanding of Tax Regulations (X1)	100	4.01	16.02	12.3	1.48
Modern Tax Administration (X2)	100	9.01	20,03	15.90	1.87
Accountability (X3)	100	22.01	55,01	38.31	6.06
Taxpayer Compliance (Y)	100	5.02	16,01	13.12	1.76

Source: data proceed

The minimum understanding of Tax Regulations is 4.01, and the maximum value is 16.02. The average value for the Understanding of Tax Regulations variable is 12.3, meaning that if the total respondent's answer score is greater than 15.09, it includes respondents who understand the

existence of high awareness and vice versa. The standard deviation value of the taxpayer awareness variable is 1.48.

Modern Tax Administration has a minimum score of 9.01 and a maximum value of 20.03. The average value for the taxpayer compliance variable is 15.90, meaning that if the total respondent's answer score is greater than 12.11, it includes respondents who have high tax compliance and vice versa. The standard deviation value of the Modern Tax Administration variable is 1.87.

Public service accountability has a minimum value of 22.00, a maximum value of 55.01. The average value for the public service accountability variable is 38.31. If the total respondent's answer score is greater than 39.26, it includes respondents who get a good level of service and vice versa. The standard deviation value of the public service accountability variable is 6.06.

Taxpayer compliance has a minimum value of 5.01 and a maximum of 16.01. The average value for the taxpayer compliance variable is 13.12, meaning that if the total respondent's answer score is greater than 13.11, it includes respondents who have high tax compliance and vice versa. The standard deviation value of the taxpayer compliance variable is 1.76.

3.4 Statistical T-Test Results

The t-test is used to determine the effect of each independent variable in the study. It can also be used to test the truth of the hypothesis, which states that there is or is not a significant difference. The results of the t-test in this study are presented in the following table:

Table. 4
T-statistic test results

	Original Sample (O)	T-Statistics	Conclusion
Understanding of Tax Regulations (X1)→ Taxpayer Compliance (Y)	.388	3.102	Significant
Modern Tax Administration (X2) → Taxpayer Compliance (Y)	.385	3.504	Significant
Accountability (X3) → Taxpayer Compliance (Y)	.281	3.095	Significant

Source: data proceed

Based on Table 9, it can be seen that:

a) The relationship between understanding of tax regulations and taxpayer compliance is significant with a T-count of 3.102 > from t table 1.96, and the original sample value is 0.388. Hence, the relationship between understanding tax regulations and taxpayer compliance is positive and significant.

b) The relationship between Modern Tax Administration and Taxpayer Compliance is significant with a T-count of 3.504 > from t table 1.96, and the original sample value is 0.385. Hence, the direction of the relationship between Modern Tax Administration and Taxpayer Compliance is positive and significant.

c) The relationship between Accountability and Taxpayer Compliance is significant with a T-count of 3.095 > from t table 1.96, and the original sample value is 0.281. Hence, the direction of the relationship between Accountability and Taxpayer Compliance is positive and significant.

3.5 The Relationship between Understanding Tax Regulations and Taxpayer Compliance

The t-statistic value of understanding tax regulations (X1) = 3.102 indicates that there is a positive influence between the variable understanding of tax regulations (X1) on the variable of tax compliance (Y). This means that if the understanding of tax regulations (X1) increases by one unit while Modern Tax Administration (X2) and public service accountability (X3) are assumed to be constant, then taxpayer compliance will increase by 3,102 units.

The results of this study are in line with the results of research conducted by Nur Ghilina As'ari (2018), Rizky Pebriana & Amir Hidayatulloh (2020), and Pipit Annisa Fitria & Edy Supriyono (2019), which states that understanding tax regulations has a positive and significant influence on compliance taxpayer.

Taxpayer compliance with the willingness to pay taxes is very important and cannot be ignored. Factors that affect the tax revenue of an area include the level of community taxpayer compliance in

the area. One of the most serious problems for economic policymakers is to increase the level of taxpayer compliance. The main motivator of taxpayer compliance is the sanctions/fines set by the tax authorities. Taxpayer compliance is an important factor for increasing taxes, so it is necessary to study incentives on the factors that affect taxpayer compliance, especially in paying local taxes.

The understanding component is critical in assisting taxpayers in complying with the law, particularly the fundamental understanding of taxation. The taxpayer's comprehension of tax regulations serves as his or her means of complying with existing tax regulations. Taxpayers will embrace any new system, such as self-assessment, if they have adequate expertise to comprehend it. Tax ignorance can breed suspicion and negative attitudes about taxes, whereas tax literacy is associated with positive views toward taxes. The more familiar a taxpayer is with tax regulations, the less likely he or she will break them in order to promote taxpayer compliance.

3.6 The Relationship between Modern Tax Administration and Taxpayer Compliance

The t-statistic value of the Modern Tax Administration variable (X2) = 3,504 indicates that there is a positive influence between the Modern Tax Administration variable (X2) on the tax compliance variable (Y). Suppose the Modern Tax Administration (X2) increases by one unit. At the same time, Understanding Tax Regulations (X1) and public service accountability (X3) are assumed to be constant, and then taxpayer compliance will increase by 3,504 units.

Modern tax administration systems can be classified as external factors influencing taxpayers to carry out their tax compliance. This is in line with Ni Putu Yunita Sari & Ni Putu's (2019) research, which states that the modern tax administration system (organizational structure, organizational strategy, organizational procedures, and organizational culture) affects taxpayer compliance. This statement is also reinforced by Wayan Sugi Astana & Merkusiwati (2017) research. The results of his research state that the efficiency of tax administration was found to have a significant moderate effect on the relationship between social norms and tax compliance. Contrary to Antari & Supadmi's (2019) research, which states that the modernization of the tax administration system does not affect taxpayer compliance.

The success of implementing a modern tax administration system cannot be separated from the knowledge of taxation possessed by taxpayers; concerning that, taxpayers' knowledge is also considered one of the factors that influence taxpayer compliance.

3.7 Accountability Relationship with Taxpayer Compliance

The t-statistic value of the Accountability variable (X3) = 3.095 indicates that there is a positive influence between the Accountability variable (X3) on the taxpayer compliance variable (Y). This means that if Accountability (X3) increases by one unit while Understanding Tax Regulations (X1) and Tax Administration Modern (X2) is assumed to be constant so that taxpayer compliance will increase by 3,095 units.

Weak public service accountability is caused, among other things, by (1) weak knowledge, attention, and skills of social movements in aggregating interests and empowering people to claim their rights as the main constituents of public services. As a result, the government as an authorized institution often pays less attention to the effectiveness and efficiency of managing public resources for the greatest prosperity of the people; (2) local governance does not yet have a system of transparency, accountability and is less responsive to public services.

Accountability builds mutual trust between the government and the community by giving accurate and sufficient information, which is a critical requirement for the community to participate in services. In this regard, public service providers must be proactive in giving complete information to the public about their policies and services.

Public service providers must communicate with the public through a variety of channels, including pamphlets, flyers, and announcements in local newspapers, radio, and television. Government agencies must have explicit policies outlining how they will gather information. The policy will define the types of information that are accessible to the public and those that are confidential, the methods for obtaining information, the time period for obtaining information, and the procedure for filing a complaint if the information is not accessible to the public.

4.   Conclusion

Based on the analysis of the research data, the following points can be concluded: a) The relationship between understanding of tax regulations and taxpayer compliance is positive and significant with a T-count of 3.102 and the original sample value of 0.388; b) The relationship between Modern Tax Administration and Taxpayer Compliance is positive and significant with a T-count of 3.504 and the value of the original sample is 0.385, and c) The relationship between Accountability and Taxpayer Compliance is positive and significant with a T-count of 3.095 and the original sample value of 0.281.

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