

During the Covid-19 Pandemic, a Compliance Tax Was Imposed on Batik Tegalans Entrepreneurs from the Perspectives of Information, Knowledge, Accounting Systems, and Business Types

Maulida Dwi Kartikasari*, Ibnu Muttaqin, Eva Anggra Yunita, Fahmi Firmansyah

Accounting Department, Universitas Pancasakti Tegal, Indonesia

*Corresponding author; Email: maulidadwikartikasari@upstegal.ac.id

ABSTRACT

The purpose of this research is to examine the impact of tax information, tax knowledge, accounting systems, and MSME business types on tax compliance during the COVID 19 pandemic. The method used in this study is to use the original data to carry out descriptive quantification in the form of a questionnaire survey and literature research. The data analysis methods used include descriptive statistics, classical assumptions (normality, multicollinearity, and heteroscedasticity), multiple linear regression analysis, and hypothesis testing (F-test and T-test). The results of this study show that during the COVID19 pandemic, the impact of taxpayer knowledge, business types, and tax information had an effect on Batik Tegalans Enterprise. Otherwise, the accounting system information will not affect the tax compliance of Batik Tegalans Entrepreneur.

Keywords: Information, Knowledge, System, Type of Business, Compliance

1. INTRODUCTION

This pandemic has had a very significant impact on various aspects of human life today. Prohibition and social restrictions are used as slogans as a joint warning that this epidemic has a very massive spread of development. The slogan stay at home is a powerful enough way to suppress the reach of this epidemic. Large scale restrictions have a reasonably good impact in a relatively long time, having a positive impact in terms of health, the decline in the spread, especially in Tegal, is starting to be felt, but this is inversely proportional to the economic sector. A large number of workers have lost their jobs, Micro, Small, and Medium Enterprises (MSMEs), especially micro-scale no longer have the capital for business, the closure of MSMEs as an indirect impact of large-scale restrictions and stay at home makes SMEs slump because they cannot do business and money used for everyday purposes. Survey of Asosiasi Business Development Services Indonesia in 2020, a total of 6,000 MSMEs surveyed, 26.6% of them experienced a decline in business activity by more than 60% during the pandemic. Meanwhile, MSMEs that cannot do business at all reach 36.7% of the total respondents. The Covid-19

pandemic has, in fact, affected the economic sector, including small and medium enterprises (MSMEs). Despite the decline in MSME income over the last six months, business actors still have to survive [1].

Tegal Selatan is one of the areas in Tegal City, Central Java Province, which is famous for its Batik Tegalans centre. The empowerment of industrial MSMEs in the Tegal Regency is very strategic because it has great potential in driving community economic activities as well as being the foundation of income sources in improving their welfare. Batik Tegalans artisans are one of the MSME departments affected by the COVID-19 pandemic. There has been a decline in turnover over the past year. The restrictions imposed by the government have hampered the large-scale promotions that were often carried out before. The efforts of MSMEs to survive during this pandemic have a significant effect on the economy in Indonesia. The existence of MSMEs in batik tegalan has a role as the main driver in accelerating economic recovery in Indonesia, especially in the city of Tegal. The batik tegalan craftsmen have their own ways to be able to survive during the current pandemic.

Taxpayer compliance in fulfilling its obligations is an essential issue in Indonesia, especially during the current pandemic. Taxpayer compliance is a condition to fulfil tax obligations and rights by taxpayers. State that tax revenue in Indonesia is dominated by MSME business activities with rates of 1% and 0.5%, but in reality, MSMEs still contribute low to tax income. [2] stated that MSMEs are a sector that is difficult to control in terms of tax compliance. Reciprocity from taxes that cannot be felt directly by MSMEs is one of the considerations for MSMEs to comply with tax rules.

In 2020, KPP Pratama Tegal recorded fluctuations in the percentage of compliance from 2015-2019. Taxpayer compliance is up and down from year to year. In 2015 KPP Pratama Tegal recorded a compliance percentage of 57.88%, while in 2016, the rate decreased to 54.19%. This is like a recurring pattern because, in 2017, the percentage of compliance again increased to 69.20% and fell again in 2018 to 62.53%, but in 2019 the rate of compliance again decreased to 49.62%. Based on this, it can be concluded that taxpayer compliance in fulfilling and complying with tax obligations and regulations has not been consistent. This also proves the low awareness and awareness of taxpayers in the KPP Pratama Tegal area [3]. The large-scale restrictions imposed by the government in March 2020 resulted in a drastic decline in profits. This makes it even more difficult for taxpayers to fulfil their obligations.

Direktorat Jendal Pajak has the main task of increasing the effectiveness of tax compliance supervision in order to maximize tax revenue. But at this time, it will be challenging to implement because of the coronavirus outbreak (coronavirus disease). The virus resulted in the weakening of the Indonesian economic system. MSMEs are one of the entities affected by the virus. The government issued several tax incentives for MSME actors, namely in the form of relief from tax dependents for six months with several provisions and conditions that have been issued by the Ministry of Finance in PMK-44/PMK.03/2020. So that to achieve DGT's objectives in terms of supervising tax compliance, tax compliance must always be examined from year to year [4].

Tax compliance can be influenced by various factors, one of which is tax information. Things that can be done and emphasized by the government with the aim of increasing tax compliance by spreading moral appeals on billboards, providing a website containing updates to new Tax Regulations. Tax information is also able to convey matters regarding taxation to taxpayers so that taxpayers understand and carry out their tax obligations. One of the factors that influence taxpayer compliance is tax knowledge owned by taxpayers. Andreas and Savitri (2015) argue that good tax knowledge will lead to good compliance as well.

Result

This matches the result of the research conducted by [6] that taxation knowledge affects taxpayer compliance, namely the adequate understanding of taxpayers, the level of taxpayer compliance will also increase. However, research conducted by [7] shows that tax knowledge does not affect MSME tax compliance; some MSMEs understand and understand their business tax obligations but are still not willing to fulfil their duties and comply with these rules.

Financial Accounting Standards for Micro, Small, and Medium Entity (SAK EMKM) are financial standards as guidelines for micro, small and medium enterprises in conducting bookkeeping or business records. MSMEs need an accounting information system in running their business. MSMEs can choose to keep books or journals. Bookkeeping is a type of record-keeping performed periodically to collect financial data and information, such as assets, liabilities, capital, income and costs, and the total cost of procurement and delivery of goods or services [8]. When carrying out correct and accurate bookkeeping, an understanding of accounting information systems is required. Based on the preceding, it is necessary to re-examine the small, medium, and microenterprise (MSME) sector's tax compliance. Unlike previous studies, this one was conducted during the COVID-19 pandemic, highlighting the importance of revisiting the compliance aspects of SMEs during trying times such as these.

2. LITERATURE REVIEW

This theory is a theory put forward by Fishbein and Ajzen as a development of the idea of reasoned action. TPB assumes that the emergence of desired behaviour by individuals and depends on the intentions of each individual. [9] explains that the main factor in TPB is the individual's intention to perform certain behaviours. This theory has the assumption that a person's behaviour can be influenced by motivational factors that can be seen clearly. These factors are divided into three parts, and the first is attitude. A consequence of beliefs from an individual's behaviour is an attitude towards individual behaviour. The relationship between behaviour and the benefits or losses that individuals get whether they do it or not, the individual's understanding of themselves and their environment, then beliefs related to the subjectivity of individual judgments. The second part is the Subjective norm. Certain behaviours that are carried out or not carried out in life are based on personal opinions about the wishes of influential people, and this is a subjective norm [10].

The third part is Behavior Control Perception. Behavioural control perception is an easy or difficult individual perception in realizing particular behaviour. Perceived behavioural control can have an effect on

intentions on the behaviour itself. The perception of behavioural control refers to the individual's perception of the difficulty or ease of carrying out the desired action, related to the belief in the availability or absence of resources and opportunities needed to realize certain behaviours [11]. On Planned Behavioral theory, the main factor that underlies a person's behaviour is intention. This can be indicated in the implementation of the behaviour how much effort is made by the individual. The greater the behaviour is carried out, the greater the person has the intention. In TPB theory, the choice to behave positively is the most significant influence on individual behaviour regarding tax provisions for both compliance and non-compliance [9].[10] state that personal intentions are determined by behaviour belief, normative belief and control belief.

Tax compliance, according to [7], is steps that must be taken by taxpayers to comply with tax obligations, recording, withholding taxes, paying taxes, reporting and so on. [12] states that compliant taxpayers refer to taxpayers who have complied and fulfilled their tax obligations in accordance with tax laws. Writes that tax compliance is divided into several types, namely the first is Formal Compliance, a situation that explains the condition of the taxpayer to fulfil obligations in accordance with applicable tax regulations. Next is Material Compliance, a condition that describes the state of the taxpayer in substantively complying with all material provisions of taxation, namely according to the contents of the tax law, formal compliance is included in material compliance.

Tax Compliance Criteria refer to the Regulation of the "Minister of Finance" through KMK No. 544/KMK.04/2000, namely the timeliness of submitting SPT of all types of taxes in the last two years, the absence of arrears of all types of taxes owed unless permission has been given to pay in instalments or postpone tax payments, has never been sentenced for criminal acts in the field of taxation within ten years. Last year, the implementation of bookkeeping in the previous two years for taxpayers who have been audited, each tax payable corrected at the previous audit was at most 5%, obtaining an unqualified opinion or an opinion with an exception in the previous two years by an Independent Public Accountant on its financial statements. MSMEs have a goal to grow and develop businesses in improving the national economy based on applicable laws.

Information is an effort by the State Administration of Taxation to educate the public, particularly taxpayers, about taxation. Proper and adequate tax socialization can assist taxpayers in comprehending taxation, which can affect tax awareness: the greater one's socialization, the greater one's compliance. [13]. Handayani (2020) shows that several tax socialization strategies, namely publications, are carried out through print and audiovisual communication media.

Activities, this strategy is carried out by involving tax institutions in carrying out activities related to increasing public awareness. Reporting, this strategy is carried out in the form of broadcasting news to the public, community involvement. This strategy is usually carried out by keeping in touch with local figures before the tax institution is opened. The inclusion of identity, this strategy is carried out by including the logo of the tax agency on various media, personal approach, this strategy is carried out with a unique approach and carried out informally.

The effect of tax information on MSME Tax Compliance has also been widely studied. Good tax information will reflect good tax knowledge so that optimal tax compliance can be achieved. Tax socialization is proven to have an effect on taxpayer compliance. This is reflected in research conducted by [7] and research conducted by (Wati & Wardani (2018)). It is believed that the findings of this study demonstrate that taxation socialization can facilitate the transmission of information and increase taxpayer compliance, thereby increasing the socialization and intensity of taxation methods. This will result in an increase in taxpayer compliance.

Tax knowledge is an essential thing that taxpayers need to have. The taxpayer's ignorance of taxation can lead to non-compliance because the taxpayer does not understand the obligations that must be carried out. [15] said that in order to be able to carry out their duties, the taxpayer must have this knowledge, so that taxpayer compliance can be realized. The Self Assessment System requires taxpayers to have knowledge of taxation to be able to register themselves, fill out SPT, calculate the amount of tax payable and deposit the tax owed. Adequate tax knowledge will make it easier for taxpayers to comply with their obligations.

Tax knowledge is all tax information used to act, draw conclusions, and develop strategies that lead to the fulfilment of payment rights and tax obligations. [6]. Mardiasmo (2018) states that tax knowledge is the ability of taxpayers to know and understand tax regulations based on law and tax benefits that will be useful for taxpayers. A taxpayer's ability to exercise their rights and responsibilities under the tax code is determined by their level of taxation knowledge. Tax knowledge can be impacted by a variety of factors, including both internal and external factors. Age, occupation, and education level are examples of internal factors. At the same time, external factors consist of environmental factors, namely the circumstances that occur around the environment; and socio-cultural factors.

Dissemination of taxation information is an effort made to provide tax knowledge to the public, including taxpayers. The Directorate General of Taxes carries out various forms of socialization such as through social service advertisements, billboards, activities and so on. Tax

socialization carried out with high intensity will have an impact on increasing taxpayer knowledge and, as a taxpayer, control to carry out their rights and obligations so as to improve taxpayer compliance.

Tax compliance is a condition of fulfilling the rights and obligations of the taxpayer. Tax compliance is influenced by the level of knowledge of the taxpayer regarding the duties and requests as well as the taxation. Knowledge of taxation is everything about taxation that is understood by taxpayers both in terms of the tax system and procedures for payment and tax reporting. Taxpayers with good tax knowledge will find it easier and understand their obligations as taxpayers. This is important in supporting the creation of an optimal tax collection system (Self Assessment System).

The effect of tax knowledge on MSME tax compliance has been widely studied. Taxation knowledge possessed by taxpayers will assist taxpayers in fulfilling taxation rights and obligations, so the more ability the taxpayer has, the higher the level of taxpayer compliance. Tax knowledge is proven to have an effect on taxpayer compliance. This is reflected in research conducted by E. Perdana & Dwiranda (2020) and Anniswati (2018) that the more adequate the knowledge possessed by taxpayers, the level of taxpayer compliance will increase.

[17] writes that the system is divided into three characteristics, namely: components, process, and purpose. Accounting information systems are critical to the long-term development of SMEs. An accounting information system (AIS) is a computer-based system that processes data and transactions and converts them into useful information for planning, controlling, and operating a business. Larony et al. (2017) define an accounting information system as the process of organizing forms, records, and reports to provide financial information that management needs to facilitate business management. An accounting Information System is specifically a system of collecting, recording, storing and processing data with the aim of producing useful information for its users [19]. Based on some of these definitions, it can be concluded that an accounting information system is a collection of systems that are interconnected and work together to process economic data into financial information that can be useful for its users. The resulting financial information will be used for users and as a decision-making material, such as the owner to find out his business performance, business financial position, changes in capital ownership, and to calculate the amount of tax to be paid, and this is in line with the implementation of the Self Assessment System. A good and correct accounting information system will produce quality financial information. Romney and Steinbart [19] mention the function of the accounting information system, namely collecting and storing data regarding the activities carried

out, converting data into useful information for making decisions in planning, implementing, monitoring and evaluating activities, robust control, to safeguard assets including company data.

Some of the benefits of accounting information systems proposed by [17] are that they can improve products or services by increasing quality, reducing costs, or adding attributes that consumers want. This means that the accounting information system can be used as a tool to monitor the production process, improve efficiency, provide timely and reliable information to improve decision making, increase company excellence, and improve communication.

Accounting information systems are critical for the sustainability of small, medium, and micro businesses, serving as a transaction controller and a producer of financial data, as well as making decisions on behalf of the business's interests and decisions. Consistent with the implementation of the self-assessment system, which provides taxpayers with the right to calculate, report, and pay taxes, small, medium, and micro enterprises must maintain accurate records and receive adequate and correct application support in order to implement this system. System of Accounting Information.

The impact of accounting information systems on tax compliance in small and medium-sized businesses has not been extensively studied. A sound accounting information system will help you comply with tax laws. In order to implement a self-assessment system, taxpayers must be capable of accurately calculating their taxes. They must also accurately prepare profits or other financial statements in accordance with EMKM Financial Accounting Standards in order to calculate taxes correctly. Research conducted by Endraria & Mulyadi (2019) shows that accounting information systems have a positive effect on MSME taxpayer compliance, namely making it easier to make decisions and making it easier to make tax reports so as to improve tax compliance.

The type of MSME business is divided into three criteria, namely:

1. Micro Business Criteria include, but are not limited to, the following: a maximum net worth of Rp 50 million (excluding land and buildings used for business purposes); a maximum annual revenue of IDR 300 million.
2. Among other things, the following criteria apply to small businesses: have net assets exceeding Rp 50 million but not exceeding Rp 500 million (excluding land and buildings used for business purposes); annual sales exceeding Rp 300 million but not exceeding Rp 2.5 billion.

3. Small and Medium-Sized Businesses Among other criteria: have net assets over Rp 500 million but not exceeding Rp 10 billion (excluding land and buildings); annual sales over Rp 2.5 billion but not exceeding Rp 50 billion.

The type of MSME business can be determined through the MSME criteria table. MSMEs are divided into micro, small and medium enterprises. This is divided into the number of assets and turnover in a year and the number of employees employed in MSMEs. The effect of MSME Type of Business on MSME Tax Compliance is also rarely studied. The higher the sales turnover of an MSME, the higher the awareness of its tax obligations. This is in line with research conducted by Yuliyannah et al. (2018)) with results showing that taxpayers will feel more aware of their tax obligations when they have high sales turnover.

3. RESEARCH METHOD

This study uses primary quantitative data types. Quantitative data is data expressed in the form of numbers, and preliminary data is data collected by researchers directly from the first source [21]. The population is the fundamental element that you want to predict the characteristics and properties of [21]. The people in this study were all MSME taxpayers registered at the KPP PratamaTegal, especially Batik Tegal Entrepreneur. The sampling technique used in this study is the Probability method. Sampling with the Simple Random process While the sample size to be used in this study was determined by calculation using the solving formula.

n: Sample
 N: Population
 d: Sampling of Error

Slovin Formula: $n = \frac{N}{1+Nd^2}$ (1)

$$n = \frac{10.659}{1 + 10.659 (0,1)^2} = \frac{10.659}{1 + 106,59} = \frac{10.659}{107,59} = 99 = 100$$

According to the Sloven formula above, this study used 100 samples. The data collected is derived from the original data. The term "raw data" refers to information gathered by researchers from the initial source. [21]. The data collection methods used are:

3.1. Questionnaire Method (Questionnaire)

The questionnaire method is a data collection method in which respondents are given a list of questions and asked to respond. Closed-ended questionnaires are used in this research project. A closed questionnaire is a questionnaire in which the answers to the questions have been provided so that respondents only choose them. The weight of respondents' answers are given the following values:

- a. Sangat Setuju (score5)
- b. Setuju (score4)
- c. Ragu-ragu (score3)
- d. TidakSetuju (score2)
- e. Sangat TidakSetuju (score1)

3.2. Literature Study Method

This method is to collect data in the form of theories sourced from journals, books, literature and other writings related to the research topic.

3.3. Descriptive Statistics Test

Descriptive statistical analysis is an analysis used to provide an overview or description that discusses the average value, standard deviation, variance, maximum value, minimum value, etc., to measure the distribution of data[22].

3.4. Validity Test

The item validity test is a data instrument test to determine the accuracy of the item in measuring the measured content [22] states that a valid research instrument means that the agency is able to measure what must be measured precisely and carefully. The tool is said to be helpful if there is a significant correlation with the total score; it shows the support of the device in revealing something to be told.

3.5. Reliability Test

The reliability of measuring instruments is determined through testing, and questionnaires are typically used to generate reliable measurement results [22]. Multiple measurements of the same subjects yield relatively similar results, indicating that the measurements are credible, even if there are differences (Suliyanto, 2018: 255). This can be accomplished by comparing the Cronbach's Alpha value to a predetermined standard. The standard set used in this study is 0.7. If Cronbach's Alpha is positive,

3.6. Classical Assumption Test

The classical Assumption Test is used to determine the residual normality, multicollinearity, and heteroscedasticity of a population.

3.7. Multiple Linear Regression Analysis Test

Two or more independent variables can be correlated with one dependent variable using multiple linear regression analysis. [22]. In this case, multiple linear regression analysis is used to determine the effect of tax knowledge, tax socialization, accounting information systems and MSME business types on MSME tax compliance. The regression model in the study is formulated with the following equation:

$$Y = \alpha + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

Description:

- Y : Tax Compliance
- α : Constanta
- b : Koefisien Regresi for each Variable X
- X1 : Tax Information
- X2 : Knowlegde
- X3 : Accounting System
- X4 : Type of Business
- e : Error

3.8. Hypothesis Testing

It is used in scientific research to determine if all independent variables examined have a common effect on the dependent variable that is being studied. [23]. If the calculated F value is significant or greater than the F table (F count > F table), then conduct a test; if the computed F value is not substantial or less than the F value, then the independent variable regression model included in the table is not essential. The F table (F count F table) shows that the independent variables included in the regression model have various impacts on the dependent variable. Sample averages can be compared and tested using the t-test. Find out whether or not every single one of the independent factors influences the dependent variable in such a substantial way that the magnitude of the result is less than 0.05 [23]. If the result of significance is more than 0.05, then the variable partially affects the Y variable.

3.9. Coefficient of Determination Test (R2)

Adjusted R2 is a coefficient that indicates how much the dependent variable can explain the independent variable's percentage. Using the coefficient, one can determine how closely the independent and dependent variables are linked

together. An independent variable's interpretation of a dependent variable is more accurate when the coefficient of determination is significant. The coefficient of judgment has a value range of 0 to 1. If an independent variable has no significant effect on the dependent variable, the value of R2 will increase even if there is no correlation. It is therefore recommended to use the adjusted R2 value when there are more than two independent variables [24]. Analysis SPSS (Social Science Statistical Package) version 22 software was used to process the second-hand data in this study.

4. RESULTS AND DISCUSSION

Tax knowledge, tax socialization, accounting information systems, and the type of MSME are all examined in this study to see how they affect MSME tax compliance in Tegal City. Data analysis and testing results

a. Descriptive Statistics Results

The results of the analysis descriptive statistics are presented in the following table below:

Table 1. Descriptive Statistic

	N	Min	Max	Mean	Std. Deviation	Var
X1	100	5.00	25.00	22.3300	3.13035	9.799
X2	100	7.00	35.00	29.5900	4.33006	18.749
X3	100	5.00	25.00	21.1300	3.11936	9.730
X4	100	6.00	30.00	23.3200	3.69242	13.634
Y	100	8.00	40.00	35.2200	4.45081	19.810

According to the preceding table, the tax compliance variable (Y) for Batik Tegal Entrepreneur has a minimum value of 8.0, a maximum weight of 40.0, an average value of 35.22, a standard deviation of 4.45, and a variance of 19,810. The tax information variable (X1) has a value of 5.0 at the minimum and a maximum of 25.0 at the maximum, an average of 22.33 at the norm, a standard deviation of 3.13 at the standard deviation, and a variance of 9.799. The tax knowledge variable (X2) has a mean of 22.33, a standard deviation of 4.33, and a conflict of 18,789. The accounting information system (X3) variables have a minimum value of 5.0, a maximum weight of 25.0, an average value of 21.13, a standard deviation of 3.119, and a variance of 9,730. The MSME business type variable (X4) has a minimum value of 6.0, a maximum weight of 30.0, a mean of 23.32, a standard deviation of 3692, and a variance of 13634.

4.1. Validity Test Results

A validity test is used to determine the accuracy of an item in measuring the content being measured [22]. A validity test is carried out by assessing the score of the answers to each question that has been filled in by each respondent listed on the questionnaire. So, a validity test is used to measure how valid a question item is. A question item is said to be good if the result of R count > R table on each of the question items. The validity test in this study used a significance level of 0.05 (5%), so it can be seen that the R table is 0.196. The results of the validity test state that each question item has been declared valid.

4.2. Reliability Test Results

A reliability test is used to measure the consistency of the measuring instrument or, in this case, the questionnaire. That is, whether the measuring device will get a fixed/exact measurement if the measurement is repeated [22]. The Cronbach's alpha value was analyzed in this study; a value of 0.6 indicates a poor correlation, 0.7 indicates an acceptable correlation, and greater than 0.8 indicates a good correlation (Sekaran in Priyatno, 2014). As a result, this study uses 0.7 as the standard for evaluating the questionnaire's reliability. The table below contains the reliability test results.

Table 2. Reliability Test Result

Variab le	Nilai Cronbach's Alpha	std	Ket
X1	0,820	0,7	Reliabel
X2	0,790	0,7	Reliabel
X3	0,813	0,7	Reliabel
X4	0,766	0,7	Reliabel
Y	0,791	0,7	Reliabel

Source: SPSS data processing version 22, 2021

All Cronbach's alpha values in the above table are more significant than 0.7, as shown in the table. Because the questionnaire data is reliable, it can be used for research purposes. Normality, multicollinearity, and heteroscedasticity hypothesis tests were used in this study. After conducting a classical hypothesis test on the variables in the following table, it can be concluded there is no classical hypothesis problem and that each variable is worth testing:

Tabel 3. Classical Assumption Test

	Norm ality	Multicollin earity	Heterosked asticity	Autocorrel ation
1	√	√	√	√
2	√	√	√	√
3	√	√	√	√
4	√	√	√	√

4.3. T-Test

The T-test is used to examine the influence of the independent variables on the dependent variable. If T Count > from T Table, the independent variable is said to influence the dependent variable. In addition to the T algorithm and T table, the sig value can be used to analyze the effect. The significance level for this study is 0.05. If the independent variable has a partial effect on the dependent variable, $\text{sig}0.05. \text{table} = t(0.05; n-k-1) = t(0.05; 100-4-1) = t(0.05; 95) = 1.661$. The following table summarizes the results of this study's T test.:

Table 4. T-Test Result

Model	Coefficients ^a				
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Const)	8.018	2.225		3.603	.001
X1	.301	.123	.212	2.443	.016
X2	.583	.103	.569	5.656	.000
X3	-.091	.125	-.064	-.729	.468
X4	.222	.092	.184	2.409	.018

a. Dependent Variable: Compliance Test

Source: SPSS data processing version 22, 2021

Based on the table above, the following interpretation of the influence of each variable:

The X1 variable (tax information) has a count of 2.443 in the partial test results. In this case, the t table indicates that the hypothesis is accepted because the figure is greater than 1.661 and the sig value is less than 0.05. This means that Batik TegalanEnterprise's tax compliance is improved by the Tax Information variable.

Tax Knowledge Variable (X2) has a count of 5.656 in the partial test results so far. $5.656 > 1.661$ and a sig value of 0.000 0.05 indicate that the hypothesis is accepted. This

figure is greater than the t table, which is 1.661. This indicates that Batik Tegal Entrepreneur's Tax Compliance is influenced by the Tax Knowledge variable.

The Accounting Information System variable (X3) has a count of -0.729 in the partially tested results. Because this figure is smaller than the t table, which is 1.661, and the sig value is greater than 0.05, the hypothesis is rejected. This means that Batik Tegal Entrepreneur's tax compliance is unaffected by the Accounting Information System variable.

The count of 2,409 for the Type of Business variable (X4) in the partial test is correct. A value of 0.018 or less indicates that the hypothesis can be accepted based on this figure, which is greater than 1.661. This means that Batik Tegal Entrepreneur's tax compliance is improved by the MSME Business Type variable.

Based on the multiple regression test, the partial tax information variable has a positive effect On Batik Tegal Entrepreneur's Tax Compliance in Tegal. This shows that the higher the intensity of socialization of taxation information, tax compliance will increase and vice versa. Dissemination of tax information that is rare or with low power will reduce the level of tax compliance of taxpayers. Tax Information is also a reminder for taxpayers to always fulfil their tax obligations. The existence of tax incentives for MSMEs during the COVID-19 pandemic announced by the government is also a cause of tax compliance for batik tegalan entrepreneurs, which in this case includes MSMEs. The results of this study are in line with research conducted by [7] that Tax Socialization partially has a positive and significant effect on Tax Compliance.

There is no statistical significance in a t-test for the Tax Knowledge variable. In Tegal, the tax compliance of Batik Tegal Entrepreneurs is significantly influenced by their level of tax knowledge. This demonstrates the importance of taxation knowledge. Sufficient or sufficient (increased) tax knowledge will result in small, medium, and micro-business taxpayers being more compliant in meeting their tax obligations. On the other hand, if a taxpayer lacks or has insufficient tax knowledge, this affects the decline in tax compliance. The results of this study are in line with research conducted by [6] and [15], which proves that Tax Knowledge has a partial effect on Tax Compliance.

-0.729 is the t-test value for information system variables, and $0.813 > 0.05$ is the significance value. As a result, the tax socialization variable does not affect the tax compliance of Batik Tegal Entrepreneurs in Tegal. This demonstrates that the accounting information system used by MSME operations does not affect the level of tax compliance attained by MSMEs. Although the accounting information system is adequate and financial and tax reports are produced correctly, this has did not affect the attitude of

MSME taxpayers in Tegal City. This research supports [12] by demonstrating that an MSME's accounting information system has no effect on the MSME's tax compliance. This research contradicts the [20] Tax Services Office (KPP) Pratama Jakarta study on taxpayers. According to their research, accounting information systems have a modestly beneficial effect on tax compliance. This is because the taxpayer's accounting information system has the potential to significantly simplify the process of preparing tax returns.

Based on the tests that have been carried out, the t-test value of the type of business is 2.409 and a significant value of $0.018 < 0.05$, type of business variable partially has a positive effect on Batik Tegal Entrepreneur's Tax Compliance in Tegal. The type of business has an influence on Tax Compliance. The type of MSME business is determined by the MSME Criteria table. MSMEs are classified into three categories, namely Micro Enterprises, Small Businesses with assets exceeding Rp. 50,000,000, and Medium Enterprises with assets exceeding Rp. 500,000,000 and sales turnover exceeding Rp. 2,500,000,000, with a maximum value of Rp. 10,000,000,000; and Large Enterprises with assets exceeding Rp. 10,000,000,000 and sales turnover exceeding Rp. 2,500,000,000. Types of business on Batik Tegal Entrepreneur who participated in this study and as representatives of the existing population consisted of 22% Micro Enterprises, 43% Micro Enterprises and 33% Medium Enterprises. This study shows that the type of business has a positive effect on tax compliance. Batik Tegal Entrepreneur in Tegal feels more aware of their tax compliance if they have a higher turnover. [25] stated that the sales turnover of MSMEs has a significant positive effect on Tax Compliance.

5. CONCLUSION

Tax information, tax knowledge, and accounting information systems have a significant impact on taxpayer compliance, while accounting information systems have no impact on taxpayers. Suggestions for future research are to test another type of entrepreneur in Tegal, to test other types of independent variables, and to expand the research location.

REFERENCES

- [1] Databooks, "Penurunan Penjualan UMKM Imbas Pandemi Covid-19," *Dkatadata.co.id*, no. April, p. 1, 2020.
- [2] I. M. Sudiartana, N. Putu, and Y. Mendra, "Faktor – Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak," *J. Econ. Bus.*

- Account.*, 2016.
- [3] A. E. Anggriawan, "Pengaruh Pengetahuan Perpajakan, Sosialisasi Pajak, Tarif Pajak, Omzet Penghasilan, Umur Usaha Terhadap Kepatuhan Wajib Pajak UMKM di Kabupaten Tegal," Universitas Pancasakti Tegal, 2020.
- [4] DJP, "Laporan Kinerja Direktorat Jenderal Pajak Laporan Kinerja Direktorat Jenderal Pajak," Jakarta, 2019.
- [5] Andreas and E. Savitri, "The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables," *Procedia - Soc. Behav. Sci.*, vol. 211, no. September, pp. 163–169, 2015, doi: 10.1016/j.sbspro.2015.11.024.
- [6] E. Perdana and A. Dwiranda, "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak UMKM," *E-Jurnal Akunt.*, vol. 30, pp. 1458–1469, 2020.
- [7] S. Mediawahyu Lestari and A. Daito, "The Influence Of Taxation Knowledge, Tax Socialization and Tax Administration On Taxpayer Compliance (Empirical Study In Micro Small And Medium Enterprises (MSMEs) Tobit Village, Balaraja Sub-district, Tangerang Regency, Banten Province)," *Dijms*, vol. 1, no. 3, pp. 732–739, 2020, DOI: 10.31933/DIJMS.
- [8] H. Purwono, *Dasar-Dasar Perpajakan & Akuntansi Pajak*. Jakarta: Penerbit Erlangga, 2010.
- [9] I. Ajzen, "The Theory Of Planned Behavior," *Organ. Behav. Hum. Decis. Process.*, no. 1, pp. 179–211, 1991.
- [10] E. S. Perdana and A. A. N. . Dwirandra, "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak UMKM," *E-Jurnal Akunt.*, vol. 30, no. 6, p. 1458, 2020, doi: 10.24843/eja.2020.v30.i06.p09.
- [11] I. Ajzen, *Attitudes, Personality and Behavior*, 2nd ed. Open University Press-McGraw Hill Education, 2005.
- [12] Y. A. Sudibyo, I. R. Bawono, and A. K. Rahayu, "The Influence Of Accounting Information System In Moderating Relationship Between Understanding And Socialization of Tax to MSMEs Tax Compliance," *J. Aunt. Dan Bisnis*, vol. 20, no. 2, pp. 145–158, 2020.
- [13] E. Wati and D. K. Wardani, "Pengaruh Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak dengan Pengetahuan Perpajakan sebagai Variabel Intervening (Studi Pada Wajib Pajak Orang Pribadi di KPP Pratama Kebumen)," *J. Nominal*, vol. VII, pp. 33–54, 2018.
- [14] T. Handayani, "Pengaruh Kualitas Pelayanan Petugas Pajak, Sosialisasi Perpajakan, Dan Pengawasan Perpajakan Terhadap Kepatuhan Pajak Usaha Mikro Kecil Dan Menengah (Ukm) Di Kota Tegal (Studi Empiris pada UMKM yang Terdaftar sebagai WPOP di KPP Pratama Tegal)," Universitas Pancasakti Tegal, 2020.
- [15] I. Anniswati, "Pengaruh Pengetahuan Perpajakan, Kesadaran dan Pengetahuan Tax Amnesty Terhadap Kepatuhan Wajib Pajak," *J. Manag. Account.*, vol. 1, no. 1, pp. 29–43, 2018.
- [16] Mardiasmo, *Perpajakan*, 19th ed. Yogyakarta: CV ANDI OFFSET, 2018.
- [17] Krismiaji, *Sistem Informasi Akuntansi*, Keempat. Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN, 2015.
- [18] K. Larony, V. Ilat, and H. Wokas, "Penerapan Sistem dan Prosedur Akuntansi Pengelolaan Dana Desa Tincep Kecamatan Sonder Kabupaten Minahasa," *J. Ris. Akunt. Going Concern*, vol. 12, no. 2, pp. 671–680, 2017.
- [19] V. Juita, "Pemanfaatan sistem informasi akuntansi pada usaha mikro, kecil, dan menengah (umkm) sektor jasa perdagangan di padang, sumatera barat," *J. Ris. Akunt. Terpadu*, vol. 9, no. 1, pp. 120–139, 2016.
- [20] Endraria and A. Mulyadi, "The effect of accounting and tax amnesty information systems on personal tax compliance (Survey on KPP Pratama Jakarta Orange Garden One)," *Int. J. Sci. Technol. Res.*, vol. 8, no. 9, pp. 292–295, 2019.
- [21] P. D. Suliyanto, *Metode Penelitian Bisnis*, 1st ed. Yogyakarta: Penerbit ANDI OFFSET, 2018.
- [22] D. Priyatno, *SPSS 22 Pengolah Data Terpraktis*, 1st ed. Yogyakarta: CV ANDI

- OFFSET, 2014.
- [23] D. Prihadi, *Modul Pelatihan Alat Analisis Data Dengan Program Aplikasi SPSS*. Fakultas Ekonomi dan Bisnis. Universitas Pancasakti Tegal, 2019.
- [24] I. Ghozali, *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Badan Penerbit Universitas Diponegoro., 2016.
- [25] P. R. Yuliyannah, D. Noviany, and B. Fanani, "Pengaruh Omzet Penghasilan, Tarif Pajak, serta Self Assesment terhadap Kepatuhan Wajib Pajak Usaha Mikro, Kecil dan Menengah (UMKM) di Kota Tegal," *Multiplier*, vol. 3, no. 1, pp. 11–29, 2018.