



# The Influence of Training Instructors, Training Methods, Training Materials and Training Time on Knowledge Intensification of Tax Volunteers (Case Study at the Regional Office of the Directorate General of Taxes Central Java 2)

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**Abstract.** Intensification of knowledge of tax volunteers will have a positive impact in providing assistance to taxpayers, then taxpayers do not hesitate to be accompanied in reporting their tax obligations because taxpayers do not need to conduct tax consultations with the Tax Office ( KPP or KP2KP) so that for the mission of binding the level of awareness and compliance of taxpayers. Therefore, efforts are needed on how to make the function of Tax Volunteers maximize their role. This study aims to examine the effect of training instructors, training methods, training materials and training time on the knowledge intensification of Tax Volunteers. This study uses a quantitative approach with a sample of 132 Tax Volunteers from the Central Java DGT Office 2. The type of data used is primary data obtained by distributing questionnaires. The data analysis technique used multiple linear regression analysis. The results of this study indicate that the variables of training instructors, training methods and materials have no effect on the knowledge intensification of tax volunteers, but the time has a significant effect on the knowledge intensification of tax volunteers.

**Keywords:** Training Instructor · Training Materials · Training Time · Knowledge Intensification of Tax Volunteers

## 1 Introduction

The economic independence of a nation can be measured from the independence in financing government expenditures which is reflected in the state budget. A state budget is called independent if government spending can be financed with the ability of the government itself. The use of taxation tools is one of the government's resources for generating revenue [26]. The largest source of income in a nation is taxes [22]. It is only natural for taxes to predominate as a state revenue source because they provide a constant source of income, especially as more and more people see annual income increases [10].

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According to an economic perspective, taxes boost the state's financial power to provide public goods and services, which are needed by the community, while decreasing the ability of individuals to control resources for the benefit of controlling goods and services. It makes citizens obligated to pay a set amount of income to the state, gives the state the ability to compel payment, and requires that tax revenue be used for the operation of the government [18]. Therefore, taxes are very important for the state to be used in financing national development. For that, let us be a pioneer who is obedient and aware of taxes as a view that should be emulated by all Indonesian citizens as a form of love for the Indonesian homeland. The community participates actively in the process of paying taxes that are governed by a nation since tax revenue is used to finance infrastructure, health care, and education [2].

The Indonesian tax system adheres to a self-assessment system where the state gives full trust to taxpayers to register, calculate, calculate, pay, and report SPT independently [18]. Therefore, the Indonesian people must have sufficient knowledge to be able to carry out their tax rights and obligations as a manifestation of state obligations [29]. Tax awareness should become a national issue that needs to be raised to be taught to the younger generation [18]. The government's effort to maximize tax revenue through the Ministry of Finance's policy is to prepare 8 steps that are considered to be able to increase development and sustainable economic growth. First, is to implement tax reform consistently and sustainably. Improve the simplicity of reporting, paying taxes, and getting access to tax information for taxpayers. Third, improve the efficacy of public relations and counseling to raise taxpayer awareness and compliance. Fourth, broaden, deepen, and strengthen the application of tax legislation. Fifth, make inspection and billing more effective. Sixth, expand the capabilities of the Directorate General of Taxes (DGT), including budgeting, information technology, and human resources. Seventh, make use of the tax amnesty policy's outcomes, especially the growth of the tax base and the rise in taxpayer compliance. Eighth, developing programs to disclose financial information for tax purposes and extracting tax opportunities through international collaboration [14].

Indonesia's tax awareness is still low when compared to the tax awareness of the Japanese people and the Australian people, the Japanese people are very proud when they pay taxes while the Australian people have a high sense of responsibility because they know that taxes will be used for strategic sectors [18]. This requires tax reforms that have been carried out by the Directorate General of Taxes, namely creating a Tax Center and recruiting Tax Volunteers. Tax Center is a place for institutional activities established by universities that function as a center for tax assessment, training and socialization within universities and the community which are carried out independently and supported by the Directorate General of Taxes [11]. With the establishment of the Tax Center, it is hoped that it will increase awareness in paying taxes and positive enthusiasm from the public in the taxation sector, especially for the academic community to create obedience in paying and reporting taxes. Previously, the tax reporting process was carried out in a conventional way, namely the taxpayer had to come to the tax service office. The online SPT reporting system provides various benefits for taxpayers and the SPT submission process [14]. The agenda of the Directorate General of Taxes is in the form of tax extensification and intensification efforts, where extensification efforts are carried out by exploring or expanding new tax objects through changes to legislation. Meanwhile,

intensification efforts are carried out through improving the quality of field collection without having to change the current law. Tax intensification efforts are cheaper and more efficient than tax extensification efforts [10].

Tax Volunteer is a program designed to encourage the public to be aware of the importance of paying taxes as well as to provide education to the public. This program is carried out by inviting students and the academic community to be able to become tax spokespersons and assist the community in the process of paying and reporting taxes in accordance with the provisions [15]. Tax Volunteer activities received a very positive response from both Tax Volunteers and Taxpayers. Students who become Tax Volunteers gain skills in using e-Filing, e-Billing and e-Form applications. Experience for self-development and networking that had never been previously obtained [16]. They are the ones who will produce tax practitioners with integrity, dedication and honest tax fighters who are able to disseminate information about how important taxes are for the continuation of the life of the state and nation. In order to achieve the goal of the tax volunteer program, namely increasing tax compliance in Indonesia. Therefore, the Directorate General of Taxes needs to make various efforts to improve the performance of the Tax Volunteer program in terms of quality and quantity. Quality improvement can be seen by looking at the level of knowledge attainment of tax volunteers [17]. Knowledge intensification must know that the interaction between taxpayers can be imaged as a pleasant psychosocial interaction, moreover, if the group of taxpayers is published through the mass media [18].

This requirement will strengthen the incentive for greater tax awareness [18]. This includes achieving work performance, which can be accomplished through a variety of internal and external circumstances. Implementing training is one of the external elements that affects the success of knowledge intensification. The major objective of the training is to improve the caliber of human resources that can support work performance in order to accomplish corporate goals [23]. In the training, a number of factors, including as the training instructors, training methods, training materials, and training time, can support the attainment of the training objectives in the intensification of Tax Volunteers' knowledge. The existence of this training is to synchronize the policies of tax regulations that always change over time in accordance with the latest regulations. Based on the above background, the researcher wants to examine in depth about taxation with the title: "The Influence of Training Instructors, Training Methods, Training Materials and Training Time on Tax Volunteer Knowledge Intensification".

## **2 Theoretical Background and Hypotheses Development**

### **2.1 Teori Atribusi**

The study of attribution theory was originally carried out by Fritz Heider. According to Heider, there are two definitions of attribution as a process of perception and attribution as an evaluation of causality.

#### **Attribution as a Process of Perception**

Attribution as a process of perception is the core of the process of human perception. Heider argues that humans are engaged in psychological processes that relate their subjective experiences to various objects that exist. Then, the various objects are reconstructed

cognitively to become the sources of the consequences of perceptual experience. On the other hand, when people try to imagine an object, they will relate the experience to their minds [24]. People essentially attempt to comprehend the conduct of others by accumulating and fusing bits of information up until they reach a tenable justification for why other people act in a certain way. In other words, someone is constantly looking for the causes of someone else's actions. [4]. This theory describes the state of things around which make a person's behavior in social understanding called internal causes that direct the individual behavior in a person, for example personality, self-understanding, abilities, and stimuli [19]. Tax Volunteers training conducted by tax instructors so that Tax Volunteers understand the material presented so as to assist Taxpayers in calculating, depositing, reporting and recording obediently and obediently [21].

### **Attribution as an Assessment of Causality**

Attribution as an assessment of causality is the connection to social cognition that has led to the formulation of the next attribution. According to him, social cognition is the process by which people perceive and make judgments about other people. This is where attribution appears as a causality assessment that emphasizes the causes of certain people behaving. There are two types of causality attribution, namely personal attribution and impersonal attribution. What is meant by personal attribution is personal or personal causes that refer to beliefs, desires, and intentions that lead to purposeful human behavior. Meanwhile, impersonal attribution is a cause outside the person concerned which refers to the power that does not involve intentions or goals. For that, in the realm of social perception, people will try to explain the occurrence of a behavior [24].

This theory describes external causes that show in the surroundings that can influence behavior, for example about social and public thinking. In the phenomenological tradition, the question asked is how one makes contact with the real world if the mind only has sensory data of impressions and experiences. In social situations constantly trying to understand the behavior of others, and then draw conclusions about what underlies or underlies the behavior [19]. Related to this, Heider states that people can make two attributions, namely internal attributions and external attributions. Internal attributions are inferences made by a person about a person's attitude, character, or personality. Meanwhile, external attribution is an inference that a person makes regarding the situation in which he or she is [24]. This theory wants to explain the causes of human behavior. Is the behavior caused by internal dispositions) or by external circumstances [1].

### **Tax Volunteer Knowledge Intensification**

Intensification is a continuous effort to improve the quality of tax knowledge effectively and efficiently by field collection without having to change the current law. Intensification of knowledge of tax volunteers about volunteerism and knowledge of taxation will be able to provide added value in the form of first, mature knowledge of tax volunteers, so that providing assistance to taxpayers can be maximized and taxpayers do not hesitate to be accompanied by reporting their taxes. Second, taxpayers do not need to conduct tax consultations with the Tax Office (KPP or KP2KP), because there are already Tax Volunteers. Third, the mission of increasing the level of awareness and compliance of taxpayers will be achieved so that it has an impact on state revenues. Thus, the Tax

Volunteer program was carried out to the community to solve the problems mentioned above by intensifying tax volunteers in the form of training [8].

### **Tax Volunteer Training Instructor**

Instructors Expert and capable instructors transfer their knowledge to the participants [27]. The instructor is a capable teacher who contributes greatly to the success of the training program. The instructor explains the overall purpose of the job to the trainees then explains the specific tasks to see the relevance of each job and follow the correct work procedures, and have a patient nature. Given that training is generally oriented to skill improvement, the instructors chosen to provide training materials must really have adequate qualifications according to their fields, be professional and competent. Qualifications of a professional and competent instructor are training instructors who deliver material well, training instructors have good communication skills with trainees, training instructors have good behavior during the implementation of training programs and training instructors can respect the opinions of trainees. The experience and depth of mastery of the material by the instructor is expected to support obtaining the results of the transfer of weighty material that can be provided by the instructor to the trainees [28].

Instructors have skills in theory, teaching methods, and can communicate well with Tax Volunteers training participants, so this will greatly help increase the ability of tax volunteers. Thus, the existence of a training instructor is very important in determining the increase in the ability of trainees [6]. Training instructors play an important role in organizational development and change, achieving goals and competencies as well as the knowledge and abilities needed by participants. An instructor has an influence on tax volunteer training participants [3].

H1: The training instructor (X1) has an effect on the knowledge intensification (Y) of Tax Volunteers.

### **Tax Volunteer Training Method**

Method The training method is a method or technique in which a training program is designed and implemented [15]. The training method is carried out by delivering material, discussing, simulating the practice of filling out the Annual Income Tax Return and making billing codes [25]. The indicators used to measure the training method variables are the methods used in the training are in accordance with the objectives of the tax volunteer program and the methods used in delivering the material can improve the ability of tax volunteers [3].

The training method is a way or technique in which a training program is designed and implemented. The suitability of training methods with training objectives is an expected ideal condition. So, if the method chosen is the right method, including when the method is preferred by tax volunteers and the method helps tax volunteers understand the material presented, then this will greatly support the condition of tax volunteers to be able to achieve the goal of the training, namely increasing human resource capacity of tax volunteers. With the increase in the capacity of human resources, the tax volunteers can also increase the quantity and quality of their work as a form of achieving the desired work performance by DGT [28].

H2: The training method (X2) has an effect on the knowledge intensification (Y) of Tax Volunteers.

### **Tax Volunteer Training Materials**

Materials have an important role in the implementation of effective training. Even though it has been done, the training held for Tax Volunteers must still be prepared as well as possible. It takes careful planning in the preparation of the material in order to answer the needs and provide the right results. Material preparation is included in the advanced stage after the training objectives have been determined. The nature of the training material should be to the point and provide the right experience. The material does not have to be long and convoluted, but the material presented is in accordance with the training objectives. Good training material can be understood well. Materials can also help improve volunteer skills in assistance [28].

Training materials are material that is in accordance with the needs of participants and is material that is relevant to the training objectives, so this will greatly help training participants, namely Tax Volunteers, to be able to understand the materials presented and implement them during the implementation of assistance to taxpayers. Thus the purpose of the training is to increase the capacity of human resources from Tax Volunteers, where the increase will support Tax Volunteers to be able to achieve the conditions of knowledge intensification desired by the Directorate General of Taxes, namely the maximum quantity and quality of work. So that it can be indicated that the more appropriate the training material is to the needs of the participants, the higher the work performance of the trainees [5]. To improve the quality of learning, the indicators of training materials must meet several indicators, namely, first, a learning curriculum that is adapted to the needs of the world of work. Second, the relevance of the learning content to the topic of the training carried out. Third, the effectiveness of the targets that becomes the benchmark for the achievement of a training program. Fourth, build the integrity of the trainees in building group integrity so that post-training communication is established [3].

H3: The training material (X3) has an effect on the knowledge intensification (Y) of Tax Volunteers.

### **Tax Volunteer Training Time**

Time is a resource that we cannot buy or sell, we share with others or we take from them. The training time is based on consideration of the number and quality of abilities, participants' learning abilities, and teaching media [9]. The training time is adjusted to the content of the training to be taught [12]. The duration of time for delivering the material must be effective and efficient so that the duration of time given by the training instructor to understand the material is quite good.

Time is a resource that we cannot buy or sell, we share with others or we take from them. The time period or period of productive study such as memorizing, typing, doing calculations and so on is between 20–30 min. The time of the training is adjusted to the content of the training to be taught [27].

H4: The training time (X4) has an effect on the training material (X4) for Tax Volunteers.

### 3 Research Method

This study is a form of quantitative research that collects primary data utilizing a google form and a questionnaire. This study makes use of first-hand information gathered from participants, specifically Central Java Regional Office Tax Volunteers 2. Researchers will use the Central Java Regional Office Tax Volunteers 2 as their study's population. According to Krejcie and Morgan (1970), the required number of samples is 132 [20] for  $N = 200$ . Using the SPSS program and multiple regression analysis, descriptive analysis, validity and reliability tests, and conventional assumptions are the data analysis techniques used. A computer program called SPSS is utilized for statistical analysis.

### 4 Result and Discussion

#### 4.1 Analisis Deskriptif

Respondent data is used to identify the characteristics of respondents including study programs, agencies and gender. Based on the results of respondents' answers to the questionnaire with a population of 200 respondents, 132 respondents were taken according to the criteria and processed the data. The questionnaire was filled out by the academic community from 10 study programs, namely Accounting 81 Tax Volunteers, Tax Management 3 Tax Volunteers, Management 30 Tax Volunteers, Marketing Management 1 Tax Volunteer, Sharia Accounting 10 Tax Volunteers, Banking & Finance 1 Tax Volunteer, Sharia Economics 2 Volunteers Tax, Development Economics 1 Tax Volunteer, Economic Management 2 Tax Volunteer and Business Administration 1 Tax Volunteer, Gender Female 102 Tax Volunteers and Male Tax Volunteers 30.

#### 4.2 Results of Data Analysis

##### Validity and Reliability Test

Test the validity of a measurement instrument to determine whether it is valid or not. It is deemed to be valid if the "Case Processing Summary" output table contains data on the number of samples ( $n$ ), which has a value of 132, and is 100% valid, i.e., there are no empty rows. Excluded, however, has a value of 0, meaning that all data were used in the analysis and nothing was excluded. If Cronbach's Alpha is more than 0.60, the reliability statistics output table is deemed to be legitimate. Because Cronbach's Alpha  $> 0.60$ , the output table "Reliability Statistics" is judged to have legitimate results. If the Corrected Item-Total Correlation is at 5% significance, the "Item-Total Statistics" table is deemed to be valid. As a result, all statements and questions have been declared valid because they have a value of  $r_{count} > r_{table}$ .

From the results of the analysis of the reliability test, the item scores with a total score can be obtained. We then compare this value with the value of  $r_{table}$ ,  $r_{table}$  is searched for significance for reliability testing. From the results above,  $N = 132$  with a significance of 5%, it was found that the  $r_{table}$  value was 0.1427. The results obtained that all statements and questions have been declared reliable or trustworthy and consistent because they have a value of  $r_{arithmetic} > r_{table}$ .

**Classical Assumption Test**

*Normality Test (Table 1).*

According to the SPSS output table, if the Asymp. Sig. (2-tailed) significance value is 0.200 larger than 0.05, the data is normally distributed. The results of the Kolmogorov-Smirnov normality test can therefore be interpreted as indicating that the data are regularly distributed. As a result, the regression model’s assumptions or conditions for normalcy have been satisfied (Table 2).

*Multicollinearity Test*

The Tolerance value is > 0.10 and the VIF value is 10.00, which indicates that there is no multicollinearity symptom, according to the preceding table. According to table, the Tax Instructor variable (X1) has a tolerance value of 0.614, the training technique is 0.629, the training material is 0.510, and the training time is 0.665, all of which are larger than 0.10. The VIF value for the training technique (X2) is 1.591, the training material (X3) is 1.961, the training time (X4) is 1.505 less than 10.00, and the VIF value for the tax teacher variable (X1) is 1.628. According to the reasoning behind the multicollinearity test, it may be said that the regression model does not exhibit any multicollinearity symptoms (Table 3).

*Heteroscedasticity Test.*

In the Glejser test for heteroscedasticity, the independent variable is regressed to the Absolute residual value. Based on the output coefficients table, where the dependent variable is the variable Abs RES. According to the result above, the training instructor variable (X1) significance’s value (Sig.) is 0.171. The training technique variable (X2) has a value of 0.171. The training manual variable (X3) has a value of 0.218. The training time variable (X4) has a value of 0.447. The Glejser test’s basis for decision-making

**Table 1.** Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		132
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,29879770
Most Extreme Differences	Absolute	,060
	Positive	,048
	Negative	-,060
Test Statistic		,060
Asymp. Sig. (2-tailed)		,200c,d

**Table 2.** Multicollinearity Test

Model		Coefficients <sup>a</sup>						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8,775	1,388		6,322	,000		
	Training Instructor	,157	,085	,194	1,833	,069	,614	1,628
	Training Methode	-,169	,143	-,124	-1,181	,240	,629	1,591
	Training Material	-,005	,126	-,004	-,039	,969	,510	1,961
	Training Time	,314	,111	,289	2,832	,005	,665	1,505

a. Dependent Variable: Knowledge Intensification

**Table 3.** Heteroscedasticity Test

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,505	,804		,627	,532
	Instruktur Pelatihan	-,068	,049	-,153	-1,376	,171
	Metode Pelatihan	,016	,083	,021	,193	,847
	Materi Pelatihan	,090	,073	,151	1,237	,218
	Waktu Pelatihan	,049	,064	,082	,763	,447

a. Dependent Variable: Abs\_RES

states that there is no evidence of heteroscedasticity in the regression model because the significance value of the four variables mentioned above is more than 0.05 (Table 4).

### Multiple Regression Test Multiple

To determine how much the independent factors affect the dependent variable, linear regression is performed. The study variables and the regression analysis techniques are

**Table 4.** Variables Removed

Variables Entered/Removed <sup>a</sup>			
Model	Variables Entered	Variables Removed	Method
1	Training Instructor, Training Methode, Training Material, Training Time <sup>b</sup>	.	Enter

a. Dependent Variable: Knowledge Intensification

b. All requested variables entered.

detailed in the output table “Variables Entered or Removed” above. While the intensification of knowledge is the dependent variable in this research, the independent factors employed are training time, training instructors, training techniques, and training materials. The entar approach is used in regression analysis. No variables are eliminated, leaving the Removed variable column empty or without any entries (Table 5).

$$IP = \alpha + \beta 1IsP + \beta 2MeP + \beta 3MaP + \beta 4WP + e.$$

$$= 0,8775 - 0,157sP - 0,169 MeP - 0,005 MaP + 0,314 WP + e.$$

In multiple linear regression analysis of the dependent variable and which two or more independent variables are used in the study it uses 4 independent variables. Based on the results of the analysis above, the significance of the training instructor is 0.069. Because the sig value > 0.05, this indicates that there is no influence between the Training Instructors on the intensification of knowledge because the sig value is > than 0.05. The significance of the Training instructor is worth 0.240. Because the sig value > 0.05, this indicates that there is no influence between the training methods on the intensification of knowledge because the sig value is > than 0.05. The significance of the Training instructor is worth 0.969. Because the sig value > 0.05, this indicates that there is no influence between the training material on the intensification of knowledge because the

**Table 5.** Multiple Regression Test

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,775	1,388		6,322	,000
	Training Instructor	,157	,085	,194	1,833	,069
	Training Method	-,169	,143	-,124	-1,181	,240
	Training Material	-,005	,126	-,004	-,039	,969
	Training Time	,314	,111	,289	2,832	,005

a. Dependent Variable: Knowledge Intensification

**Table 6.** Anova

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30,989	4	7,747	4,452	,002 <sup>b</sup>
	Residual	220,981	127	1,740		
	Total	251,970	131			

a. Dependent Variable: Knowledge Intensification

b. Predictors: (Constant), Training Time, Training Instructor, Training Method, Training Material

sig value is > than 0.05. The significance of the Training instructor is worth 0.005. Because the value of sig < 0.05, this indicates that there is an influence between the time of training on the intensification of knowledge because the value of sig < 0.05 (Table 6).

#### *Coefficient of Determination Test*

It is known that the significant value (Sig.) in the F test is 0.02 based on the output table “ANOVA” above. The training instructor (X1), training method (X2), training material (X3), and training time (X4) all concurrently effect the intensification of knowledge (Y) or significant because Sig. 0.02 < 0.05, which serves as the foundation for decision-making in the F exam. As a result, the conditions for understanding the coefficient of determination value in a multiple linear regression analysis have been met (Table 7).

It may be deduced from the SPSS “Model Summary” output table above that the R Square coefficient is 0.123. R Square’s value of 0.123 is obtained by multiplying the coefficient’s value, or “R,” by itself, which equals 0.350 x 0.350. The R Square coefficient of determination is 0.123, or 12.3%, in magnitude. This figure indicates that the achievement variable (Y) is simultaneously impacted by 12.3% by the variables of training instructors, training techniques, training materials, and training time. While the remaining percentage (100%-12.3% = 87.7%) is affected by factors outside of this regression equation or factors that have not been examined.

#### *T-Test*

The results of the t-test aim to determine whether the independent variable or independent variable (X) partially (alone) has an effect on the related variable or dependent variable

**Table 7.** Model Summary

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,351 <sup>a</sup>	,123	,095	1,31909

a. Predictors: (Constant), X4, X1, X2, X3

b. Dependent Variable: Y

**Table 8.** T-Test

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	8,969	1,222		7,340	,000
	Training Instructor	,207	,068	,257	3,028	,003

a. Dependent Variable: Knowledge Intensification

(Y). The formula to find the value of t table =  $(a/2; nk-1$  or df residual) then t table = number 0.025; 127 found the t table value of 1.978 (Table 8).

It may be deduced from the SPSS “Coefficients” output Table 8 that the training instructor variable (X1) significance’s value (Sig) is 0.003. It can be deduced that H1, or the first hypothesis, is accepted based on the value of Sig. 0.003 probability 0.05. This indicates that the training instructor (X1) has an impact on the intensification of knowledge (Y). It is known that the computed T value of the training method variable is 3.028 based on the SPSS output mentioned above. The first hypothesis, H1, is inferred to be true because the t arithmetic value is  $3.028 > t$  table 1.978. This indicates that the training instructor has an impact on the knowledge of intensification (Y) (Table 9).

It can be deduced that H2, or the second hypothesis, is rejected because the value of Sig.  $0.262 > 0.05$  probability. This indicates that the training method (X2) has no bearing on the knowledge intensification (Y). It is known that the computed T value of the training method variable is 1.126 based on the SPSS output mentioned above. The second hypothesis, or H2, can be ruled out because the t arithmetic value is  $1.126 < t$  table 1.978. This indicates that the training method has no impact on the knowledge intensification (Y) (Table 10).

It is known that the significant value (Sig) of the training material variable (X3) is 0.032 based on the SPSS “Coefficients” output table above. It can be deduced that H3, or the third hypothesis, is accepted based on the value of Sig. 0.032 probability 0.05.

**Table 9.** T-Test

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	11,479	1,048		10,952	,000
	Training Method	,134	,119	,098	1,126	,262

a. Dependent Variable: Knowledge Intensification

**Table 10.** T-Test

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,962	1,249		7,973	,000
	Training Material	,202	,093	,186	2,162	,032

a. Dependent Variable: Knowledge Intensification

This indicates that training material (X3) has an impact on knowledge's intensification (Y). It is known that the computed T value of the training material variable is 2.162 based on the SPSS output mentioned above. The third hypothesis, H3, is adopted since the t arithmetic value of 2.162 > the t table value of 1.978. This indicates that training materials have an impact on knowledge intensification (Y) (Table 11).

It is known that the significant value (Sig) of the training time variable (X4) is 0.032 based on the SPSS "Coefficients" output table above. It can be deduced that H3, or the fourth hypothesis, is accepted based on the value of Sig. 0.001 probability 0.05. This indicates that training time (X4) has an impact on knowledge's intensification (Y). It is known that the training method variable's calculated T value is 3.563 based on the SPSS output mentioned above. The fourth hypothesis, H4, is adopted since the t arithmetic value is 3.563 > the t table 1.978. This demonstrates that training time has an impact on knowledge intensification (Y) (Table 12).

#### *F Test*

Test The F test seeks to ascertain the simultaneous impact of variable X on variable Y. Using the formula  $F_{table} = \dots$ , it is possible to find the distribution of the statistical table's r value at a significance level of 5% or 0.05. (k;nk). Where n is the number of samples and "k" is the number of independent variables (also known as X).  $F_{table} = (4;128)$  therefore discovered r table to have a value of 0.1449.

**Table 11.** T-Test

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,934	,771		12,881	,000
	Training Time	,325	,091	,298	3,563	,001

a. Dependent Variable: Knowledge Intensification

**Table 12.** F-Test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	30,989	4	7,747	4,452	,002 <sup>b</sup>
	Residual	220,981	127	1,740		
	Total	251,970	131			

a. Dependent Variable: Knowledge Intensification

b. Predictors: (Constant), Training Time, Training Instructor, Training Method, Training Material

The value of Sig. is 0.002, as seen in the SPSS output table above. Because of the value of Sig. 0.002 0.05, it can be said that the hypothesis is accepted because the training instructor, training method, training materials, and training time all effect achievement, according to the grounds for decision-making in the F test (Y).

The computed F value is 4.452, which is known from the SPSS output table above.  $4.452 > F$  table 0.1449, which is the computed F value. So, some of the basis for decision making in the F test can be concluded that the hypothesis is accepted or in other words the training instructor (X1), training method (X2), training material (X3) and training time (X4) simultaneously affect achievement (Y).

## 5 Discussion

### 5.1 The Effect of Training Instructors on Knowledge Intensification

Based on the results of hypothesis testing, training instructors on tax knowledge intensification have no significant effect. This finding is in line with Aprilia Ayu's finding that in attribution theory, training instructors are one of the external factors that affect the work performance of tax volunteers. The training is given at the beginning before tax volunteers provide direct assistance to taxpayers, so many volunteers still have problems at the time. Training and assistance, while the training instructors have not been able to optimally help tax volunteers to overcome these obstacles [5]. This happens because the requirements for participating in Tax Volunteers are students who have taken or are currently taking taxation courses. The training instructor to train Tax Volunteers is a lecturer in taxation courses at the campus so that Tax Volunteers already know how to deliver material, communication skills and lecturer behavior as tax instructors. Therefore, the Tax Volunteer training instructor has no effect on the intensification of tax volunteers.

### 5.2 Effect of Training Methods on Knowledge Intensification

Based on the results of hypothesis testing, training methods on tax knowledge intensification have no significant effect. This finding is in line with Aprilia Ayu's finding that the training method is one of the external factors that affect the work performance of Tax Volunteers because the training method used has not been maximally effective in

providing understanding to tax volunteers[5]. This happens because the requirements for participating in Tax Volunteers are students who have taken taxation courses with a taxation grade of A. Because tax volunteers have learned about taxation with the same training objectives as tax lecturers, the training methods taught by tax instructors are the same as tax lecturers.. Therefore, the Tax Volunteer training method has no effect on the intensification of tax volunteers.

### **5.3 Effect of Training Materials on Knowledge Intensification**

Based on the results of hypothesis testing, training materials on tax knowledge intensification have no significant effect. This finding is in line with Aprilia Ayu's finding that the training material is an external factor in attribution theory, but because the materials presented have not been fully understood by tax volunteers and should still be improved, it is likely that tax volunteers will experience obstacles and difficulties in implementation of the material that has been delivered during the training also becomes greater. Thus, it is hoped that the DGT can make efforts to make the material more interesting and more structured so that tax volunteers can understand it more optimally [5]. This happens because the Tax Volunteer training material has been taught when receiving taxation course lectures with the aim of training to help Taxpayers provide assistance. Therefore, the Tax Volunteer training material has no effect on the intensification of tax volunteers.

### **5.4 Effect of Training Time on Knowledge Intensification**

Based on the results of hypothesis testing, training time on tax knowledge intensification has a significant effect. This finding is in line with Darmayasa's finding that employee performance is responded very positively to almost three elements, one of which is time [7]. This happens because the time given during the training is very effective and efficient. And the time for studying Tax Volunteers regarding the material is quite good because prior to the Tax Volunteer training, Tax Volunteers already had a fairly good study time while attending tax lectures on campus. Therefore, the time of Tax Volunteer training has an influence on the intensification of tax volunteers.

## **6 Conclusion**

Based on the results of the analysis above, the results of this study include, among others, that training instructors on tax knowledge intensification had no effect on tax volunteer knowledge intensification, training methods had no effect on tax volunteer knowledge intensification, training materials on knowledge intensification were declared to have no effect and training time on knowledge intensification has a significant effect. The limitations experienced in this study are in the data taken by researchers after the Tax Volunteers have finished completing the Tax Volunteer tasks so that the knowledge intensification of Tax Volunteers is not during the Tax Volunteer training but they gain knowledge intensification when they go directly to the field.

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