



The Effect of Tax Information Technology on TaxPayer Compliance and The Role of Tax Consultants

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Abstract. The aims of this study were to examine and analyze: (1) The effects of technology information taxation and role of tax consultants on taxpayers; (2) the effects of taxation information technology on taxpayer compliance; (3) the effects of consultant tax roles towards on taxpayers compliance. The population of the study was taxpayers of Micro, Small and Medium Enterprises (MSMEs) totaling 1.5 million business units in Makassar City. The number of samples in the study was 100 respondents using Slovin formula. Analytical tools used to reach the objectives of the study were regression multiple analysis. The results of the research revealed that utilization of taxation information technology and the roles of tax consultants had simultaneous impacts on taxpayers compliances. The utilization of taxation information technology and the role of tax consultants had partial impacts on taxpayers compliance.

Keywords: Taxpayer Compliance, Tax Information Technology, Role Tax Consultants.

1 Introduction

The tax ratio of tax revenues to Indonesia's gross domestic product (GDP) over the last six years, from 2017 to 2022, has experienced fluctuations. In 2017, the acceptance ratio was 9.89%; in 2018 it increased to 10.24%; in 2019 it fell to 9.77%; in 2020 it fell again to 8.33%; in 2021 it will increase to 9.11%; and in 2022 it would be 10%. Even though the ratio of tax revenue to GDP has increased, it is still below the 15% standard required by the International Monetary Fund (IMF). The tax ratio is an indicator of a country's tax performance. Based on the data above, tax performance in Indonesia has not met the required criteria. Therefore, in the future, we need to improve tax revenues in our country so that the tax ratio continues to increase.

Tax ratio level or reception tax can affect the nature of factors macro and their properties micro. Macro factors included tax rates, level of income per capita, and level of optimization of management and government. Meanwhile, nature micro, that is, obedience must tax, commitment, and coordination between state institutions, there is no difference in perception between must tax and officer tax.

The result is study, it was shown that the Utilization of information technology had a positive and significant effect on taxpayer compliance [1]. This research, several

factors will be discussed that can influence the low tax revenue ratio, namely the level of taxpayer compliance, the use of tax information technology, and the role of tax consultants. Taxpayer compliance can increase tax revenues because one indicator of compliance is that taxpayers pay their taxes. However, it cannot instantly build and increase taxpayer compliance, because it requires long-term processes and policies that have an effective impact on state revenues. To make taxpayers compliant requires a long process. The government should not only prioritize the issuance of tax regulations, but other things such as Information Technology (IT) are needed in the tax sector. Utilization of Tax Administration Core System Updates (PSIAP) which provides various benefits of ease of payment and reduced compliance costs. PSIAP uses tax information technology to make tax payments easier.

Several studies have been carried out related to tax technology. The use of technology has no effect on individual taxpayer compliance [2]. Utilization of information technology affects WP compliance [3]. Information technology has a positive effect on financial managerial performance [4]. The application of information technology improves taxpayer compliance [5]. The findings of study are not all consistent; some have discovered an effect, while others have found no effect.

According to [6], tax consultant play a crucial role in maintaining and enhancing tax compliance. With roughly 40 thousand tax officials and more than 200 million taxpayers, believes they will be unable to monitor effectively, let alone maintain compliance. The occurrence of regulatory changes, as well as the complexity of tax laws and their norms, which are highly detailed and difficult to understand, can lead to uncertainty about the level of compliance. As a result, tax consultants, both individuals and corporations, can contribute to the tax compliance system. The results showed that consultants played a role in influencing taxpayer obedient behavior while helping taxpayer carried out their tax obligations. Tax consultant can assist clients in complying with all tax laws and regulations.

Research conducted by [7] found that tax consultants play a role in influencing taxpayers' compliant behavior and assisting taxpayers in carrying out their tax obligations. However, the research was carried out descriptively, while the research that will be carried out is descriptive statistics and carries out hypothesis testing.

Based on the description above, the problem of this research can be formulated as follows: (1) Does the use of tax information technology and the role of tax consultants simultaneously influence MSME taxpayer compliance in Makassar City; (2) Does the use of tax information technology have a partial effect on MSME taxpayer compliance in Makassar City; (3) Does the role of tax consultants have a partial effect on MSME taxpayer compliance in Makassar City.

2 Literature Review

2.1 State of the Art

In 2022, our country's tax revenue ratio will be barely 10%. This ratio level remains low when compared to the IMF's target of 15% of domestic gross domestic Income

(GDP). This demonstrates that tax revenues were not maximized. Much research has been performed to improve taxpayer compliance. However, the research will be conducted to see if compliance can increase reception tax. Several research have discovered factors that impact increased tax compliance. However, the taxpayer revenue ratio remains extremely low.

2.2 Theory Behavior Planned (Theory of Planned Behavior)

The developed theory of planned behavior, which says that purpose is necessary for every human in order to perform particular behaviors [8]. Intention can be defined as a possible driver of action as well as a measure of how strongly someone desires to perform a specific behavior; hence, if someone has strong intentions, they have a better chance of performing the desired behavior

2.3 Utilization Technology Information Taxation

The application of information technology in e-system-based tax modernization will boost tax compliance as well as public trust in tax administration [3]. The expediency of information technology users in opting to adopt information technology with the conviction that information technology users may make a beneficial contribution to their users is one of the benefits of information technology [2].

Information technology as computer technology used to process and store information, as well as communication technology used to send information [9]. The computer-based information technology is one of the information technologies that has a significant impact on organizational information systems since it can be provided immediately and accurately [10]. Discovered that information technology has a role in assisting taxpayer compliance in Indonesia [11]. The findings of their study suggest that innovation has an impact on taxpayer compliance [12]. The study's findings demonstrate the usefulness of tax information technology in enhancing taxpayer compliance. This study conducted and discovered that the usage of digital content, understanding of digital media, and intensity of digital services boosted taxpayer compliance [13].

2.4 Consultant Role Tax

A Tax Consultant is a person who provides tax consulting services to taxpayers in order to exercise rights and fulfill them its tax obligations are in accordance with tax laws and regulations (PMK RI Nomor 175/PMK.01/ 2022) [14]. Tax consultants influence taxpayers' compliance behavior from their ethics in providing services and providing examples of tax compliance to taxpayers [7].

The role of tax consultants in forming the tax system includes:

1. The role of consultants as intermediaries: Tax consultants as intermediaries between taxpayers and tax authorities, carrying out various important tasks in the tax system.
2. Fulfillment of the rights and obligations of taxpayers to be represented

3. The presence of a consultant is closely related to the concept that a taxpayer has the right to be represented by the taxpayer's attorney
4. Changes and complexity in tax provisions
5. Tax laws and regulations and tax administration procedures are quite complicated and difficult to understand. In fact, it often changes. On the one hand, taxpayers do not have enough time and compliance to understand it well.
6. The role of tax consultants on the level of compliance
7. Tax consultants have the ability to provide a significant influence in the tax compliance process with their compliance.

2.5 Tax Payer Compliance

In their study used indikator of taxpayer compliance, such as registering, calculating, paying, and reporting. Compliant taxpayers are those who fulfill four criteria, namely: (1) timely submission of notification letters for all types of taxes; (2) have no tax arrears, except for tax arrears that have obtained permission to pay in installments or postpone tax payments; (3) financial statements audited by a public accountant or government financial supervision agency with an unqualified opinion for three consecutive years; (4) Never been convicted of committing a crime in the field of taxation based on a court decision that has had permanent legal force within the last 5 (five) years [15]. Tax compliance attitude is influenced by demographic, individual, social, institutional and economic factors [16].

3 Method Research

3.1 Population and Sample

This study's population consists of Micro, Small, and Medium Enterprises (MSMEs). According to data from the Department of Cooperatives and MSMEs, there would be 1.5 million business units by the end of 2021. The following are the reasons for selecting MSMEs as the population: (1) the number of MSMEs has expanded year after year; and (2) MSMEs represent the backbone of the national economy. Given the huge population, this study used a sample. The Probability Sampling approach was utilized in this study's sampling. The probability sampling is a sampling approach that gives each element (member) of the population an equal chance of being chosen as a member of the sample [17]. This criteria is used since MSMEs are largely homogeneous. The sample was used to determine the number of samples in this research [18].

$$n = N / (Nd^2 + 1) \quad (1)$$

Description:

n = Number Sample

N = Number Population

d² = Set precision. _ Preset precision _ by 10%

Based on the above formulation, then amount sample study are:

$$n = 1.500.000 / ((1.500.000) (0,1) + 1)$$

$$n = 1.500.000 / 1.500.001$$

$$n = 99.99 \text{ or rounded to } 100 \text{ MSMEs}$$

3.2 Data Collecting Method

The following data collection approaches are necessary for this research:

1. Questionnaire or questionnaire is a data gathering strategy that involves sending a written statement that has been produced in advance and will be filled out by the respondent. The prepared questionnaire will be disseminated and filled up by Makassar City's MSME taxpayers.
2. Observation is a data collecting strategy that involves systematically observing and recording the symptoms under investigation. Researchers conducted these observations by directly visiting MSME taxpayers to see the research object.

3.3 Method Analysis

Multiple linear regression was employed as the analysis approach to answer this study hypothesis. This multiple regression predicts an increase or decrease in the dependent variable if two or more independent variables were raised or decreased. The multiple regression model as follow [19]:

$$Y_i = a + b_1.X1_i + b_2.X2_i + \dots + b_n.Xn_i + \epsilon_i \quad (2)$$

Description:

Y_i = Variable Depend

a = Constanta

$b_1 \dots b_n$ = regression coefficient

$X1_i \dots Xn_i$ = Variable Independent

ϵ_i = Variable Disturbance

Equation above Then explained in study This with equality as following:

$$Y_i = a + b_1.X1_i + b_2.X2_i + \epsilon_i \quad (3)$$

Description:

Y_i = Tax Payer Compliance

a = Constant

b_1, b_2 , = Coefficient Regression

$X1_i$ = Utilization Technology Information Taxation

$X2_i$ = Consultant Role Tax

ϵ_i = Error mistake, that is values from other variables

Multiple regression will the obtained determinant (R^2), which is used to quantify the capacity to explain the independent variable alongside the dependent variable. In general, the magnitude (R^2) is between 0 and 1. The determinant coefficient (R^2) is used

to calculate the percentage level of effect of the independent variable (X) in the regression equation model on the dependent variable (Y). The R^2 value is considered good if it is equal to or close to 1.

4 Results

Tabulated results answer respondents on average each variable study can seen in Table 1 below:

Table 1. Table captions should be placed above the tables.

Variable Study	Average value
Tax information technology	4.21
Role tax consultants	3.97
Tax payer compliance	4.20

According to table 1 above, the average value of the tax information technology use variable is 4.21. This average value is very high category, indicating that the MSME taxpayers who respondent is used tax technology information. This demonstrates that tax information technology is extensively used because the information process is appropriate time, the information is delivered accurately, and it benefits users. The tax consultant role variable has an average value of 3.97. This is a high category value, indicating that tax consultants serve as a middleman between taxpayers and tax authorities, that they can represent taxpayers, and that they can socialize tax regulations. This taxpayer compliance indicator has an average value of 4.20. This rating is high, indicating that taxpayers are particularly conscientious about performing their commitments and exercising their tax rights.

4.1 Analysis Multiple Linear Regression

In this section, testing will be conducted to determine how much influence the usage of tax information technology and Consultant role of tax advisers has on MSME taxpayer compliance, both simultaneously and partially. Table 2 shows the results of various linear regression calculations:

Table 2. Analysis Results Multiple Linear Regression

Variable Independent	Coefficient Regression	t- count	Sig.
Tax Information Technology (X1)	0.476	6,015	0,000
Role Tax Consultant (X2)	0.387	4,894	0,000
Constant = 7.731	F- count	= 67,443	Sig.F = 0.000
Multiple R = 0.763	R. Square	= 0, 0.582	A = 0.05

Analysis results multiple linear regression in Table 2 Then entered to in the equation model regression multiple with formulation as $Y = 7,731 + 0, 476X1 + 0,387X2 + e$.

The preceding linear regression equation illustrates that both the usage of tax information technology (X_1) and the role of tax consultants (X_2) have a favorable influence on taxpayer compliance (Y). The above equation's outcomes are described as follows:

1. The constant value (a) is 7.731.
This constant value suggests that if the independent variables (X_1 and X_2) are assumed to be zero, taxpayer compliance will be 7.731.
2. The beta regression coefficient (b_1) of variable X_1 is 0.476.
The beta regression coefficient (b_1) value indicates that the effect of tax information technology has a positive influence on taxpayer compliance. This suggests that if the tax information technology use variable is increased while the other factors remain constant, the level of taxpayer compliance will improve by 0.476.
3. The beta coefficient of regression (b_2) is 0.387.
The beta regression coefficient (b_2) value indicates that the role of tax consultants has a favorable influence on taxpayer compliance. This suggests that if the tax consultants role variable is raised while the other factors remain constant, taxpayer compliance will rise by 0.387.
4. The multiple R correlation coefficient is 0.763.
The correlation coefficient known to measure the degree or level of similarity between all independent variables. The correlation coefficient (R) value indicates that the use of tax information technology and the involvement of tax consultants have a 0.763 influence on taxpayer compliance.

The degree of the influence of the independent variables as a whole is reflected by the value of the coefficient of multiple determination (R square), which is 0.582. This shows that the factors of using tax information technology and the role of tax consultants have a 58.2% influence on MSME taxpayer compliance in Makassar. Other variables outside of the variables in this study influenced 41.8% ($100\% - 58.2\%$).

4.2 Test Results Hypothesis

To test the influence between variables partially and simultaneously from the independent variable on the dependent variable, the F test (simultaneous test) and t test (partial test) are used. The explanation of the two test results is explained as follows:

1. Simultaneous Test

The F test is used to assess the concurrent influence of tax information technology (X_1) and the role of tax consultants on taxpayer compliance (Y) under investigation. The F_{count} value was $67.443 > F_{\text{table}}$ of 3.090 based on the findings of the ANOVA (Analysis of Variance) or F test, and the significance level was less than the 5% threshold of incredulity ($0.000 > 0.05$). These results means that in a way simultaneous variable X (Tax Information Techno (X_1) and role consultant tax (X_2) has an effect positive to variable Tax Payer Compliances (Y). Based on results that, then hypothesis First from study This that is tax information technology and role consultant tax influential significant to Tax Payer Compliances accepted.

2. T test (Partial)

The t test was used to see how each independent variable affected the dependent variable. The t test results can be interpreted as follows based on the findings of statistical calculation from the two independent variables: (1) For the tax information technology utilization variable (X_1), the t_{count} value is $6.015 > t_{table}$ of 1.985, and the significance level is less than the 5% confidence level, namely $0.000 > 0.05$. As a result, this number indicates that the varied usage of tax information technology (X_1) has a considerable effect on taxpayer compliance (Y). This indicates that the use of tax information technology delivers quick processing, correct information, and contributes to tax compliance, which will raise the degree of taxpayer compliance. Based on these findings, the second hypothesis of this study, that the hypothesis of tax information technology has a considerable effect on taxpayer compliance, is accepted. (2) The t value obtained for the tax consultant role variable (X_2) is $4,894 < t_{table}$ of 1.985, and the significance level is larger than the 5% confidence level, namely $0.000 > 0.05$. As a result, this number indicates that the changing role of tax consultants (X_2) has a considerable impact on taxpayer compliance (Y). Based on these findings, the third hypothesis of this study is accepted: the involvement of tax Consultants has a major impact on taxpayer compliance.

5 Discussion

5.1 The Effect of Tax Information Technology on Taxpayer Compliance

Tax information technology is being used with indicators of timely information processes, reliable information, and good contributions to users. According to the research findings, the usage of tax information technology has an impact on taxpayer compliance. Taxpayers can gain from tax information technology when the tax system delivers convenience and benefits in the taxation process, increasing taxpayer compliance.

There are currently various tax system applications available, such as e-filing and e-billing. E-filing is a tax program that taxpayers utilize to report their Annual SPT and Periodic SPT. E-filing enables taxpayers to swiftly report Periodic SPT and Annual SPT because it may be done from anywhere and at any time. As long as the taxpayer fills out the form truthfully, the data reported is correct and saved. The reported data is available to the taxpayer at any time. E-billing is a tax application that taxpayers utilize to pay their taxes. E-billing makes paying taxes easier and faster for taxpayers.

Finding research These lend supporting to the Technology Acceptance Model (TAM) idea. The perceived usefulness and perceived ease of use of a system determine its use. A taxpayer believes that a technology is good or useful to him, he will use it; conversely, a taxpayer believes that a technology is not advantageous to him. The convenience and usefulness of the tax information system in actions to obtain an Taxpayer identification number (NPWP) as a means of self-identifying or taxpayer identity in carrying out their tax rights and obligations in tax administration. The ease and usefulness of the tax information system in the tax payment process will increase the obligation to fulfill tax payments. The ease and usefulness of the tax information

system in reporting SPT will increase taxpayers' ability to report periodic and annual SPT. The ease and usefulness of the tax information system will increase tax revenues. The use of a tax information system allows taxpayers to pay taxes according to payment time and anywhere.

The findings of this study are consistent with earlier research. The discovered that the usage of information technology influenced individual taxpayer compliance [1]. Individual taxpayer compliance is influenced by the usage of information technology [5]. According to [3] the utilization of information technology influences taxpayer compliance.

5.2 The effect of Tax Consultants' Roles on Taxpayer Compliance

According to the findings of the study, the role of tax consultants promotes taxpayer compliance and tax reception. In this study, the role of tax consultants is measured using three indicators: (1) tax consultants act as intermediaries between taxpayers and tax authorities; (2) tax consultants can act as representatives/represent taxpayers in tax settlement; and (3) Tax consultant and educators can both socialize tax regulations in order to enhance taxpayer compliance.

Based on respondents' answers in the high category, the role of tax consultant for MSME taxpayers. This suggests that respondents believe tax consultants can act as go-betweens for taxpayers and tax authorities, represent taxpayers, and socialize tax regulations. This contributes to the adoption of our country's tax collection system, specifically the self-assessment system. Where taxpayers are empowered to calculate, pay, and report their tax liabilities. This is when a third party that understands taxation comes in to help taxpayers understand. The tax authorities are currently attempting to include third parties in assisting taxpayers in successfully fulfilling their tax duties. For example, the Directorate General of Taxes (DJP) works with universities to educate taxpayers.

6 Conclusion

Based on the findings and discussions, it is possible to conclude that: (1) the use of tax information technology and the role of tax consultants have a major concurrent influence on taxpayer compliance; and (2) the use of tax information technology for taxpayer compliance. Tax information technology that can deliver timely information, accurate information, and positive benefits to taxpayers will boost compliance; (3) The function of tax consultants has a significant influence on taxpayer compliance. When tax consultants provide benefits to taxpayers, their increases compliance.

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