



The Effect of Tax Consultant Service Quality, e-SPT Implementation, and Tax Consultant Code of Ethics on Taxpayer Compliance with Modernisation of Tax Administration System as Moderating Variable

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ABSTRACT

The purpose of this study was to ascertain the moderating effects of the tax consultant code of ethics, E-SPT implementation, and service quality on taxpayer compliance. Associative research is used in this study. 104 respondents participated in this study, which was carried out at the Palembang Ilir Timur Tax Consultant office region. A saturated sample is the one that was used. This study's major source of data is primary. A questionnaire was used in the data collection process. According to hypothesis testing, taxpayer compliance is greatly impacted by the quality of tax consultant services, it is unaffected by the implementation of E-SPT, and it is impacted by the tax consultant code of ethics. The results of MRA hypothesis testing indicate that the Modernization of the Tax Administration System cannot serve as a predictor moderator for the effect of Tax Consultant Service Quality on Taxpayer Compliance, a homologizer moderator for the effect of E-SPT Implementation on Taxpayer Compliance, or a homologizer moderator for the effect of the Tax Consultant Code of Ethics on Taxpayer Compliance.

Keywords: Code of Ethics, Compliance, E-SPT Modernisation of System, Quality of Services and tax

1. INTRODUCTION

The Indonesian economy is heavily reliant on taxes. Taxes account for over 70% of Indonesia's income. Taxes are essential to the economic growth of a nation. To create a thriving society, taxes fund public facilities, education, healthcare, and infrastructure development. Therefore, taxes might be considered the main force behind the nation's progress. Taxpayer compliance, or WP, is the execution of tax duties by taxpayers in order to support state development; these duties are supposed to be performed willingly [1].

The quality of tax consultant services is an assessment of the suitability of every person who provides professional services to taxpayers by the requirements of the applicable tax laws and regulations. A tax consultant must understand the intricacies of the applicable tax laws and regulations, including the legal aspects and their impact on the client's activities, and the consultant must appear to manage daily work so that his consulting projects can be completed on time with satisfactory quality [3]. SPT, or e-SPT, is an application that facilitates taxpayers making electronic notification letterforms. This application replaces paper SPT forms; taxpayers can use e-SPT to report tax calculations and payments more efficiently [4]. A code of ethics is a written system of professional norms, values, and rules explicitly stating what is right and good and what is not right and good for professionals [5]. Suggests measuring tax compliance based on psychological factors, namely the professional ethics of tax consultants, which drive individuals to pay taxes [6].

Related to the quality of tax consultant services. The success of tax amnesty with the quality of tax consultant services 2016-2017 is inseparable from the role of tax consultants in socializing and providing education to the taxpayer community [7]. This shows indirectly how consultants are needed and appreciated by various groups in Indonesia. Although appreciation is not enough, it must be accompanied by real appreciation as a form of support and protection for Indonesia's tax consultant profession. This is one of the real pictures of the existence of tax consultants in Indonesia now, with the hope that the future will be much better. Regarding the implementation of e-SPT, the DGT of the Ministry of Finance, Dwi Astuti (Director of Counselling, Services and Public Relations), said that until 1 April 2023, approximately 5.83 million taxpayers had not reported the 2022 Annual Tax Return. For this reason, it is very necessary for taxpayer criteria for competent tax consultants to be related to taxpayer perceptions of tax consultants [8].

Relating to the tax consultant code of ethics is that Rafael Alun Trisambodo, a former senior official of the Directorate General of Taxes of the Ministry of Finance, is said to have a side job as a senior tax consultant company PT Artha Mega Ekadhana [9]. Active Directorate General of Taxes employees are prohibited from working as tax consultants. This was conveyed by a former employee of the Directorate General of Taxes and tax expert of PT Arme

Ary Fadilah when testifying for the defendant Rafael. A code of ethics regulates the prohibition and sanctions for consultants in Articles 6 and 7. Violation of the tax consultant code of ethics can have an impact on the quality of services provided and can harm taxpayers [9].

2. LITERATURE REVIEW AND HYPOTHESES

2.1. *Quality of Tax Consultant Services*

Service quality measures the extent to which a service can meet customer expectations [10].

A tax consultant can be interpreted as a specialist in the professional field of taxation who provides services to complete the work given in order to achieve the client's desired results. Taxation refers to the law that has been passed by the people through their representatives in the people's representative body [11].

2.2. *Implementation of e-SPT*

E-SPT is taxpayer data made in an electronic system using the e-SPT application developed by the Directorate General of Taxes [12]. E-SPT is an application developed by the Directorate General of Taxes to be used by taxpayers in reporting their SPT [13].

2.3. *Code of Ethics for Tax Consultants*

A code of ethics is a written system of professional norms, values, and rules explicitly stating what is right and good and what is not right and good for professionals [5].

2.4. *Modernization of Tax Administration System*

Modernization of tax administration is a system that makes improvements or enhancements to advance the ease of service to taxpayers using information technology, which aims to increase taxpayer compliance and tax revenues [14].

Tax system modernization is a system development program in taxation, especially administration, carried out by the agency concerned to maximize tax revenue in the country [15].

2.5. *Taxpayer Compliance*

OECD in Taxpayer compliance means the level of taxpayers' obedience (or disobedience) to the tax regulations, including disclosing income, submitting tax returns, and paying taxes on time. Tax is payable in a timely manner [16].

Taxpayer compliance means the Taxpayer's level of obedience (or disobedience) to tax regulations, including disclosing income, submitting tax returns, and paying taxes promptly [17].

3. FRAMEWORK

3.1. *The Effect of Tax Consultant Service Quality, E-SPT Implementation, and Tax Consultant Code of Ethics on Taxpayer Compliance*

Tax consultants influence taxpayer compliance behaviour from their ethics in providing services and setting an example of tax compliance to taxpayers [18].

H1a : Tax Consultant Service Quality, E-SPT Implementation, and Tax Consultant Code of Ethics on Taxpayer Compliance

3.2. *The Effect of Tax Consultant Service Quality on Taxpayer Compliance*

The quality of tax consultant services affects compliance in carrying out a taxpayer's tax obligations. This is because taxpayers' choosing to use tax consultants based on the quality provided will affect their attitude towards taxation [19].

H2a : Tax Consultant Service Quality on Taxpayer Compliance

3.3. *The Effect of E-SPT Implementation on Taxpayer Compliance*

The implementation of e-SPT affects taxpayer compliance, meaning that if the implementation of e-SPT can be appropriately implemented, it can increase taxpayer compliance [20].

H2b : E-SPT Implementation on Taxpayer Compliance

3.4. *The Effect of Tax Consultant Code of Ethics on Taxpayer Compliance*

The code of ethics affects taxpayer compliance. To measure tax compliance, the professional ethics of tax consultants are considered as individual drivers to pay taxes. Therefore, if the tax consultant complies with the code of ethics, the consultant will help taxpayers comply with tax regulations correctly and appropriately [6].

H2c: Tax Consultant Code of Ethics on Taxpayer Compliance

3.5. The Effect of Tax Consultant Service Quality on Taxpayer Compliance with Modernisation of Taxation System as a Moderating Variable

The success of tax consultants in improving taxpayer compliance does not depend on quality alone. It is seen from the extent to which these consultants can interact with the modernized tax system. Therefore, a modernized tax system can provide maximum benefits for taxpayers [21].

H3a: Modernisation of The Tax Administration System Moderates The Quality of Tax Consultant Services on Taxpayer Compliance

3.6. The Effect of e-SPT Implementation on Taxpayer Compliance with Modernisation of the Taxation System as a Moderating Variable

The application of e-SPT has contributed to efforts to improve taxpayer compliance. The application of e-SPT makes it easier for taxpayers to carry out their tax obligations because e-SPT is a computer application program system that can be easily used for SPT reporting rather than using SPT manually [22].

H3b: Modernisation of the Tax Administration System Moderates the Application of e-SPT on Taxpayer Compliance

3.7. The Effect of Tax Consultant Code of Ethics on Taxpayer Compliance with Modernisation of Taxation System as Moderating Variable

The tax consultant code of ethics influences taxpayer compliance. Tax consultants must work by statutory regulations and a code of ethics [23].

H3c : Modernisation of The Tax Administration System Moderates The Tax Consultant Code of Ethics on Taxpayer Compliance

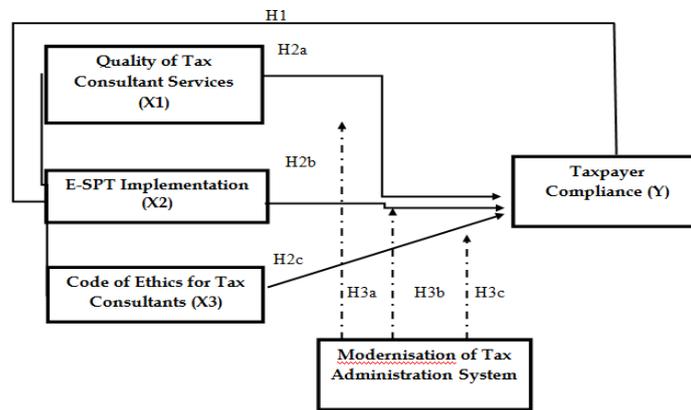


Figure 1 Framework

4. METHODS

The type of research conducted in this study is descriptive research. This type of research is used to determine the value of each variable of tax consultant service quality, e-SPT implementation, and tax consultant code of ethics on taxpayer compliance with the modernization of the tax administration system as a moderating variable. The population used in this study was 104 companies, with a sample using the saturation technique; the sample obtained was 41 companies.

Primary data was used in the study. Questionnaires were distributed to respondents at the Palembang Ilir Timur consultant office in order to collect primary data; quantitative data analysis was employed in this study. The results of the questionnaire are statistically tested as part of quantitative analysis, and the test results are then verbally explained. Multiple linear regression analysis models are the data analysis method employed in this study to make sure that the independent variables have an impact on the dependent variable. To ascertain the significance of the independent factors on the dependent variable and draw conclusions, hypothesis testing (F-test, t-test, and MRA test) is performed. To ascertain the degree to which the independent variable influences the dependent variable, the coefficient of determination must be computed last.

5. RESULTS

Respondents in this study were abadan taxpayers who were in the Tax Consultant Office in Palembang Ilir Timur City, as many as 41 corporate taxpayers. This study distributed 104 questionnaires, but the questionnaires did not return as many as 63 or 60%, questionnaires that could be processed as many as 41 or 40%. Based on the data above, it shows that most of the respondent's positions are company owners, as many as 9 or 22% of people, financial staff positions, as many as 15 or 36.6% of people, and taxation staff, as many as 17 or 41.1% of people. Based on this table, it can be seen that the number of male respondents was 17 or 41% of respondents, while female respondents were 24 or 59%. Based on the data above, it can be seen that the respondents in this study were mostly aged between 20-25 years, as many as 17 or 41.5% people, aged between 30-40 years, as many as 13 or 31.7% people, aged between 40-50 as many as 8 or 19.5% people, and aged above > 50 years as many as 3 or 7.3% people. According to the aforementioned data, the majority of these respondents—up to 2 or 6% of the population—are at the S1 education level, followed by 30 or 83% at the S2 education level, and 4 or 11% at the S3 education level. According to the aforementioned data, the majority of respondents (12 or 20.3%) had a service business, 16 or 39% had a trading business, 7 or 17.1% had a manufacturing business, and 6 or 14.6% had other business categories.

In the first analysis, the average value (mean), maximum value, minimum value, and standard deviation are outcomes of descriptive statistical tests that provide a summary or descriptive of the data. For the Tax Consultant Service Quality variable (X1), the value derived from the SPSS 25 output has a minimum value of 13, a maximum value of 24, an average value of 19.63, and a standard deviation of 3.596. The e-SPT Implementation variable (X2) has a standard deviation of 3.747, an average value of 28.98, a maximum value of 25, and a minimum value of 11. The Tax Consultant Code of Ethics (X3) has a standard deviation of 5.524, an average of 28.43, a minimum of 20, and a maximum of 36. The Taxpayer Compliance Variable (Y) has a minimum value of 22, a maximum value of 47, an average value of 35.05, a standard deviation of 6.640, and a minimum value of 18. The Tax Administration System Modernization Variable (X4) has a highest value of 37, a minimum value of 18, an average value of 26.28, and a standard deviation of 4.876.

The Cronbach Alpha value for the Tax Consultant Service Quality variable is 0.760, the Cronbach Alpha value for the e-SPT implementation variable is 0.748, the Cronbach Alpha value for the Tax Consultant Code of Ethics variable is 0.844, the Cronbach Alpha value for the Tax Administration System Modernization variable is 0.748, and the Cronbach Alpha value for the Taxpayer Compliance variable is 0.835. All of these variables are valid. Kolmogorov-Smirnov normality method for residual normalcy test.

The basis for decision making for the normality test with one sample Kolmogorov Smirnov is:

- If the significant value > 0.05 then the residual value is normal.
- If the significant value < 0.05 then the residual value is not normal.

Table 1 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,63646789
Most Extreme Differences	Absolute	,117
	Positive	,096
	Negative	-,117
Test Statistic		,117
Asymp. Sig. (2-tailed)		,178 ^c

Source: Data Processing, 2024

Based on the results of the normality test, the significant value is $0.178 > 0.05$; the residual value is usually distributed. Multicollinearity can be seen from the tolerance and VIF values. If the tolerance is greater than 0.10 and VIF is less than 10.00, there is no multicollinearity.

Table 2 Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.17	3.700		1.399	,170		
	Quality of tax Consultant service	.816	.274	.442	2.974	.005	.378	2.647
	Implementation of e-SPT	.584	.261	.330		-2.236	.383	2.610
	Code of Ethicss for tax Consultans	.403	.335	.335	1.796	.081	.239	4.179
	Modernisation Tax Administration System	.514	.210	.377	2.448	.019	.351	2.853
Dependent Variabel :TY								

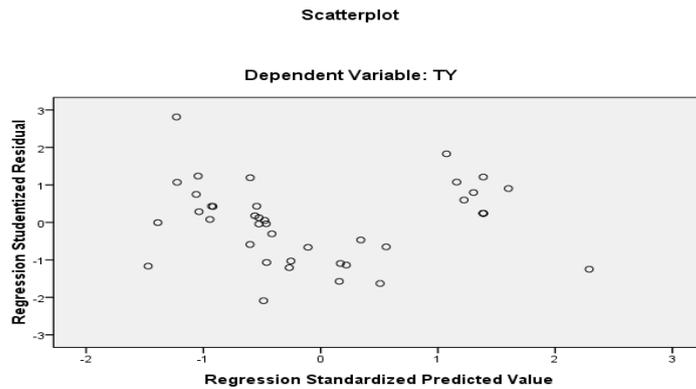
Source: Data Processing, 2024

According to the preceding table, every independent variable has a VIF value less than 10 and a tolerance value greater than 0.1. Therefore, it can be said that multicollinearity does not arise for any of the independent variables in this study.

To determine whether there is an inequality in variance between the residuals of one observation and another in a regression, the heteroscedasticity of the variance of an observation's residual to an observation of eteroscedasticity is

performed. The other, known as homoscedasticity, is fixed. On the other hand, heteroscedasticity occurs when the variance is different.

Figure 2 Heteroscedasticity Results



Based on the picture above, it shows that there is no clear pattern such as dots spreading above and below the number 0 on the Y axis, so there is no heteroscedasticity.

5.1. Determination Coefficient Test (R^2)

Table 3 Determination Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,806 ^a	,650	,622	4,08355
a. Predictors: (Constant),				

Source: Data Processing, 2024

The table above shows that the coefficient of determination (R^2) is 0.622. This value indicates that the taxpayer compliance variable is significantly influenced by 62.2% of the tax consultant service quality variables (X1), the application of e-SPT (X2), and the tax consultant code of ethics (X3). In comparison, other variables outside this study influence the remaining 37.8%.

5.2. Hypothesis Test

5.2.1. Partial Test

The results of partial hypothesis testing can be seen using the t test, can be seen from the following table :

Table 4. t Result

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,043	3,857		1,826	,076
Quality of Tax Consultant Services	1,025	,278	,555	3,693	,001
Implementation of e-SPT	-,450	,272	-,254	-1,655	,106
Code of Ethics for Tax Consultants	,578	,226	,481	2,553	,015

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing, 2024

- a. The coefficient value for the tax consultant service quality variable (X1) on taxpayer compliance (Y) is 1.025, which means that if the tax consultant service quality variable (X1) increases by 1%, the significant level is $0.01 < 0.05$, which means that the quality of tax consultant services influences taxpayer compliance.
- b. The coefficient value for the e-SPT application variable (X2) on taxpayer compliance (Y) is 0.450. This means that if the e-SPT application variable (X2) increases by 1%, the significant level is $0.106 > 0.05$, which means that the application of e-SPT has no effect on taxpayer compliance.
- c. The coefficient value for the tax consultant code of ethics variable (X3) on taxpayer compliance (Y) is 0.578, which means that if the tax consultant code of ethics variable (X3) increases by 1%, the significant level is $0.015 < 0.05$, which means that the tax consultant code of ethics influences taxpayer compliance.

5.2.2. *Simultan test*

Table 5 F Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1146,714	3	382,238	22,922	,000 ^b
	Residual	616,989	37	16,675		
	Total	1763,703	40			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Quality of tax consultant services, e-spt implementation and tax consultant code of ethics						

Source: Data Processing, 2024

Based on the table above, the significant value of F shows that $F \text{ count} > F \text{ table}$ with a significant level of $22.922 > 2.84$. This shows that the quality of tax consultant services (X1), E-SPT Implementation (X2), and The Tax Consultant Code of Ethics (X3) affect and are significant on Taxpayer Compliance (Y).

5.2.3. *MRA test*

- (1) Modernisation of The Tax Administration System (X4) Moderates The Effect of The Quality of Tax Consultant Services (X1) on Taxpayer Compliance (Y)

Table 6 Intraction I Test Results *Moderated Regression Analysis (MRA)*

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,980	,663		-1,478	,148
	Quality of Tax Consultant Services	,093	,045	,362	2,096	,043
	Modernisation of Tax Administration System	,069	,033	,362	2,095	,043
a. Dependent Variable: Kepatuhan Wajib Pajak						

Source: Data Processing, 2024

Table 7 Intraction II Test Results *Moderated Regression Analysis (MRA)*

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,465	5,067		-,487	,629
	Quality of Tax Consultant Services	,161	,233	,625	,690	,495

Modernisation of Tax Administration System	,129	,206	,679	,625	,536
X1 X4	-,003	,009	-,539	-,296	,769

Source: Data Processing, 2024

$$Y = -0,980 + 0,093X_1 - 0,069X_4$$

$$Y = -2,465 + 0,161X_1 + 0,129X_4 - 0,003X_1X_4$$

Table IV.6's test findings indicate that the first interaction's substantial value in the modernization of the tax administration system (X4) is 0.043 or 0.043 > 0.05, indicating a significant level of modernization. According to this, the quality of tax consultant services on taxpayer compliance is considerably moderated by the first contact of modernizing the tax administration system. According to this, the quality of tax consultant services on taxpayer compliance is considerably moderated by the first contact of modernizing the tax administration system. Table IV.7 presents the findings of the second hypothesis test, which examined the relationship between taxpayer compliance and the modernization of the tax administration system, the quality of tax consultant services, and the interaction between these factors. The results showed that 0.769 > 0.05. This demonstrates that updating the tax administration system does not reduce taxpayer compliance due to the caliber of tax consultant services.

The first interaction demonstrates that the quality of tax adviser services on taxpayer compliance is greatly moderated by upgrading the tax administration system, according to the results of the two interactions. Since there is no discernible moderation in the second interaction, it can be concluded that the modernization of the tax administration system (X4) is a moderating predictor of the caliber of services provided by tax consultants. Consequently, this variable is not suitable for use as a moderating variable.

(2) Modernisation of the Tax Administration System (X4) Moderates the Effect of e-SPT Implementation (X2) on Taxpayer Compliance (Y)

Table 8 Intraction I Test Results Moderated Regression Analysis (MRA)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,145	,668		-,217	,829
Implementation of e-SPT	-,057	,042	-,231	-1,363	,181
Modernisation of Tax Administration System	,148	,032	,779	4,588	,000

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing, 2024

Table 9 Intraction II Test Results Moderated Regression Analysis (MRA)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,758	3,771		,731	,469
Implementation of e-SPT	-,204	,192	-,823	-1,062	,295
Modernisation of Tax Administration System	,043	,138	,225	,310	,759
X2 X4	,005	,007	1,055	,782	,439

a. Dependent Variable: Y1

Source: Data Processing, 2024

$$Y = -0,145 - 0,057X_2 + 0,148X_4$$

$$Y = 2,758 - 0,204X_2 + 0,043X_4 - 0,005X_2X_4$$

The modernization of the tax administration system (X4) has a significant value of 0.181, or 0.181 > 0.05, according to the test findings of Table IV.8 on the first contact. This indicates that the use of e-SPT for taxpayer compliance is not

considerably slowed down by the initial interaction of modernizing the tax administration system. The second hypothesis test results for the interaction between the modernization of the tax administration system, the application of e-SPT, and the interaction of the application of e-SPT with the modernization of the tax administration system on taxpayer compliance are shown in Table IV.9. The results showed that $0.439 > 0.05$. This demonstrates that the use of e-SPT for taxpayer compliance is unaffected by the modernization of the tax administration system.

The outcomes of the two interactions demonstrate that the use of e-SPT to taxpayer compliance is considerably moderated by the modernization of the tax administration system. Since there is no discernible moderation in the second interaction, it can be concluded that the modernization of the tax administration system (X4) serves as a moderation homologizer for the use of e-spt. This implies that the appropriateness of e-spt implementation cannot be moderated by this variable.

(3) Modernisation of Tax Administration System (X4) Moderates the Effect of Tax Consultant Code of Ethics (X3) on Taxpayer Compliance (Y)

Table 10 Intraction I Test Results Moderated Regression Analysis (MRA)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1.(Constant)	-,747	,647		-1,154	,256
Code of Ethics for Tax Consultants	,055	,032	,328	1,709	,096
Modernisation of Tax Administration System	,070	,037	,368	1,915	,063

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing, 2024

Table 11 Intraction II Test Results Moderated Regression Analysis (MRA)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1.(Constant)	-3,670	3,891		-,943	,352
Code of Ethics for Tax Consultants	,147	,125	,877	1,176	,247
Modernisation of Tax Administration System	,186	,157	,978	1,188	,243
X3 M4	-,004	,005	-1,094	-,762	,451

a. Dependent Variable: Taxpayer Compliance

Source: Data Processing, 2024

$$Y = -0,747 + 0,055X3 + 0,070X4$$

$$Y = -3,670 + 0,147X3 + 0,0186X4 - 0,004X3X4$$

Based on the test results of Table IV.10, in the first interaction, the significant value of the modernization of the tax administration system (X4) is 0.096 or $0.096 > 0.05$. According to this, the tax consultant's code of ethics regarding taxpayer compliance is unaffected by the initial interaction of the modernization of the tax administration system. The results of the second hypothesis test, which examined the relationship between the modernization of the tax administration system, the tax consultant's code of ethics, and the impact of these factors on taxpayer compliance, were then shown in Table IV.11 with a $0.451 > 0.05$ result. This demonstrates that updating the tax administration system does not reduce taxpayer compliance as required by the tax consultant's code of ethics.

The outcomes of the two exchanges demonstrate that the tax consultant's code of ethics on taxpayer compliance is not substantially impacted by the modernization of the tax administration system. Since there is no discernible moderation in the second encounter, it may be concluded that the modernization of the tax administration system (X4) modifies the tax consultant's code of ethics. This indicates that the appropriateness of the tax consultant's code of ethics cannot be moderated by this variable.

6. DISCUSSION

H1a : The Quality of Tax Consultant Services, Modernisation of The Tax Administration System, and The Tax Consultant Code of Ethics Affect Taxpayer Compliance.

The results of hypothesis testing in this study indicate that H1a is accepted, meaning that the quality of tax consultant services, modernization of the tax administration system, and the tax consultant code of ethics significantly affect taxpayer compliance. The planned behavior hypothesis, which describes how taxpayers behave while fulfilling their tax obligations, is consistent with this outcome. The study's findings support Pelawi, Triwigati, and Monika Sinaga's assertion that taxpayer compliance is impacted by the quality of tax consultant services, modernization of the tax administration system, and the tax consultant's code of ethics. This is demonstrated by the fact that taxpayer compliance reporting has increased since system modernization was put into place, which is also connected to the quality of consultant services and the consultant's code of ethics in assisting taxpayers in fulfilling their duties [24] [25] [26].

H2a : Quality of Tax Consultant Services on Taxpayer Compliance

The study's hypothesis testing results show that H2a is accepted, indicating that taxpayer compliance is highly impacted by the caliber of tax adviser services. These findings are consistent with the planned behavior hypothesis, which explains how taking into account a taxpayer's perception of a tax consultant's services may compromise their compliance. The findings of this study are consistent with research by Syarty, Pelawi Sinta Fransiska & Icha Fajriana, and Taufik Hidayat & Putri Esa Afiani, which found that taxpayer compliance is impacted by the caliber of tax consultant services. Corporate taxpayers are typically more confident in fulfilling their tax requirements when they have the assistance of a reliable tax expert [27] [24] [28] [20].

H2b: Modernisation of The Tax Administration System on Taxpayer Compliance

According to the study's hypothesis testing results, H2b is rejected, indicating that there is no discernible impact of modernizing the tax administration system on taxpayer compliance. This outcome is consistent with the idea of planned behavior, which explains why taxpayers use the e-system to pay taxes or fulfill their commitments since those taxpayers are required to be transparent. The results of this study are not in line with research conducted by Research Monika Sinaga and Afuan Fajrian Putra, which states that the higher the tax consultant's code of ethics, the higher the level of taxpayer compliance [26] [29]. When taxpayers are more trusting and more open to handling taxation problems, this can result in better cooperation in fulfilling tax obligations. But in line with research by Rima Sundari & Yosef Hans Christian, The results of this study indicate that partially there is no significant influence between the Tax Consultant Code of Ethics and Taxpayer Compliance [30].

H2c: Tax Consultant Code of Ethics on Taxpayer Compliance

The study's hypothesis testing results show that H2c is rejected, indicating that there is no discernible impact of the tax consultant code of ethics on taxpayer compliance. These findings are consistent with the idea of planned behavior, which explains how taxpayer compliance may be impacted by tax consultants' usage of a suitable and respected code of ethics since they serve as advisors to taxpayers. This is consistent with study by Monika Sinaga and Putra Afuan Fajrian, which found that the degree of taxpayer compliance increases with the tax consultant's code of ethics. where taxpayers are more willing to handle tax issues and more trusting. Better collaboration in meeting tax responsibilities may arise from this [26] [29].

H3a : E-SPT Implementation Moderates The Quality of Tax Consultant Services on Taxpayer Compliance

According to the results of the moderation hypothesis test, the application of e-SPT (moderating variable) as a potential moderation (predictor moderator) is not significant to the relationship between the suitability of the quality of tax consultant services on taxpayer compliance. Therefore, the results of the moderation hypothesis test show that Ho3a is accepted and H03a is rejected. The study's findings are consistent with Pebriana & Hidayatullah but not with Research Hidayar & Afiani State, which claims that modernizing the tax administration system affects taxpayer compliance. The results showed that the application of e-SPT did not moderate the relationship between the quality of tax consultant services on taxpayer compliance. Although the e-SPT system has been updated, it still challenges taxpayers. Therefore, the quality of services and advice provided by tax consultants still plays a vital role in helping taxpayers understand and comply with complex tax regulations [20] [31].

H3b : E-SPT Implementation Moderates The Modernisation of The Tax Administration System Taxpayer Compliance

According to the results of the hypothesis test in moderation, the application of e-SPT (moderating variable) as moderation (quasi moderator) is significant in the relationship between the suitability of the modernization of the tax administration system on taxpayer compliance. The study's results show that Ho3b is rejected and H03b is accepted.

These results align with research conducted by Research Fadhilatunisa and Lubis, Stating that the application of e-SPT moderates the relationship between the modernization of the tax administration system and taxpayer compliance. An e-SPT system is available and has been modernized; it can facilitate taxpayers in reporting e-SPT and speed up time efficiently, where mandatory [32] [33].

H3c : The Implementation of E-SPT Moderates The Tax Consultant Code of Ethics on Taxpayer Compliance

Since the results of the moderation hypothesis test show that the application of e-SPT (the moderating variable) as a quasi moderator is significant in the relationship between the suitability of the tax consultant code of ethics on taxpayer compliance, the results of the hypothesis testing in this study show that Ho3c is rejected and H03c is accepted. The results of this study are in line with research by Putra Afuan Fajrian, Stating that the application of e-SPT has a significant effect that can moderate the relationship between the Code of Ethics on Taxpayer Compliance, [29] This is because tax consultants act by the code of ethics in providing input to taxpayers and assisting taxpayers in completing their taxation.

7. CONCLUSIONS AND SUGGESTIONS.

With e-SPT implementation acting as a moderating variable, this study sought to ascertain the impact of Tax Consultant Service Qualifications, e-SPT Implementation, and Tax Consultant Code of Ethics on Taxpayer Compliance. The factors of e-SPT Implementation, Tax Consultant Service Qualifications, and Tax Consultant Code of Ethics all have a substantial impact on Taxpayer Compliance at the same time (F test). Taxpayer compliance is partially impacted by the tax consultant code of ethics and the varied quality of tax consultant services (t-test). On the other hand, taxpayer compliance is not a part of the modernization of the tax administration system.

Modernization of the tax administration system is a homological moderator for the e-spt implementation variable and the tax consultant code of ethics, and it is a moderating predictor for the Tax Consultant Service Qualification variable in the moderation (MRA test).

For Previous Research, Future research is expected to use other variables, such as the application of e-invoicing, tax consultant rates, tax socialization, and so on, and expand the research coverage area to obtain general conclusions. This will improve results and allow researchers to find out what variables affect and moderate taxpayer compliance.

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