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THEORY OF PLANNED BEHAVIOR, INFORMATION TECHNOLOGY, AND TAXPAYER COMPLIANCE

SIGIT HERMAWAN
TRI YUDA LESMANA
DUWI RAHAYU
NIHLATUL QUDUS SUKMA NIRWANA
RUCI ARIZANDA RAHAYU

Universitas Muhammadiyah Sidoarjo, Jalan Mojopahit 61271 Sidoarjo, Indonesia
sigithermawan@umsida.ac.id

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Abstract: This research aims to analyze the influence Theory of Planned Behavior which proxy with attitude, Theory of Planned Behavior which proxy with subjective norm, Theory of Planned Behavior which proxy with perceived behavioral control, information technology, and taxpayer awareness against tax compliance. This research used quantitative as the research methodology and the data used is primary data. The object of this research is the individual taxpayers conducting business registered in KPP"X" Sidoarjo East Java, Indonesia. The population in this study amounted to 7.207 and the sampling technique used simple random sampling with a total of 100 respondents. Partially, the yield of the research stated that the Theory of Planned Behavior which proxy with attitude, Theory of Planned Behavior which proxy with subjective norm, information technology, and taxpayer awareness influence on tax compliance, while the Theory of Planned Behavior which proxy with perceived behavioral control is not influence on tax compliance. Simultaneously, the yield of the research stated that the Theory of Planned Behavior which proxy with attitude, Theory of Planned Behavior which proxy with subjective norm, Theory of Planned Behavior which proxy with perceived behavioral control, information technology, and taxpayer awareness influence on tax compliance.

Keywords: Theory of planned behavior, information technology, tax compliance, taxpayer awareness

Abstrak : Penelitian ini bertujuan untuk mengetahui pengaruh Theory of Planned Behavior yang diproksi dengan sikap (X_1), Theory of Planned Behavior yang diproksi dengan norma subjektif (X_2), Theory of Planned Behavior yang diproksi dengan kontrol keperilakuan (X_3), teknologi informasi (X_4), dan kesadaran wajib pajak (X_5) terhadap kepatuhan wajib pajak orang pribadi usahawan yang terdaftar di KPP "X" SIdoarjo Jawa Timur. Penelitian ini menggunakan metode penelitian kuantitatif. Dalam hal ini, yang menjadi objek penelitian adalah wajib pajak orang pribadi yang menjalankan usaha yang terdaftar di Kantor Pelayanan Pajak Pratama Sidoarjo Selatan. Populasi dalam penelitian ini berjumlah 7.207 dan teknik sampel yang digunakan adalah simple random sampling dengan jumlah 100 responden. Data dalam penelitian ini dikumpulkan melalui penyebaran kuesioner. Hasil penelitian menunjukkan bahwa secara parsial Theory of Planned Behavior yang diproksi dengan sikap (X_1), Theory of Planned Behavior yang diproksi dengan norma subjektif (X_2), teknologi informasi (X_4), kesadaran wajib pajak (X_5) berpengaruh terhadap kepatuhan wajib pajak (Y), sedangkan Theory of Planned Behavior yang diproksi dengan kontrol keperilakuan (X_3) tidak berpengaruh terhadap kepatuhan wajib pajak (Y). Secara simultan, hasil penelitian

menunjukkan bahwa Theory of Planned Behavior yang diproksi dengan sikap (X_1), Theory of Planned Behavior yang diproksi dengan norma subjektif (X_2), Theory of Planned Behavior yang diproksi dengan kontrol keperilakuan (X_3), teknologi informasi (X_4), dan kesadaran wajib pajak (X_5) berpengaruh terhadap kepatuhan wajib pajak (Y).

Kata kunci: Theory of planned behavior, teknologi informasi, kesadaran wajib pajak, kepatuhan wajib pajak

INTRODUCTION

Taxes in the country of Indonesia are an important component in implementing national development, all state revenues contributed about 70% by tax revenue. The tax function in Indonesia is divided into two, namely the financial function (budgeter) and the regulating function. Tax as a function of the budgeter means that the source of tax revenue for the country (Purwaningsih, 2014). All state revenue from the tax sector is used by the government to finance both routine and development expenditures. While tax as a regulatory function, which is a function where taxes are used by the government as a means to achieve certain goals (Kasim, Arianty, & Hikmah, 2018). Tax as a regulatory function is used as a tool to regulate or implement government policies in the economic, social and political fields.

Before the era of tax reform in Indonesia, the tax collection system established by the government was the official assessment system. Official assessment system is a tax collection system that fully authorizes the tax authorities to calculate the amount of tax owed by taxpayers.

Then, at present the tax collection system in Indonesia uses a self assessment system. Self assessment system is a tax collection system that fully authorizes taxpayers to calculate their own amount of tax payable. With the self assessment system, it is expected that taxpayers have high compliance in reporting the amount of tax owed to the actual amount. Based on these explanations it is fitting for us as good citizens to obey in paying taxes. The real form of the tax we pay can be seen from the construction of public facilities such as roads, bridges, schools, hospitals or health centers and police stations, where all of that uses money from taxes.

Table 1 Target and Realization of Tax Revenue

(in trillion)

Year	Target	Realization	Percentage
2015	1.294,2	1.060,0	81,5%
2016	1.355,0	1.105,0	81,54%
2017	1.450,9	1.339,8	91,00%
2018	1.424,0	1.315,9	92,40%

Sourced : Ministry of Finance, Republic of Indonesia

Based on table 1 shows that, targeted and realized revenue from the tax sector is still not optimal. The suboptimal acceptance is likely due to lack of taxpayer compliance in reporting or paying taxes. The amount of taxpayers who not report or pay the tax shows that tax compliance in Indonesia is still very low. So that achievements made by the state through taxes sometimes have not yet reached maximum results. In order to achieve the maximum tax target carried out by the government, it needs support from taxpayers in terms of compliance with taxpayers to report or pay the amount of tax owed by the rules that have been set. Compliance with paying taxes in this sense includes circumstances where taxpayers understand tax regulations and are subject to comply with these regulations by fulfilling and exercising tax rights and obligations.

Research on taxpayer compliance has been carried out, from several previous studies revealed what factors influence taxpayers to comply with taxes. In this case the researchers chose several factors that might influence taxpayers' perceptions to comply with taxation.

Therefore, this research is classified as new research because it uses several different factors, namely using the three factors of Theory of Planned Behavior (attitudes, subjective norms, perceived behavioral control), information technology, and taxpayer awareness. Theory of Planned Behavior (TPB) was founded and developed by Icek Ajzen in 1988 which is a development of the previous theory of Theory of Reasoned Action (TRA). In the Theory of Planned Behavior (TPB) in addition to the existence of subjective attitudes and norms of a person to perform a certain action, there is perceived behavioral control that also influences or is considered by someone in their ability to perform the action.

The main factor, attitude is an assessment of beliefs about positive or negative feelings from individuals or someone in carrying out certain behaviors carried out. The second factor, subjective norms are individual perceptions in taking actions or rules about social pressure both from other people and from groups. Meanwhile, the third factor, perceived behavioral control is the feeling spent by individuals about the ease or difficulty of doing something in a particular problem caused by supporting factors or inhibiting factors.

Besides these factors, in this study there are also very important factors in the world of taxation are information technology. In this globalization era, the world is filled with the advaces of information technology. Likewise with taxation in Indonesia, where there is sophisticated information technology, including the tax administration modernization system. This is expected to help taxpayers in carrying out their tax obligations. With the tax administration modernization system, taxpayers can easily register through e-Registration, report SPT with e-Filling, online tax payment using e-Billing, electronic invoicing through e-Faktur.

Table 2 Realization of Online SPT Reporting

Year	Reporting SPT	SPT Online	SPT Manual
2017	8,7 Million	77 %	23 %
2018	10,05 Million	81,5 %	18,5 %
2019	11,3 Million	92,5 %	7,5 %

Sourced : Ministry of Finance, Republic of Indonesia

Based on table 2 shows that, every year online annual tax return reporting in Indonesia has increased, whereas manual annual tax return reporting has decreased. This shows that the use of taxation information technology provided by Direktorat Jenderal Pajak (DJP) could be put to good used by taxpayers in Indonesia.

The next factor that is no less important than the previous factor is taxpayer awareness. Taxpayer awareness in this case is a situation where taxpayers have understood their tax rights and obligations as well as understanding of taxation, this understanding includes taxpayer awareness in paying taxes without compulsion, as well as knowing the function of state revenue from the tax sector. If the taxpayer has a high awareness of taxation, the taxpayer considers paying taxes as a form of community service to the state. Much research has been done on the factors that influence taxpayer compliance.

Research on the factors that influence taxpayers has been conducted. This study is different from research conducted by Dyan & Venusita (2013) which stated that attitudes, subjective norms, behavioral control affect tax compliance. It is also different from research conducted by Lubis (2014) which stated that information technology, tax sanctions, and self-assessment systems affect taxpayer compliance. Different from research conducted by Khuzaimah & Hermawan (2018) which stated that taxpayer awareness, the level of understanding of taxpayers, and tax sanctions affect taxpayer compliance. Taxpayer

compliance has a very important role in the framework of increasing tax revenue, so the factors that influence taxpayer compliance in reporting the amount of tax payable need to be studied further. This research aims to analyze the influence Theory of Planned Behavior which proxy with attitude, Theory of Planned Behavior which proxy with subjective norms, Theory of Planned Behavior which proxy with perceived behavioral control, information technology, and taxpayer awareness against tax compliance individual taxpayers conducting business registered in KPP "X", East Java, Indonesia

Attitude

Attitude is defined as a person's assessment of approval or rejection of certain behaviors (Park & Blenkinsopp, 2009). Attitude is an evaluation of a belief in positive or negative feelings from an individual or a person in carrying out certain behaviors carried out.

Subjective Norms

Subjective norms are individual perceptions of social pressure to perform or not perform behavior under these social considerations (Novianti & Dewi, 2017). Subjective norms are individual perceptions in carrying out an action or behavior influenced by social pressure both from other people and from groups.

Perceived Behavioral Control

Peceived Behavioral control can be interpreted as a perception or perspective on the level of ease or difficulty in carrying out certain behaviors (Putra & Osman, 2019). Perceived behavioral control is a feeling experienced by individuals about the ease or difficulty of something in carrying out certain behaviors that are influenced by supporting factors or inhibiting factors.

Information Technology

The information technology referred to in this research is taxation information technology. Technology and taxation information is the use of taxation facilities and infrastructure by utilizing the knowledge and development of technology and information in the field of taxation to improve the quality of taxation services for taxpayers who will fulfill their tax obligations (Silaen, 2015). Taxation information technology is an information system provided by the Direktorat Jenderal Pajak (DJP) based on computers, internet and intranets that is used to assist taxpayers in fulfilling their tax obligations.

Taxpayer Awareness

Taxpayer awareness is a condition where taxpayers know, understand, and apply tax regulations well, voluntarily, and seriously to fulfill tax obligations (Lestari & Wicaksono, 2017). Taxpayer awareness is a condition where taxpayers understand, know, and understand tax matters.

Taxpayer Compliance

Taxpayer compliance is the availability of taxpayers, companies and other taxable foundations to comply with taxation laws and comply with tax administration requirements without compulsion (Al-Maghreby, Ahmad, & Palil, 2016). Taxpayer compliance is a condition where taxpayers understand tax regulations, are subject to, and comply with these regulations by fulfilling and implementing taxation rights and obligations.

The Influence Theory of Planned Behavior which proxy with Attitude Against Taxpayer Compliance

Attitude is a reaction of someone to support or not support an object. The reaction caused to the object can come from oneself or from others. If the individual has a supportive attitude towards an object, the individual tends to perform a behavior or action that positively influences the object being supported. Conversely, if individuals have attitudes that do not support an object, the individual tends to perform a behavior or action that negatively

affects the object being supported. Based on this explanation, the behavior is manifested as taxpayer compliance. Individual taxpayers who has a supportive attitude towards tax compliance then it tend to show tax-compliant behavior, if the individual taxpayer who has a non-supportive attitude towards tax compliance, then it tends to behave non-compliance with taxes.

There are researchers who have conducted research on the effect of attitudes on tax compliance. The results of research conducted by Putri (2017) show that attitudes has a significant influence on taxpayer compliance, it is supported by research conducted by Dyan & Venusita (2013) that attitudes influence on taxpayer compliance.

H_1: Theory of Planned Behavior which proxy with attitude influence on tax compliance individual taxpayers.

The Influence Theory of Planned Behavior which proxy with Subjective Norms Against Taxpayer Compliance

Subjective norms are individual perceptions of social influence to shape the actions or behavior of these individuals. In shaping his behavior, there is a person's perception that one or more people around him approve certain behaviors and motivate the individual to obey them. Subjective norms are built through social pressure and the interaction of people around responsible individual taxpayers. If these people have positive feelings about tax obligations, then those taxpayers will be obedient in paying taxes. Because, if these people have negative feelings about tax obligations, then the private taxpayer will avoid paying taxes.subjective norms on tax compliance.

There are researchers who have conducted research on the effect of subjective norms on tax compliance. The results of research conducted by Putri (2017) show that subjectiive norms has a significant influence on taxpayer compliance, it is supported by research conducted by Dyan & Venusita (2013) that subjective norms influence on taxpayer compliance.

H_2: Theory of Planned Behavior which proxy with subjective norms influence on tax compliance individual taxpayers.

The Influence Theory of Planned Behavior which proxy with Perceived Behavioral Control Against Taxpayer Compliance

Perceived behavioral control is determined by how difficult or easy an individual is to perform certain behaviors. Perception of perceived behavior will have implications in the form of motivation towards the individual. With that, the behavior will form by it self if the individual feels able to show a behavior. The perceived behavioral control possessed by the individual taxpayer can be realized just as the individual taxpayer has a perception of how difficult or easy it is to pay taxes. If a individual taxpayer has a perception that tax payment is an easy matter, then an obedient behavior towards the tax will be formed and automatically, the taxpayer will comply with the tax. Conversely, if an individual taxpayer entrepreneur has the perception that tax payment is a difficult thing, it will form a non-compliant behavior towards the tax and naturally, the taxpayer will avoid the tax.

There are researchers who have conducted research on the effect of perceived behavioral control on tax compliance. The results of research conducted by Putri (2017) show that perceived behavioral control has a significant influence on taxpayer compliance; it is supported by research conducted by Dyan & Venusita (2013) that perceived bevioral control influence on taxpayer compliance.

H_3: Theory of Planned Behavior which proxy with subjective norms influence on tax compliance individual taxpayers.

The Influence Information Technology Against Taxpayer Compliance

Direktorat Jenderal pajak (DJP) has implemented taxation information technology. Taxation information technology is an

information system provided by the Directorate General of Tax on a computer, internet and intranet basis that is used to assist and facilitate taxpayers in fulfilling their tax obligations. With the existence of taxation information technology, it is expected that individual taxpayers can use the advancement of taxation technology well and create convenience in carrying out activities in taxation, so that taxpayer compliance can be created with the advancement of the technology.

There are researchers who have conducted research on the effect of information technology on tax compliance. The results of research conducted by Lubis (2014) show that information technology has a significant influence on taxpayer compliance; it is supported by research conducted by Sudrajat & Ompusunggu (2015) that perceived bevioral control influence on taxpayer compliance.

H_4: Information technology influence on tax compliance individual taxpayers.

The Influence Taxpayer Awareness Against Taxpayer Compliance

The perception of individual taxpayers about taxes and benefits to be received by taxpayers, the knowledge of taxpayers about the procedures and provisions in taxation greatly affects the attitude of taxpayers in complying with the rules in reporting or paying taxes. With the high awareness of individual taxpayers in terms of taxation, it is expected to be able to increase taxpayer compliance, so that state revenue through taxes will increase. Therefore, awareness of taxpayers is considered important in the context of taxation in Indonesia.

There are researchers who have conducted research on the effect of taxpayer awareness on tax compliance. The results of research conducted by Khuzaimah & Hermawan (2018) show that taxpayer awareness has a significant influence on taxpayer compliance, it is supported by research conducted by Ratnasari & Huda (2018) that taxpayer awareness influence on taxpayer compliance.

H_5: Taxpayer awareness influence on tax compliance individual taxpayers.

METHODS

The population in this study is individual taxpayers conducting business registered at the KPP "X" Sidoarjo East Java, Indonesia. The amounted of individual taxpayers conducting business registered at the KPP "X" Sidoarjo East Java, Indonesia is 7.207. The sampling technique used simple random sampling. In the simple random sampling technique, each element of the population has the same selection possibilities. Furthermore, every possible sample of this particular size has the same possibility to be chosen (Hermawan & Amirullah 2016). For the determination of the minimum sample size that is feasible in the study are 30 samples (Sugiyono 2018). Therefore, in this study the number or size of the sample used was 100 respondents.

Data collection techniques in this study used a questionnaire distributed to respondents, the questionnaire was distributed to individual taxpayers conducting business who make payments, reporting, or tax consultations at the KPP "X" Sidoarjo East Java, Indonesia.

Data analysis techniques in this study used descriptive statistics, data quality tests (validity and reliability), and multiple linear regression analysis.

RESULTS AND DISCUSSION

Table 3
Descriptive Statistic

Variable	Mean	Std. Deviation	Minimum	Maximum
Attitude (X_1)	41,9000	4,17907	24,00	45,00
Subjective Norms (X_2)	36,0400	3,10399	28,00	40,00
Perceived Behavioral Control (X_3)	13,4400	2,69425	8,00	19,00
Information Techhnology (X_4)	18,4800	2,28513	10,00	20,00
Taxpayer Awareness (X_5)	18,4100	2,56667	10,00	20,00
Taxpayer Compliance (Y)	18,3000	1,81186	12,00	20,00

Source : Processed Data, SPSS 2020

Table 3 shows that the attitude variable has a mean value of 41,9; standard deviation of 4,17; minimum value of 24; maximum value of 45. The subjective norm variable has a mean value of 36,04; standard deviation of 3,10; minimum value of 28; maximum value of 40. Behavioral control variables has a mean value of 13,44; standard deviation of 2,69; minimum value of 8; a maximum value of 19. The information technology variable has a mean value of 18,48; standard deviation of 2,28; minimum value of 10; the maximum value is 20. The taxpayer awareness variable has a mean value of 18,41; standard deviation of 2,56; minimum value of 10; a maximum value of 20. The taxpayer compliance variable has a mean value of 18,3; standard deviation of 1,81; minimum value of 12; a maximum value of 20.

Table 4 Validity Test Results of Attitude Instrument

Item	*Pearson Correlation*	Note
X1.1		id
X1.2		id
X1.3		id
X1.4		id
X1.5		id
X1.6		id
X1.7		id
X1.8		id
X1.9		id

Source : Processed Data

Table 5 Validity Test Results of Subjective Norms Instrument

Item	*Pearson Correlation*	Note
X2.1	.763	Valid
X2.2	.767	Valid
X2.3	.746	Valid
X2.4	.648	Valid
X2.5	.689	Valid
X2.6	.763	Valid
X2.7	.655	Valid
X2.8	.505	Valid

Source : Processed Data

Table 6 Validity Test Results of Perceived Behavioral Control Instrument

Item	*Pearson Correlation*	Note
X3.1	.855	Valid
X3.2	.883	Valid
X3.3	.885	Valid
X3.4	.900	Valid

Source : Processed Data

Table 7 Validity Test Results of Information Technology Instrument

Item	*Pearson Correlation*	Note
X4.1	.873	Valid
X4.2	.843	Valid
X4.3	.872	Valid
X4.4	.634	Valid

Source : Processed Data

Table 8 Validity Test Results of Taxpayer Awareness Instrument

Item	*Pearson Correlation*	Note
X5.1	.870	Valid
X5.2	.874	Valid
X5.3	.907	Valid
X5.4	.905	Valid

Source : Processed Data

Table 9 Validity Test Results of Taxpayer Compliance Instrument

Item	*Pearson Correlation*	Note
Y1.1	.711	Valid
Y1.2	.733	Valid
Y1.3	.586	Valid
Y1.4	.753	Valid

Source : Processed Data

Table 4, 5, 6, 7, 8, and 9 show that all statement items variable of attitude (X_1), subjective norms (X_2), perceived behavioral control (X_3), information technology (X_4), taxpayer awareness (X_5), and taxpayer compliance (Y) has a person correlation value of more than 0,30. Then it can be concluded that all statements items are valid. It stated that the statement items used for this study could reveal something that is measured in the questionnaire.

Table 10 Reliability Test Results

Indicator	*Cronbach Alpha*	*N of Item*	Note
Attitude (X_1)	.843	9	Reliabel
Subjective Norms (X_2)	.846	8	Reliabel
Perceived Behavioral Control (X_3)	.903	4	Reliabel
Information Techhnology (X_4)	.815	4	Reliabel
Taxpayer Awareness (X_5)	.911	4	Reliabel
Taxpayer Compliance (Y)	.647	4	Reliabel

Source : Processed Data

Table 10 states that the statements contained in the questionnaire are reliable with a Cronbach Alpha value more than 0,60. It stated that all statement items used will obtain consistent data and if the statement is submitted, again will get an answer that is relatively the same as the previous answer.

Table 11 T Test Results

Variable	t	Significant
Attitude (X_1)	3,512	0,001
Subjective Norms (X_2)	2,220	0,029
Perceived Behavioral Control (X_3)	0,233	0,816
Information Techhnology (X_4)	2,274	0,025
Taxpayer Awareness (X_5)	5,235	0,000

Source : Processed Data

Based on table 11 shows that the results of the t test for the attitude (X_1) has a significance value of 0,001 < 0,05. This shows that the hypothesis is accepted, so it can be concluded that the Theory of Planned Behavior (TPB) which proxy with attitude (X_1) influence on taxpayer compliance. The subjective norms (X_2) has a significance value of 0,029 < 0,05. This shows that the hypothesis is accepted, so it can be concluded that the Theory of Planned Behavior (TPB) which proxy with subjective norms (X2) influence on taxpayer compliance. Perceived behavioral control (X_3) has a significance value of 0,816 > 0,05. This shows that the hypothesis is rejected, so it can be concluded that the Theory of Planned Behavior (TPB) which proxy with perceived behavioral control (X_3) not influence on taxpayer compliance. The information technology (X_4) has a significance value of 0,025 < 0,05. This shows that the hypothesis is accepted, so it can be concluded that information technology (X_4) influence on taxpayer compliance. Taxpayer awareness (X_5) has a significance value of 0,000 < 0,05. This shows that the hypothesis is accepted, so it can be concluded that taxpayers awareness (X_5) influence on taxpayer compliance.

Table 12 F Test

Model	Sum of Squares	Df	Mean Square	F	Significant
Regression	151,042	5	30,208	16,323	0,000[a]
Residual	173,958	94	1,851		
Total	325,000	99			

Source : Processed Data

Based on the F test table, the value F_{count} is 16.332 and the F_{table} is known as 2.31 which is calculated by means, df1 (number of variables-1) = (6-1) = 5 and df2 (nk-1) or 100-5-1 = 94 (n number of data and k number of independent variables). So that $F_{count} > F_{table}$ (16,332 > 2.31) and has a significance level of 0,000 < 0,05. The calculated results show that the significance value is smaller than 0.05, therefore it can be said that the attitude (X_1), subjective norms (X_2), perceived behavioral control (X_3), information technology (X_4), and taxpayer awareness (X_5) simultaneously influences on taxpayer compliance (Y).

Table 13 Coefficient Determination Test Results

Model	R	R Square	Adjusted R Square
1	0,682[a]	0,465	0,436

Source : Processed Data

Based on table 13, the determination coefficient value is 0,436 or 43,6%. It stated that the taxpayer compliance variable is influenced by the variable attitudes, subjective norms, pperceived behavioral control, information technology, and taxpayer awareness by 43.6%. While the remaining 56.4% (100-43,6) is influenced by other factors not explained in this study.

The Influence Theory of Planned Behavior which proxy with Attitude against Taxpayer Compliance

The first hypothesis (H_1) stated that attitude (X_1) influence on taxpayer compliance. Based on the results of multiple regression testing for attitude variables has a significance value of 0,001 < 0,05, and the value of $t_{count} > t_{table}$ (3,512 > 1,984). It stated that the hypothesis is accepted, so it has the conclusion that the Theory of Planned Behavior (TPB) which proxy with attitudes influence against taxpayer compliance. The results of this study supported the Theory of Planned Behavior (TPB). Attitude is a reaction of someone to support or not support an object. If the individual has a supportive attitude towards an object, the individual tends to take an action that has a positive effect on the object that has been supported. The results of this study are supported research conducted by Putri (2017) which stated that attitude influence on taxpayer compliance. This shows that the individual taxpayers conducting business registered at KPP "X" East Java Indonesia has a positive attitude and are supporting of taxation, so that taxpayers behave submissive to taxes.

The Influence Theory of Planned Behavior which proxy with Subjective Norms Against Taxpayer Compliance

The second hypothesis (H_2) stated that subjective norms (X_2) influence on taxpayer compliance. Based on the results of multiple regression testing for subjective norms variables has a significance value of 0,029 < 0,05, and the value of $t_{count} > t_{table}$ (2,220 > 1,984). It stated that the hypothesis is accepted, so it has the conclusion that the Theory of Planned Behavior (TPB) which proxy with subjective norms influence against taxpayer compliance. The results of this study supported the Theory of Planned Behavior (TPB). Subjective norms are individual perceptions about social influences in shaping individual behavior. In shaping his behavior, there is an individual's perception that

one or more people around him approve certain actions and motivate the individual to submissive them. The results of this study are supported research conducted by Putra & Osman (2019) which stated that subjective norms influence on taxpayer compliance. This shows that in making payments or tax reporting, individual taxpayers conducting business registered in KPP "X" East Java Indonesia are still considering references or positive invitations from people around them to comply with taxes, so that taxpayers are submissive to pay or report tax with the referral.

The Influence Theory of Planned Behavior which proxy with Perceived Behavioral Control Against Taxpayer Compliance

The third hypothesis (H_3) stated that perceived behavioral control (X3) influence on taxpayer compliance. Based on the results of multiple regression testing for perceived behavioral control variables has a significance value of 0,816 > 0,05, and the value of $t_{count} < t_{table}$ (0,233 < 1,984). It stated that the hypothesis rejected, so it has the conclusion that the Theory of Planned Behavior (TPB) which proxy with perceived behavioral control not influence against taxpayer compliance. The results of this study do not supported Theory of Planned Behavior (TPB). Perceived behavioral control is a feeling experienced by individuals about the ease or difficulty of something in carrying out certain behaviors that are influenced by supporting factors or inhibiting factors. The results of this study are supported research conducted by Abibuddin (2015) which stated that perceived behavioral control not influence on tax compliance. This shows that the compliance of individual taxpayers conducting business registered in KPP "X" Sidoarjo East Java cannot be influenced by the perceived behavioral control or feelings that the taxpayer has about the ease or difficulty of paying taxes does not affect tax compliance. That is because individual taxpayers who are registered at KPP "X" Sidoarjo East Java Indonesia has a high tax awareness and thus assume that tax is an obligation. If the perceived behavioral control is high while the taxpayer awareness has low, the taxpayer will not comply with the tax, because taxpayer awareness is the main thing.

The Influence Information Technology Against Taxpayer Compliance

The fourth hypothesis (H_4) states that information technology (X_4) influence on taxpayer compliance. Based on the results of multiple regression testing for information technology variables have a significance value of 0,025 < 0,05, and $t_{value} > t_{table}$ (2,274 > 1,984). It stated that the hypothesis is accepted, so it has the conclusion that information technology influence against taxpayer compliance. The results of this study supported the Theory of Technology Acceptance Model (TAM). Theory of Technology Acceptance Model (TAM) is used to understand and study the behavior of technology users in accepting and using the technology offered. TAM is believed to be able to predict user acceptance of technology based on the impact of 2 (two) factors, namely perceived ease of use and perceived usefulness (Davis, 1989). The results of this study are supported research conducted by Sudrajat & ompusunggu (2015) which stated that information technology influence on taxpayer compliance. This shows that with the existence of taxation information technology, individual taxpayers conducting business registered in KPP "X" East Java Indonesia can use or utilize the tax information technology advances well and easily, so that taxpayer compliance can be created with the advancement of the technology.

The Influence Taxpayer Awareness Against Taxpayer Compliance

The fifth hypothesis (H_5) stated that the taxpayers awareness (X_5) influence on taxpayer compliance. Based on the results of multiple regression testing for the variable taxpayers awareness has a significance value of 0,000 < 0,05, and the value of $t_{count} > t_{table}$ (5,235 > 1,984). It stated that the hypothesis is accepted,

so it has the conclusion that taxpayer awareness influence against taxpayer compliance. The results of this study are supported research conducted by Lestari & Wicaksono (2017) which stated that taxpayer awareness influence on taxpayer compliance. This shows that individual taxpayers conducting business registered in KPP "X" East Java Indonesia has a high awareness of taxes, so that it can improve taxpayer compliance and help state revenue through the tax sector.

CONCLUSION

Based on the results of the analysis and discussion that has been described then the conclusions can be drawn, including the first, Theory of Planned Behavior which proxy with attitude (X_1) has an influence on taxpayer compliance. This explanation proves that the higher the attitude of the taxpayer to support taxation, the taxpayer will behave submissive to meet tax obligations.

Second, Theory of Planned Behavior which proxy with subjective norms (X_2) has an influence on tax compliance. This explanation proves that the higher social influence around taxpayers regarding referrals or invitations to comply with taxes can influence the taxpayers so that they show compliance with the tax.

Third, Theory of Planned Behavior which proxy with perceived behavioral control (X_3) has not influence on taxpayer compliance. This explanation proves that taxpayer compliance cannot be affected by behavioral control, which means that although the behavioral control perceived by taxpayers regarding the ease or difficulty in paying taxes is high, it cannot influence the taxpayer in showing compliant behavior in taxes.

Fourth, Information Technology (X_4) has an influence on taxpayer compliance. This explanation proves that the higher the increase in information technology in the world of taxation, the higher the tax compliance owned by taxpayers with the advancement of the technology.

Fifth, awareness of taxpayers (X_5) has an influence on taxpayer compliance. This explanation proves that the higher the level of taxpayer awareness regarding taxation can increase the taxpayer compliance in order to meet tax obligations.

Sixth, Theory of Planned Behavior which proxy with by attitudes, subjective norms, perceived behavioral control, information technology variables, and awareness of taxpayers together have an influence on taxpayer compliance.

Implication

The results of the research provides implications for Direktorat Jenderal Pajak (DJP) or KPP "X" East Java Indonesia. Attitude, subjective norms, information technology, and taxpayer awareness could impact individual taxpayers compliance. In addition, the Direktorat Jenderal Pajak (DJP) and KPP KPP "X" East Java Indonesia could implement the result with increase taxpayer awareness, increase taxation socialization and develop taxation information technology with ease of use that can provide a positive attitude towards individual taxpayers, to increase taxpayer compliance.

Suggestion

The author hopes that this research can provide information in such a way to interested parties and can be used as a comparison for further research. Next, this research is expected to be able to encourage further researchers to add other independent variables that can affect taxpayer compliance and it is recommended to increase the sample space and expand the scope of research to increase the accuracy of research results.

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