



INTERNAL AND EXTERNAL FACTORS AFFECTING TAXPAYER COMPLIANCE OF TAX AMNESTY PARTICIPANTS

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Abstract

The purpose of the study was to find out internal and external factors that caused taxpayers to behave obediently in carrying out their tax obligations. The research was conducted in Bali with taxpayers who had participated in tax amnesty as respondents. The quota sampling technique was determined by 350 respondents. Primary data is collected through surveys with the distribution of questionnaires that have been tested for validity and reliability. After the data collected was analyzed by factor analysis, to determine the proxy of internal and external factors then multiple linear regression analysis was carried out. The results of factor analysis indicate that taxpayer knowledge and accounting information systems are variables that form internal factors. External factors are formed by tax sanctions. Regression analysis show that knowledge of taxation and accounting information systems have a positive effect on taxpayer compliance. Tax penalties have a positive effect on tax compliance.

Keywords: External, internal, compliance, taxpayer factors

INTRODUCTION

The tax amnesty is expected by the Indonesian government to improve economic conditions, development and reduce poverty, reduce unemployment and improve inequality. Repatriation of some or all taxpayer assets outside the territory of the Republic of Indonesia can help macroeconomic stability such as an increase in the rupiah exchange rate, foreign exchange reserves and banking liquidity. The willingness to become tax amnesty participants is the willingness of taxpayers to support government programs to be willing to disclose and / or returning funds that are outside Indonesia, into the territory of Republic Indonesia. Socialization of the tax amnesty law is carried out to provide knowledge and understanding to taxpayers regarding tax amnesty regulations.

Tax amnesty is an elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions, by revealing assets and paying ransoms as stipulated in Law No. 11 of 2016 concerning Tax Amnesty. One consideration for the promulgation of the Tax Amnesty Law No. 11 of 2016 is that public awareness and compliance in carrying out their tax obligations still need to be improved because there are assets, both at home and abroad that have not or have not been fully reported in the Annual Income Tax Return. Tax amnesty is over, Indonesia enters the era of tax compliance. Research on tax compliance that follows the relative tax amnesty is still little studied. The novelty of this study was to examine internal and external factors that caused taxpayers to participate in tax amnesty.

Tax amnesty participants are required to report their wealth for three consecutive years. Knowledge and understanding of taxpayers on tax amnesty regulations can lead to taxpayers' perceptions of the system applied to become a tax amnesty participant. Supriyati and Hidayati (2007), Fikriningkrum et al. (2012) and Shudarini (2016) state that knowledge and understanding of tax regulations increases the willingness of taxpayers to pay taxes. A good tax amnesty system can build perceptions of both taxpayers to become tax amnesty participants. Relevant to the research of Widyawati (2015) the willingness of taxpayers to pay taxes caused by a good perception of the effectiveness of the taxation system.

Taxpayers compliance in carrying out their tax obligations greatly affects state revenues. The more obedient taxpayers cause state revenues from the taxation sector to increase. Compliance can be driven from two factors, internal factors and factors outside the taxpayer's self (external factors). Based on the background of the problem, the subject matter of this research is internal factors and what external factors influence taxpayers' taxpayer compliance.

Attribution theory states that a person's motivation to take action is based on external and internal factors (Lubis, 2011: 88). This theory explains what influences who to do what. In

terms of external or from outside the taxpayer in relation to taxpayer compliance in implementing tax obligations, there have been many efforts made by the Directorate General of Taxes (DGT) to increase the motivation of taxpayers. The effort carried out by DGT was to improve the quality of service through the change of the taxation system (self assessment system) until the modernization of the tax administration system and stipulating tax sanctions.

Even though there have been many efforts made by DGT to improve taxpayer compliance, there are phenomena of tax corruption cases that continue to be revealed to date which can be troubling to the public. The emergence of corruption cases among tax officials to government officials, of course raises a poor perception and changes the views of taxpayers on the actual benefits associated with paying taxes. Irawan et al. (2013) and Auwaliah et al. (2013) prove that there is a negative influence on taxpayer perceptions of corruption cases against taxpayer compliance. This case is likely caused by the environment, tax sanctions are not enforced, and tax regulations are weak.

In addition to external factors, internal factors in the taxpayer are also important to be known by the tax authorities. No matter how much effort is made, if the problematic actually exists in the taxpayer, the efforts made by the DGT are never effective. Carroll (1987) revealed that motivation from internal factors more influenced the level of tax compliance. The same thing was expressed by Ghosh and Crain (1996) and James et al. (2001). Internal factors include awareness of taxpayers (personal awareness), knowledge of taxation, moral obligations of taxpayers and accounting systems used by corporate taxpayers.

Based on this, the specific objective of this study is to obtain empirical evidence regarding external factors such as service quality, threat of sanctions, tax regulations, and the environment on tax compliance. Obtaining empirical evidence about the influence of internal factors such as personal awareness, accounting information systems, tax knowledge and mandatory moral obligations on tax compliance.

THEORETICAL BASIS AND DEVELOPMENT OF HYPOTHESIS

Attribution Theory

Attribution theory developed by Heider (1958) in Jatmiko (2006) is a theory that explains behavior of an individual. This theory refers to how someone explains the cause of behavior of another person or himself that determined whether from the internal, such as the nature, character, attitude, etc. or externally such as the pressure of a particular situation or situation that will influence the behavior of individuals. which causes other people to behave in a certain way. Myers (1996) in Lubis (2010) states that the tendency to give attribution is caused by human tendency to explain everything, including what is behind the behavior of others. A

person's behavior is determined by a combination of internal forces and external factors (external forces).) Internal strength is the factors that come from within a person such as ability or effort. External factors are factors or forces originating from outside, such as difficulties in work or luck. Based on this, someone will be motivated to understand their environment and the causes of certain events.

When associated with individual behavior, the strength of internal factors is the feeling experienced by someone that he is able to influence his performance and behavior personally through his abilities. While external or external forces are feelings experienced by individuals that their behavior is influenced by factors outside their control,

If you want to determine whether a person's behavior is internal or external, there are three things that form the basis of the analysis (Robbins, 1996):

- 1) Distinction, difference refers to whether one's actions are the same in various circumstances. If behavior is different, observers may say that the behavior is caused by internal factors.
- 2) Consensus, consider how the behavior of an individual compared to other individuals in the same situation. When consensus is high, an external attribution is given to one's behavior. However, if someone's behavior is different from others, it can be concluded that the cause of individual behavior is internal.
- 3) Consistency, the same action is repeated all the time. If someone does the same act consistently in a variety of situations, then that action can be said to be caused by internal influence.

Theory of Planned Behavior

Theory of Planned Behavior (TPB) explains that behavior generated by individuals arises by intention to behave. The emergence of intention to behave is determined by three factors (Ajzen, 2002), namely: (1) Behavioral beliefs are individual beliefs on the results of a behavior and evaluation of these results. (2) Normative beliefs, namely beliefs about other people's normative expectations and motivation to fulfill those expectations. (3). Control beliefs are beliefs about the existence of things that support or hinder the behavior that displayed, and their perceptions of how strongly things support and inhibit perceived power.

Theory of Planned Behavior relevant to illustrate the behavior of taxpayers in fulfilling their own tax obligations Benk et al., 2011). Before an individual does something, the individual has confidence in the results obtained from that behavior. Then the person decides that doing it or not. This is related to taxpayer awareness. Tax-conscious taxpayers have confidence in the importance of paying taxes to help conduct state development (behavioral beliefs).

When doing something, individuals have beliefs about normative expectations from others and motivated to fulfill those expectations (normative beliefs). This can be attributed to tax services, where with good service from tax officers, efficient and effective taxation systems, as well as tax counseling that motivates taxpayers to obey taxes, will make taxpayers have confidence or choose obedient behavior tax. Tax penalties related to control beliefs. Tax sanctions are made to support taxpayers to comply with tax regulations. Taxpayer compliance is determined based on the taxpayer's perception of how strong tax sanctions are able to support taxpayer behavior to obey taxes.

Compliance Theory

Compliance is defined as a compliance based on the expectation of a reward and an effort to avoid the possible penalties. Rahayu et al. (2009), and Manurung (2013) state that adherence in sociological literature is viewed from two basic perspectives, namely instrumental and normative. The instrumental perspective assumes that individuals as a whole are driven by personal interests and responses to changes in tangible, incentives, and penalties related to behavior. The normative perspective relates to what people perceive as moral and contrary to their personal interests.

Taxpayers compliance can be interpreted as the motivation of individual, group, or organization to do or not act according to established rules. A person's obedient behavior is the interaction of the behavior of individuals, groups and organizations. Compliance of taxpayers is grouped into two, namely: (1) Administrative compliance, namely adherence to administrative rules, and (2) Technical compliance is compliance in calculating the amount of tax in accordance with technical law or taxpayers pay taxes in accordance with statutory provisions.

Hypothesis Development

Pranata (2015), examined the effect of perceptions of taxation sanctions and taxpayer awareness on compliance with individual taxpayer reporting. The results show that taxpayer's perception of tax sanctions affects the compliance of individual taxpayer reporting. Taxpayer awareness on compliance with individual taxpayer reporting. Mustikasari (2007) tested the taxpayer's compliance in a processing industry company in Surabaya. Data analysis was performed using multivariate Structural Equation Modeling (SEM) analysis using the Amos program The model built in this study involved nine latent variables identified as influencing tax professional behavior, namely: (1) attitudes toward tax non-compliance, (2) subjective norms , (3) moral obligations, (4) perceived behavioral control, (5) perceptions of financial conditions, (6)

perceptions of company facilities, (7) perceptions of organizational climate, (8) intention of tax professionals to behave in non-compliance, and (9) corporate tax non-compliance.

The results of Mustikasari's analysis (2007) show that: (1) tax professionals who have an attitude towards positive non-compliance, high tax non-compliance intentions, (2) the influence of strong people influences the value of tax professionals to behave obediently, (3) tax professionals who have obligations high morale, low tax disobedience intentions or vice versa, (4) the lower the tax professional's perception of the control he has will encourage tax professionals to obey, (5) the lower the perception of control possessed by tax professionals will encourage tax professionals to disobey, (6) tax professionals who have low tax non-compliance intentions, low tax non-compliance, (7) if tax professionals have a perception that the company's financial condition is good, then tax professionals will obey, (8) if tax professionals have a perception that company facilities are sufficient then low corporate tax non-compliance, (9) perceived climate of organization positive effect on corporate tax.

Hardiningsih and Yulianawati (2011) examined factors that influence the willingness to pay taxes. The analysis shows that awareness of paying taxes has a positive effect on the willingness to pay taxes. The higher taxpayer's awareness, the willingness to pay tax obligations increases. Research on the effect of tax payer on the success of income tax receipts was conducted by Munari (2005). Multiple linear regression analysis techniques used to analyze the data. The independent variables used were tax awareness, taxpayer's opinion about the weight or not of the PPh burden, the perception of taxpayers about implementing PPh penalties, and tax avoidance. The dependent variable used is the receipt of income tax. The results of Munari's research (2005) are that tax awareness, taxpayer's opinion about the severity of PPh burden, perception of taxpayers about implementing PPh penalties, and tax avoidance have a significant effect on PPh receipts at KPP Batu. Based on the results of the study the research hypothesis is as follows.

H1: Internal factors cause increasing amnesty taxpayer compliance with tax increases.

H2: External factors cause an increase in amnesty participant tax tax compliance to increase

RESEARCH METHOD

This research is quantitative, associative with a causality approach. There are several internal factors and external factors tested in this study. The internal factors are awareness of taxation, accounting information systems used, education, and moral obligations. While the external factors tested are service quality, tax sanctions, taxation regulations and the environment. The operational definitions of these variables are as follows.

- 1) Tax awareness is a condition of knowing or understanding tax matters.

- 2) Knowledge Taxation can be interpreted as everything that is known and understood in connection with tax law, both material tax law and formal tax law.
- 3) Accounting Information System is a device used by taxpayers in producing financial information.
- 4) Moral Obligations are ethics and social norms of individuals in complying with tax regulations.
- 5) Tax Effectiveness is the perception of taxpayers on the ease and effectiveness of taxation systems.
- 6) Taxation Sanctions are individual perceptions of negative penalties for people who break the rules with administrative or criminal penalties.
- 7) Environment is a perception of something that exists in the environment that has a certain meaning or influence on the individual.
- 8) Taxpayer compliance is compliance with taxpayers on administrative and administrative rules.

The research was conducted in Bali. The study population is all taxpayers who follow (participants) tax amnesty. Tax amnesty participants in Bali were 34,410 people. The research sample was 350 tax amnesty participant taxpayers. Minimum samples are determined using the Slovin formula as follows: $n = N / 1 + (Nxe^2)$ where n = number of samples, N = population and e = error term. Based on the formula obtained a minimum sample = $(34,410 / 1 + (34,410 \times 0.01))$, so that a minimum sample of 100 was obtained. Based on the researchers' consideration, 350 people were chosen so that the population was more represented.

Quantitative data are used in this study. Quantitative data is qualitative data from the respondent's answer, quantified using the 5 point likert scale. The source of research data is primary data. The data collected by using a survey that is collecting data by distributing questionnaires. In addition, interviews with taxpayers regarding open answers are needed.

The research questionnaire before being distributed to the actual respondents was tested for validity first and reliability testing of the questions. Validity test is done by using product moment correlation. Testing reliability using Cronbach alpha coefficient. Instruments are called reliable when Cronbach Alpha is greater than 0.06.

To determine which variables are internal factors and external factors are used factor analysis. The procedure in carrying out this analysis is the selection of variables, factor formation, interpreting the results of the analysis and validating the factoring results. In more detail each stage is discussed below.

Data were analyzed using multiple linear regression using ordinary least square (OLS) method. Before the regression model is used to test the hypothesis, first testing the classical

assumption so that it is known that the regression model can be used to predict. Classical assumption testing is done is the normality test aims to determine whether the residual regression model has a normal distribution, Kolmogorov-smirnov test is used. Heteroscedasticity test to find out whether in the regression model there are similarities from the residual variant to another observation, Glejser test is used. Multicollinearity tested to test whether the regression model have a correlation between independent variables, based on variance inflation factors (VIF).

RESULTS

The sample used in this study was 350 tax amnesty participant taxpayers. The questionnaire was distributed by directly visiting the tax amnesty participant taxpayers, for which surveyors came directly to the Tax Service Office (KPP) and to the Tax Consultant Office (KKP).

Instrument Test Results

Validity and Reliability Tests were carried out before the questionnaire was distributed. Testing of research instruments is carried out on Bachelor of Accounting students at the Faculty of Economics and Business. The Validity Test results are presented in Table 1

Table 1 Validity Test Results

Variable	Instrument	Pearson Correlation	Information
(1)	(2)	(3)	(4)
Tax Awareness (X_1)	X1.1	0,647	Valid
	X1.2	0,900	Valid
	X1.3	0,109	Not Valid
	X1.4	0,924	Valid
	X1.5	0,802	Valid
	X1.6	0,338	Valid
Tax Knowledge (X_2)	X2.1	0,815	Valid
	X2.2	0,681	Valid
	X2.3	0,315	Valid
	X2.4	0,318	Valid
	X2.5	0,301	Valid
	X2.6	0,487	Valid
	X2.7	0,801	Valid
Accounting Information System	X3.1	0,198	Not valid

Variable	Instrument	Pearson Correlation	Information
(X ₃)	X3.2	0,954	Valid
	X3.3	0,956	Valid
Moral Obligation (X ₄)	X4.1	0,854	Valid
	X4.2	0,940	Valid
	X4.3	0,866	Valid
	X4.4	0,940	Valid
	X4.5	0,684	Valid
	X4.6	0,916	Valid
	X4.7	0,926	Valid
	X5.1	0,854	Valid
Tax Effectiveness (X ₅)	X5.2	0,940	Valid
	X5.3	0,866	Valid
	X5.4	0,940	Valid
	X5.5	0,684	Valid
	X5.6	0,916	Valid
	X5.7	0,926	Valid
	X6.1	0,731	Valid
Taxation Sanctions (X ₆)	X6.2	-0,054	Not Valid
	X6.3	-0,033	Not Valid
	X6.4	0,424	Valid
	X6.5	0,596	Valid
	X6.6	0,846	Valid
	X6.7	0,802	Valid
	X7.1	0,856	Valid
Environment (X ₇)	X7.2	0,633	Valid
	X7.3	0,616	Valid
	Y1	0,856	Valid
Taxpayer Compliance (Y)	Y2	0,017	Not Valid
	Y3	0,553	Valid
	Y4	0,912	Valid
	Y5	0,732	Valid
	Y6	0,875	Valid
	Y7	0,598	Valid
	Y8	0,093	Not Valid
	Y9	0,040	Not Valid

The research instrument reliability test results are presented in Table 2 which shows that for the nine research construct (variable), cronbach's alpha coefficient is greater of 0.60 so the statement on the questionnaire is reliable.

Table 2 Reliability Test Results

Variable	Cronbach's Alpha	Information
Tax Awareness (X_1)	0,790	Reliable
Tax Knowledge (X_2)	0,730	Reliable
Accounting Information System (X_3)	0,906	Reliable
Moral Obligation (X_4)	0,900	Reliable
Tax Effectiveness (X_5)	0,800	Reliable
Taxation Sanctions (X_6)	0,790	Reliable
Environment (X_7)	0,786	Reliable
Tax Compliance (Y)	0,791	Reliable

Description of Research Respondents

The research respondents were 350 tax amnesty participants with a notification letter. The demographics of the respondents are presented in Table 3.

Table 3 Respondent Demography

Demography Factor	Information	Amount (Person)	Percentage (%)
Gender	Male	293	84
	Female	57	16
Age	17-21	5	1
	22-26	65	19
	27-31	30	9
	32-36	75	21
	37-41	65	19
	42-47	55	16
	≥48	55	16
	Education	Junior High School	0
Senior High School		30	9
Diploma (D3)		70	20
Bachelor (S1)		210	60
Under-graduated (S2)		40	11
Occupation	Civil Servant	55	16

Demography Factor	Information	Amount (Person)	Percentage (%)
	Teacher	150	43
	Entrepreneur	50	14
	Others	95	27

The research respondents were more male than female. As many as 21 percent of respondents aged 32-36 years. The level of education for undergraduate students is 60 percent. Respondents have jobs as teachers / lecturers as much as 43 percent.

Factor Analysis

Factor analysis is a statistical analysis that aims to identify, classify, and summarize the factors that are dimensions of a variable, definition and a particular phenomenon. Another function is to summarize the variables so they are smaller in number. Factor analysis in this study aims to summarize variables to determine the proxy of internal factors and external factors. The stages of factor analysis are presented below.

Phase I factor analysis

The Kaiser Meyer Olkin Test (KMO) was used to determine the adequacy of the sample. Factor analysis is considered feasible if the KMO amount has a minimum value of 0.5. The KMO test results show that the value of KMO 0.586 with a chi square value of 1477.87 with a significance level of 0.00. This concludes that internal and external factor variables have sufficient samples for factor analysis.

The feasibility of the model for internal and external factors can be seen from the value of Measuring of Sampling Adequacy (MSA). The MSA value obtained from the seven explanatory variables of tax compliance is presented in Table 4

Table 4 MSA Value Explanatory Variable Taxpayer Compliance

No.	Variable	MSA Value	Information
1	Tax Awareness (X_1)	0,412	Not Valid
2	Tax Knowledge (X_2)	0,809	Valid
3	Accounting Information System (X_3)	0,680	Valid
4	Moral Obligation (X_4)	0,491	Not Valid
5	Tax Effectiveness (X_5)	0,420	Not Valid
6	Taxation Sanction (X_6)	0,657	Valid
7	Environment (X_7)	0,344	Not Valid

MSA value obtained from explanatory variables of taxpayer compliance is greater than 0.5 by three variables. This means that only three variables that are feasible are used in factor analysis namely Knowledge of Taxation, Accounting Information Systems and Taxation Sanctions

Phase 2 Factor Analysis

The variables tested in stage 2 factor analysis are knowledge taxation variables (X₂), Accounting Information Systems (X₃) and Taxation Sanctions (X₆). Internal and external factor variables have KMO > 0.5. This concludes that the explanatory variables of taxpayer compliance have sufficient samples for factor analysis.

The feasibility of the tax compliance factor test model is seen from the value of Measuring of Sampling Adequacy (MSA). The MSAF Internal and External Factor values are presented in Table 5, the variable MSA value is greater than 0.5. This means that the model is feasible to use in factor analysis.

Table 5 MSA Value of Internal and External Factors

No.	Variable	MSA Value
1	Tax Knowledge (X ₂)	0,595
2	Accounting Information System (X ₃)	0,713
3	Taxation Sanxtion (X ₆)	0,666

Table 6 shows that the Knowledge Tax Variable (X₂), Accounting Information Systems (X₃) and Taxation Sanctions (X) have the value of Precipal Component Analysis (PCA) greater than 0.5 where these variables have a strong contribution to internal factors and factors external so that it is still used in the model.

Table 6 Value of the Principal Component Analysis of Internal and External Factors Indicator

No.	Indicators	PCA Value	Information
1	Tax Knowledge (X ₂)	0,875	Valid
2	Accounting Information System (X ₃)	0,690	Valid
3	Taxation Sanction (X ₆)	0,742	Valid

The Percentage of Variance results explain the ability of each factor to explain its variation. The value of Percentage of Variance data from internal and external factors is 76.88 percent.

The value of loading factors obtained from each variable is presented in Table 7, the value of loading factor for each indicator is 0.50, which means that the indicators of internal and external factors in the study meet the requirements to be internal and external factors.

Table 7 Loading Factor Value Internal and External Factor Indicator

No.	Indicators	Loading Factor	Information
1	Tax Knowledge (X_2)	0,829	Valid
2	Accounting Information System (X_3)	0,825	Valid
3	Taxation Sanction (X_6)	0,891	Valid

Results of Multiple Linear Regression Analysis

After obtaining variables that represent internal factors and external factors, the next step is to carry out multiple linear regression analysis. The results of analysis are presented in Table 8.

Table 8 Multiple Linear Regression Test Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	β	Std. Error	β		
Constant	0,058	1,271		0,046	0,963
Pengetahuan Perpajakan	0,283	0,079	0,150	3,585	0,000
Sistem Informasi Akuntansi	1,013	0,105	0,309	9,617	0,000
Sanksi Perpajakan	1,305	0,055	0,828	23,536	0,000
Adjusted $R^2 = 0,812$					
F-test = 503,19		sig= 0,000			

The results of the analysis presented in Table 8 inform that knowledge of taxation has a significant positive effect on taxpayer compliance with a value of $\beta = 0.283$, p-value = 3.585 statistically significant $0,000 < \alpha = 5$ percent. Accounting Information Systems have a positive effect on tax compliance with value. $\beta = 1.013$, p-value 9.617, statistically significant $0,000 < \alpha = 5$ percent. Taxation sanctions have a positive effect on taxpayer compliance with the value of $\beta = 1.305$. p-value = 23.536 statistically significant $0,000 < \alpha = 5$ percent. From the three variables tested Taxation Sanctions have the greatest effect on taxpayer compliance, because it has the largest β value.

DISCUSSION

Based on the results of factor analysis, there are three variables that can be used as explanations for taxpayer compliance. Variables which are internal factors are tax knowledge and accounting information systems. While variables which are elements of external factors are taxation sanctions.

Indicators that shape tax knowledge are (1) taxpayer's knowledge of taxes can be easily obtained from mass media (such as television and radio), banners, billboards, and other print media. (2) taxpayers know the functions and benefits of taxes that are used to finance the country's development and public facilities. (3) Taxpayers know how to fill SPT correctly, make financial reports, and how to pay taxes correctly. (4) Taxpayers know how to calculate the amount of tax they bear.

Accounting information system is a device used by taxpayers in producing financial information. The indicators are (1) companies use Accounting Information Systems (AIS). (2) calculate the amount of tax paid using the system. (3) use consultants in carrying out tax obligations.

Taxation Sanctions are individual perceptions of negative penalties for people who break the rules with administrative penalties and indicators are (1) sanctions in the SPT are determined; (2) late fees; (3) pay a tax shortage before being billed; (4) fill in the SPT in accordance with the provisions and anticipate if there is a tax audit.

Effect of Tax Knowledge on Tax Compliance

The results of the analysis prove that knowledge of taxation has a positive effect on taxpayer compliance. The results of the analysis show that internal factors, namely knowledge of taxation have a positive effect on tax compliance. Knowledge of taxation is very important in encouraging taxpayers to carry out their obligations. A taxpayer must know his obligations. Knowledge of tax regulations is important to foster obedient behavior, because how could taxpayers be told to obey if they do not know tax regulations, meaning how taxpayers are told to submit tax returns on time if they do not know when time falls tempo of submission of SPT.

Knowledge of taxation can be interpreted as everything that is known and understood in connection with tax law, both material tax law and formal tax law. With taxpayers knowing and understanding all the provisions related to applicable tax obligations, taxpayers will easily carry out their tax obligations (Zuhdi, et al 2015). Rahayu (2010: 29), with a good and adequate level of taxation knowledge owned by the community, especially Taxpayers, it will be easy for Taxpayers to comply with tax regulations which will ultimately improve compliance of the Taxpayers themselves. Supported by research conducted by Zuhdi, et al (2015) which states

that knowledge of taxation affects taxpayer compliance and research conducted by Murti, et al (2014) which states that knowledge of taxation significantly influences individual taxpayer compliance. Also supported by research conducted by Oladipupo and Obazee (2016), Saad.

In the study of Palil and Musthapa (2011), Putri (2015) and Ulfa (2015) regarding the factors that influence taxpayer compliance found that knowledge of taxation has an effect on tax compliance. However, it is different from the results of Hardiningsih (2011) study that knowledge of tax regulations does not affect the willingness to pay taxes. Knowledge of Tax Amnesty is also needed to increase knowledge of taxpayer compliance following tax amnesty. Tax Amnesty is one of the policies in the field of taxation carried out by the Director General of Taxes. Tax Amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying ransoms as stipulated in Law No. 11 of 2016 concerning Tax Amnesty. Amnesty is also often accompanied by an increase in tax administration efforts, especially in enforcement measures (Alm, et al. 2009).

Effect of Information Systems on Tax Compliance

The results of the analysis show that information systems have a positive effect on taxpayer compliance. This means that the better the accounting information system used by taxpayers causes the more obedient taxpayers to carry out their tax obligations. Accounting information system is an internal factor for corporate taxpayers that can affect taxpayer compliance.

One of the elements associated with administering taxpayers is financial statements (the results of financial information systems). Gunadi (2001) explains that: The main quality for accounting information is useful for decision making, at least having the core relevance, reliability, comparability and consistency. If these elements are of less weight, accounting information will not be useful to users in making economic decisions. Therefore, accounting is a matter that cannot be excluded from the tax system, especially those who adhere to the self assessment system.

Effect of Tax Sanctions on Taxpayer Compliance

Tax sanction have a positive effect on tax compliance. This means that the higher the negative perception of taxpayers towards sanctions, causing taxpayer compliance increases. Based on the theory of attribution, taxation sanction is an external factor that can encourage or influence taxpayer behavior. The tax sanctions that make taxpayers compelled to behave obediently due to the situation. Taxpayers will impose tax penalties related to considering administrative

sanctions (interest and penalties) given which will burden taxpayers in paying off obligations. Tax audit is also a consideration of taxpayer compliance to fulfill its tax obligations.

Tax sanctions are actions that are given to taxpayers or officials related to taxes that violate intentionally or negligently. Taxation sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed. In other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms. The imposition of tax sanctions is applied to create taxpayer compliance in carrying out their tax obligations. That is why, it is important for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done. To be able to provide an overview of what things need to be avoided so as not to be subject to taxation sanctions, below will be described about the types of tax sanctions and matters regarding their imposition. The tax sanction consists of two types, namely administrative sanctions and criminal sanctions. The administrative sanction is payment of losses to the State, especially in the form of interest and increases. Criminal sanctions are torture or suffering and are a final tool or legal bastion used by the tax authorities to comply with tax norms. Criminal sanctions in taxation in the form of suffering or torture in terms of tax violations. The imposition of criminal sanctions does not eliminate the authority to collect taxes that are still owed (Mardiasmo, 2006).

Budiarta (2013) states that tax sanctions have a positive effect on taxpayer compliance. This is in line with Mangoting (2012) and Setiawan (2014) stating that one of the elements of tax is coercive and is collected based on the Law. The law governing taxation and prevailing in Indonesia is referred to as the General Provisions and Taxation Procedure Law. Zulaikhah (2013) states that tax sanctions have a positive effect on taxpayer compliance. Tax penalties still cannot make taxpayers obedient to carry out their tax obligations. This can occur because of the lack of knowledge of taxpayers regarding tax sanctions. Provision of sanctions against taxpayers aims to provide a deterrent effect so as to create tax compliance. However, minimal knowledge of taxpayers regarding tax sanctions can make taxpayers assume that sanctions are not a scary or burdensome thing that can prevent non-compliance.

Tax penalties are needed in the tax system so that taxpayers obey their obligation to pay taxes. For this reason, the government must socialize well to taxpayers so that taxpayers can understand matters relating to the implementation of fines and the causes of the imposition of a fine on taxpayers. So the higher the tax sanction given, the higher the taxpayer's compliance in fulfilling his tax obligations.

Carnes and Englebrecht (1994) found that when sanctions increased compliance also increased. They also found that when taxpayers' perceptions increased, compliance also increased. Alm et al. (1993) conducted an experimental study to determine taxpayer compliance

determinants. He found that taxpayer reporting increases as the audit probability increases and sanctions for non-compliance increase. Compliance will be even greater when taxpayers get incentives for these payments. Because of the tax policy in this case the tax collection system for self assessment system.

CONCLUSIONS AND SUGGESTIONS

The results of factor analysis show that internal factors that influence taxpayer compliance are knowledge of taxation and accounting information systems. While external factors are tax sanctions. The results of the regression analysis show tax knowledge has a positive effect on tax compliance. The higher tax knowledge possessed by taxpayers will result in taxpayers behaving obediently. Information systems have a positive effect on tax compliance. Companies that use sophisticated accounting information systems can facilitate bookkeeping done by the company. Tax penalties have a positive effect on tax compliance. The more taxpayer understand on tax sanctions will increase taxpayer compliance.

Based on the conclusions, it can be suggested to be able to increase taxpayer compliance, the government should pay attention to the knowledge of taxation owned by taxpayers. To be able to increase knowledge of taxation, it is suggested that the government more intensively provide information to taxpayers. The government socializes new tax regulations intensively and places emphasis on sanctions if the taxpayer is not compliant. For the next researcher it is recommended to develop this research by adding taxpayer awareness variables as moderating. Besides that, the next researcher can do different tests on internal factors and external factors for each subject of tax.

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