The Influence of Information Technology, Tax System Fairness, And The Quality of Tax Authorities' Services on The Tax Rate. Evasion (Case Study at KPP Pratama Kembangan)

Giren Alviansah[1*], Muhyarsyah[2]
[1,2] *Accounting, Economics and Business, Universitas Mercu Buana, Indonesia*

Article Info:

***Keywords*:**
Information Technology;
Fairness of the Tax System
Tax Evasion;
Quality of Fiscus Services;

Abstract

This study aims to examine the influence of the information technology, tax system fairness and the quality of fiscus services on tax evasion case studies at KPP Pratama Kembangan. The population in this study are individual taxpayers registered with the KPP Pratama Kembangan in 2022. The sampling technique in this study used accidental sampling. The research data was sourced from questionnaires shared with respondents. The data analysis method used is multiple linear regression analysis, while data processing uses SPSS. The results showed that information technology has a negative effect on tax evasion. The fairness of the tax system affects tax evasion. The quality of fiscus services affects tax evasion.

Article DOI :
http://dx.doi.org/

(*) Corresponden Author: Giren Alviansah
✉ Accounting, Economics and Business, Universitas Mercu Buana, Indonesia.
Email: girenalviansah24@gmail.com

INTRODUCTION

One source of revenue in Indonesia is from taxes. Taxes are the country's largest source of revenue, around 80%. Taxes that have been paid by the community are used to finance development and other expenses that will be able to prosper the people. Tax revenue has an important role for the development of a country, especially for developing countries such as Indonesia. Then the regulator needs to analyze all factors that have a relationship regarding tax revenue to then be used as a basis for making policies so that the realization of revenue is in accordance with the target set by the Directorate General of Taxes as the authority in Indonesia, but state revenue from year to year is always far from the target set by the government (Tarmidi et al., 2020).

Tax evasion and tax avoidance are part of tax planning that aims to reduce the amount of tax payments (Setiyawati et al., 2023). The characteristics of both are very different even though both have the same goal. The application of tax avoidance is very difficult because taxpayers must have an adequate understanding of tax regulations. This encourages taxpayers to commit more tax evasion, namely by saving taxes in ways that violate tax provisions. Tax evasion is a series of activities carried out to avoid taxes and is not in accordance with tax regulations (Khalid et al., 2021; L. Nugroho & Kiranti, 2017).

At present, the number of individual taxpayers in Indonesia is only 45.43

E-ISSN : 3046-9090

million or 16.6% of the total population of around 273.8 million. Of the 45.43 million, only 19 million or 24% are tax-compliant. Of course, it becomes a dilemma if compliance with the obligation to pay taxes is still low. In fact, there is no dominant source of state financing except from taxes. As many as 80% of the state budget sources come from taxes, namely Rp. 1,781.9 trillion from the source of state revenue of Rp. 2,160.2 trillion. Tax fraud is a problem that is often found in all parts of tax administration, one of which is tax evasion. Tax evasion is generally against the law and includes the act of deliberately not reporting completely and correctly the tax object or other unlawful acts.

For naughty taxpayers, the tax court can be used as a hole for entrepreneurs to avoid paying taxes (Badawi et al., 2023). The mode used is that taxpayers deliberately do not attach evidence of expenses in the annual corporate tax return (SPT) report, so that they can then challenge the decision of the Underpaid Tax Assessment Letter (SKPKB) issued by the Directorate General of Taxes to the Tax Court. In filing this objection, the taxpayer still does not attach evidence of expenses that should be attached. Therefore, it is certain that the Directorate General of Taxes will reject the objection request. At this stage the taxpayer will then appeal to the tax court. The evidence is usually only attached when appealing to the tax court. That is why most of the appeal decisions favor the company and the tax court usually orders that the taxobligations of the plaintiff company (taxpayer) be written off. Abolished in whole or in part, it is the same as he escapes the obligation to pay taxes.

OVERVIEW

1. Attribution Theory

Attribution theory was first discovered by Heider (2013) in Luthans (2005) explains that attribution is a way of how people are able to express the reasons for their own personal actions or the personal actions of others. Luthans (2005) said that attribution is usually divided into two types consisting of dispositional attribution and situational attribution. Where dispositional attribution refers to a person's ethical awareness and behavior this comes from internal factors. Situational attribution refers to a person's behavior related to external factors such as work environment factors or in the social environment (pressure). Factors that influence theoretically explain tax evasion against taxpayers refer to external attribution theory.

Attribution theory is an attempt to understand the reasons for other people's self-assessments depending on their meanings related to certain behaviors (Wahyono et al., 2019). The factors are influencing taxpayers' views on tax evasion explained by external attribution theory. Theoretical explanation Conditions outside the individual affect the individual behaviorally can be interpreted as individual performance not because of their own desires, but because of impulse or situation (Ervana, 2023).

2. Tax Evasion

Based on the Law on General Provisions of Taxation Number 16 of 2009 Article 1 paragraph 1 states that tax is a taxpayer contribution to the state owed by individuals or entities that are compelling in nature (Wahyono et al., 2019). This tax is very instrumental for Indonesia's state finances, namely for the State Budget (APBN) every year (L. Nugroho et al., 2019). There are still many people who consider this tax not as an obligation but as a burden. So that people tend to pay taxes as low as possible. Various ways are done by taxpayers to minimize their tax obligations either through methods permitted by law or methods not permitted by law. Meanwhile, the method that violates this

law is included in an offense called tax evasion or tax evasion. One indication of tax evasion in a country is by not achieving the tax revenue target (Afsari et al., 2017). In Indonesia itself, the tax revenue target from year to year also does not reach the target. In the Indonesian state tax revenue target for the past 5 years sourced from the Indonesian Ministry of Finance, it can be seen that the realization of tax revenue in Indonesia has not reached the target. In 2016 the percentage of tax revenue was only 81.54%, in 2017 91.00%, in 2018 92.40%. in 2019 84.40% and in 2020 85.65% (Kamaroellah, 2021).

Tax Evasion is a series of activities carried out to avoid taxes and is not in accordance with tax regulations (Khalid et al., 2021; L. Nugroho & Kiranti, 2017; Simorangkir & Kurniawati, 2017). According to Mardiasmo (2016) tax evasion is an attempt to reduce the tax burden by violating existing laws. Tax evasion is wrong and deviant taxpayer behavior contrary to the spirit and responsibility expected of a taxpayer, hence the heavy sanctions (A. Nugroho et al., 2018). According to Nugroho (2017), tax evasion is a behavior that deviates from the rules made and agreed upon not to pay levies or not to submit the income earned in full. Based on the definitions of tax evasion from several experts, the researcher draws the conclusion that tax evasion is an action that is not tax evasion. It is unlawful to reduce or minimize the actual tax payment to seek unilateral benefits.

In its application, this behavior will be reasonable to do considering the many actions that should not be taken by leaders, such as misusing tax funds for personal or group interests, the unsystematic tax system implemented and the existence of tax regulations that are considered to only benefit one party and harm other parties. These things make taxpayers not hesitate to commit tax evasion because they assume that the taxes to be paid will not be managed properly and so there is an assumption that this behavior is ethical and reasonable to do (Suryanto et al., 2017).

3. Information Technology

The development of information technology today can be felt by everyone in every aspect of life. Information technology that penetrates the taxation sector has a very good impact on the tax system in Indonesia. Information technology is a general term for any technology that helps humans create, convert, store, communicate, and disseminate information. The use of technology greatly helps the development of mankind so that it raises new values in social life Nugroho (2017). Information technology includes everything related to the process (use as a tool), manipulation, and management of information. Information technology can be very useful in any field, including in the world of taxation.

In the digitalization of tax information technology that can be easily accessed through print media, electronic media and internet media. So that taxpayers are expected to use it as well as possible to fulfill their obligations and the time required for taxpayers to fulfill tax obligations will be more effective and efficient and can increase compliance with various tax laws and regulations, and can avoid evasion (Anggayasti & Padnyawati, 2020). Information Technology is one of the visible improvements in tax modernization. DGT develops reliable information technology to become a more effective and efficient DGT organization.

a. Complaint Center
   The purpose of the establishment of the complaint center is to accommodate complaints from taxpayers.
b. Call Center
   The function of the call center is to facilitate WP in direct interaction without

E-ISSN : 3046-9090

anywhere and anytime.

c. Tax Information Media
   Taxpayers can access everything related to taxes for free.
d. Website
   The rapidly growing information era requires DGT to participate in the development flow. One of the things DGT has done is the creation of a website. This website can be used by the entire community to see what information is issued by DGT.
e. E-taxation system
   E-system is made by DGT in order to facilitate services to taxpayers based on the Internet. E-system can be utilized by taxpayers in conducting tax transactions through some of the conveniences offered by the e-system. Some of the things in the e-system are:
   1) e- Regristation
      e-Registration is an online taxpayer registration system with an application system as part of the use of information technology systems in the DGT which is connected to hardware and software-based data communication devices.
   2) e- Filing
      e-Filing is a method of submitting Tax Return or Tax Return extension notification conducted electronically or online through the Directorate General of Taxes website (DJP Online), or through other official e-Filing channels established by the government.
   3) e- tax return
      e- SPT is taxpayer SPT data in electronic form made by taxpayers using the e-SPT application.
   4) Online Payment
      Online Payment is an online tax payment in order to create transparency in tax services. Payment can be paid through national banks and several places that have been appointed by the Directorate General of Taxes.

4. Tax System Fairness

The principle of fairness (equality) essentially views that taxation pays attention to the rights and obligations of taxpayers. Some aspects of attitudes towards taxation, such as tax ethics and their perception of the fairness of the tax system also have an influence on the tendency towards tax evasion (Persada et al., 2021). Tax justice related to tax evasion regarding tax procedures, policies and regulations carried out by the Indonesian tax system is considered fair treatment (Muniarty et al., 2020). Fairness is considered to influence taxpayers' perceptions of the ethics of tax evasion, which considers that tax evasion is considered an ethical thing due to the lack of fairness in the use of money sourced from taxes, government corruption, and not getting a reward / effect on taxes paid, which results in a lack of revenue level of state tax revenues and creates a crisis of public confidence in related institutions in paying their taxes (Blackwell et al., 2006b). There are various opinions that tax justice is not distributed to each taxpayer, and each taxpayer feels equal, thus making them reluctant to pay taxes, because they believe the benefits received are not proportional to the amount of tax paid (Anggayasti & Padnyawati, 2020).

The taxation system is a method of how to manage tax debts owed by taxpayers so that they can flow into the state treasury. Indonesia's tax system, which now adheres to self-assessment, provides responsible freedom to taxpayers in fulfilling their tax obligations. Tax officials also play an active role in

E-ISSN : 3046-9090

carrying out administrative control of tax collection which includes the tasks of guidance, service, supervision and application of tax sanctions (L. Nugroho et al., 2017).

Taxpayer knowledge includes knowledge of the concept of general provisions in the field of taxation, types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of taxes payable, recording taxes payable, to how to fill out tax reporting. In order to create tax compliance, taxpayers at least know the basic knowledge of taxation in connection with obligations on personal income tax (A. Riyadi et al., 2018). Taxpayer tax knowledge and (Labetubun et al., 2022; Lawrence, 2005), it also explains that the level of fairness in the tax system is very important to ensure that the tax administration will run well (Labetubun et al., 2022; Muda et al., 2016). In fact, the most appropriate way to reduce tax evasion is to provide fairness in the tax system to taxpayers to increase the desire to pay taxes.

5. Quality of Fiskus Service

According to Goleman et al. (2013) the service referred to in the taxation sector is the service provided to taxpayers by the Directorate General of Taxes to assist taxpayers in fulfilling their tax obligations. Meanwhile, what is meant by fiskus is tax officials. So what is meant by Fiskus Service is the way tax officials assist, manage and prepare all the needs of taxpayers in fulfilling their tax obligations according to Blackwell et al. (2006a). If the tax provisions are made simple and easy for taxpayers to understand, then tax services for their rights and obligations can be carried out effectively and efficiently.

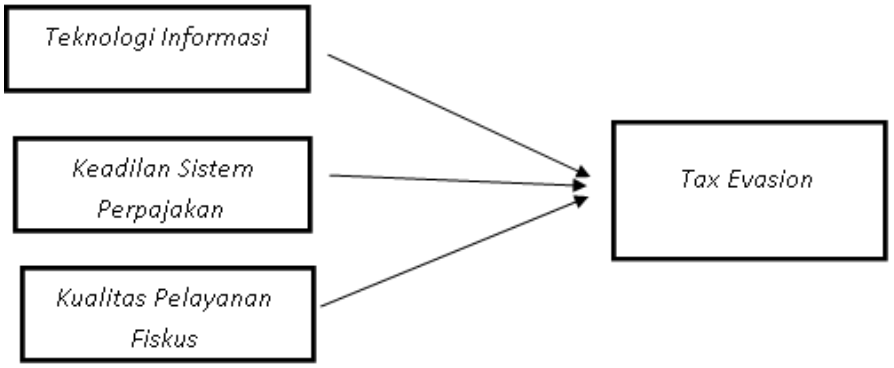

Figure 1. Frame of Thought

Hypothesis

Based on the framework above, the research hypothesis can be written as follows:

1. There is an influence of Information Technology on Tax Evasion
2. There is an effect of Tax System Fairness on Tax Evasion
3. There is an influence of the Quality of Fiskus Services on Tax Evasion

METHODS

Type of Research

This type of research is causal research, which is research that aims to test hypotheses about the effect of one or several variables (independent variables) on other variables (dependent variables). The location of this research was conducted at the Kembangan Primary Tax Service Office located at Jalan Arjuna Utara No. 87

E-ISSN : 3046-9090

Duri Kepa. The object of this research is Individual Taxpayers registered at KPP Pratama Kembangan regarding tax evasion which is influenced by the benefits of technology and information, fairness of the tax system, the quality of fiscal services. The type of data in this study is quantitative data. Quantitative research is research whose findings are obtained from analyzing data in the form of numbers, the parts of the findings are arranged systematically to find the relationship between one and the other until conclusions can be drawn.

Definition of Variable Operationalization and Variable Measurement

1. Variable Definition

a. Tax Evasion

Tax evasion is a series of activities carried out to avoid taxes and is not in accordance with tax regulations (A. S. Nugroho, 2016; L. Nugroho et al., 2017; Simorangkir & Kurniawati, 2017). In its application, this behavior will be natural to do considering the many actions that should not be taken by leaders, such as misusing tax funds for personal or group interests, the unsystematic tax system implemented and the existence of tax regulations that are considered to only benefit one party and harm other parties.

b. Information Technology

Information technology is a general term for any technology that helps humans create, transform, store, communicate, and disseminate information. The use of technology greatly helps the development of mankind so that it raises new values in social life (Heider, 2013). Tax services in the form of information technology issued by regulators in helping taxpayers to carry out their tax rights and obligations, while fiscal supervision can be improved and easier with strong infre to commit tax evasion because information has been integrated so as to reduce tax evasion (Alkhatib et al., 2019; Tarmidi et al., 2017; Utami et al., 2020).

c. Tax System Fairness

Tax collection can be said to be fair if it is in accordance with economic capacity. The existence of justice in the tax system will affect the perception of taxpayers in carrying out their obligations. Taxpayers will feel fair if the contribution they make is in accordance with the benefits obtained (Saputro, 2018). The implementation of an unfair taxation system will affect the level of taxpayer compliance in fulfilling their obligations. So that it can lead to tax evasion.

d. Quality of Fiskus Service

Service is a way of serving (helping to take care of or prepare everything someone needs). Meanwhile, fiskus is a tax officer. Fiscal services can be interpreted as a way for tax officials to help take care of or prepare all the needs needed by taxpayers (Kassa, 2021). Fiscal services are very influential on taxpayers in paying their taxes, therefore, tax authorities are required to provide friendly, fair, and firm services at all times to taxpayers and can foster public awareness of the responsibility of paying taxes. The provision of services by tax officials to taxpayers is of great benefit so that it can raise taxpayer awareness in fulfilling their tax obligations. The ability of tax authorities to interact well with taxpayersis the basis that tax authorities must have in serving taxpayers so that it is expected to increase the willingness of taxpayers to pay their taxes.

Research Population and Sample

1. Population

E-ISSN : 3046-9090

Population is a group of objects that will be used as research material with the characteristics of having the same characteristics. While the population in this study is all taxpayers, especially individuals registered at KPP Pratama Kembangan in 2022, totaling 130,607 individual taxpayers. Individual taxpayers were chosen to be the population because they were able to represent the perceptions of other taxpayers.

2. Sample

What is meant by the sample is part of the population (sample), as a material study with the hope that the sample taken from the population can represent (representative) of the population. Some sample criteria in this study are taxpayers who have an NPWP registered at KPP Pratama Kembangan, are in the KPP Pratama Kembangan environment, and do not use tax consultant services. The Slovin formula is used to measure the number and sample size as follows.

$$n = \frac{N}{1+N.e^2} \quad (1)$$

Description:
n = Number of samples
N = Total population
e = Percentage of lack of accuracy due to sampling error that can still be tolerated, namely 10% (large population)

Based on the calculation of the Slovin formula with a population of 130,607 individual taxpayers and an error tolerance limit of 10%, this research sample was obtained as many as 100 individual taxpayers. The sampling technique used in this study is non-probability sampling in the form of accidental sampling, which is a method of determining the sample by taking respondents who happen to be there or available somewhere in accordance with the research context (McClure et al., 2018).

Data Collection Technique

1. Data Source

The data source used is the primary data source. In this study, the data sources used were primary data, primary data is data obtained by
directly from the object under study, either from individual objects, (respondents) or from anagency that processes data for its own purposes. In this study using the type of subject data, namely the type of data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subject of research (Ngadiman, 2014).

In this study, before conducting research, researchers asked permission to conduct research and requested data on the number of individual taxpayers at KPP Pratama Kembangan through the DGT e-riset website, then after obtaining permission and data on the number of individual taxpayers, new researchers could collect data by distributing questionnaires directly. According to Sugiyono (2013:137) questionnaires are a data collection technique that is carried out by giving a set of questions or written questions to respondents to answer and direct observation to KPP Pratama Kembangan to get the data needed.

The scale used in this study is a Likert scale with a scale of 1 to 5 so that the answer options given to respondents are Strongly Agree (SS), Agree (S), Neutral (N), Disagree (TS), Strongly Disagree (STS).

Data Analysis Method

E-ISSN : 3046-9090

1. Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. Validity measurement is done by correlating the item scores with the total score of the construct or variable. The significance test is carried out by comparing the value of r count> r table at 5% significance, then the question item is declared valid (Ghozali, 2018b).

2. Reliability Test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire can be said to be reliable or reliable if someone's answer to a statement is consistent or stable over time. Reliability measurement in this study uses Repeated Measure or repeated measurements (Ghozali 2018:46). A construct or variable is said to be reliable if it provides a Cronbach's Alpha value> 0.70 (Ghozali, 2018).

3. Descriptive Statistical Test

Descriptive statistical tests provide a description or description of data that can be seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (distribution skewness) (Ghozali, 2018:9).

4. Multiple Linear Analysis

In regression analysis, besides being able to measure the strength of the relationship between two or more, it also shows the direction of the relationship between the dependent variable and the independent variable. The dependent variable can be assumed to be random/stochastic, which means it has a probabilistic distribution. While the independent / free variable is assumed to have a fixed value (in repeated sampling). (Ghozali, 2018:196).

In this study the equation that will be used is :

$$Y=a+\beta_1X_1+\beta_2X_2+\beta_3X_3+e \quad (2)$$

Description:

Y = Tax Evasion

X_1 = Information Technology

X_2 = Fairness of Taxation System

X_3 = Quality of Tax Service a = Constant

β_1, β_2, β_3 = Regression Coefficient

e = Error

A classical assumption test was conducted:

a. Normality Test

The normality test has the aim of testing whether in the regression model, confounding or residual variables have a normal distribution. As is known that the t and f tests assume that the residual values follow a normal distribution. The benchmark for a data to be declared normally distributed is if the Asymp. Sig (2-tailed) is greater than 0.05 (Ghozali, 2018:161). Testing data normality using the Kolmogro-Smirnov Normality Test in the SPSS program.

b. Multicollinearity Test

The multicolonierity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables. If the independent variables are correlated with each other, then these variables are not orthogonal. Orthogonal variables are independent

E-ISSN : 3046-9090

variables whose correlation value between independent variables is equal to zero (Ghozali, 2018:107). One way to be able to detect the presence or absence of multicollinearity in a regression model is to look at (1) the tolerance value and its opposite, (2) variance inflation factor (VIF). The cutoff value that is commonly used to indicate the presence of multicolonierity is the Toleranc value ≤0.10 or the same as the VIF value≥10 (Ghozali, 2018:108).

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals from one observation to another is constant, then it is called Homoscedasticity and if it is different it is called Heteroscedasticity (Ghozali, 2018:137).

5. Overall Significance Test (F Statistical Test)

According to Ghozali (2018), the F statistical test is used to determine whether the model consisting of all independent variables has a joint influence on the dependent variable. The F statistical test shows whether the regression model used in the study is appropriate and feasible to use. With criteria decision making if the probability (significance value)> 0.05 means that the model used is not suitable, otherwise if the probability <0.05 means that the model used is suitable for testing.

6. Hypothesis Test (t Test)

The t test is conducted to be able to determine the effect between the independent variable and the dependent variable partially (Nibras & Hadinata, 2020). According to (Ghozali, 2018:98) the t statistical test basically shows how far the influence of one explanatory / independent variable, namely: technology and information, fairness of the tax system and the quality of taxpayer services individually in explaining the variation in the dependent variable, namely tax evasion. In this study, the test used a significance level of 0.005 (α = 5%). That is, if the significant value <0.05 then the hypothesis is accepted. Which means that the independent variable has an effect on the dependent variable. But on the other hand, if the significant value> 0.05, the hypothesis is rejected. This means that the dependent variable has no effect on the independent variable (Malik et al., 2022).

7. Test Coefficient of Determination (R^2)

According to Ghozali (2018), the coefficient of determination (R2) is a tool to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. A small R2 value means that the ability of the independent variables to explain the dependent variable is very limited. Conversely, if the value is close to 1 (one) the independent variables provide almost all the information needed to predict the dependent variables.

RESULTS AND DISCUSSION

An explanation of the results of research on the effect of information technology, tax system fairness and the quality of tax authorities' services on tax evasion case studies at KPP Pratama Kembangan will be explained in chapter IV, where the test uses the SPSS Version 22 statistical application. The object of this research is individual taxpayers registered at KPP Pratama Kembangan in 2022 registered population of 130,607. The sampling method in this study uses accidental sampling with certain criteria. Based on the calculation with the slovin formula that has been determined in chapter III, a sample size of 100 individual taxpayers is obtained.

E-ISSN : 3046-9090

Results

A. Description of Research Objects

B. Data Quality Test

1. Descriptive Statistics of Respondents

a. Age of Respondent

The results of this study are the characteristics of respondents based on the age of individual taxpayers at KPP Pratama Kembangan.

Table 1. Age of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-25 YEARS	26	26.0	26.0	26.0
	26-30 YEARS	46	46.0	46.0	72.0
	31-35 YEARS	14	14.0	14.0	86.0
	36-40 YEARS	10	10.0	10.0	96.0
	41-50 YEARS	3	3.0	3.0	99.0
	OVER 50 YEARS OLD	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

b. Gender of Respondents

Table 2. Gender of Respondent

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	BOYS	46	46.0	46.0	46.0
	WOMEN	54	54.0	54.0	100.0
	Total	100	100.0	100.0	

c. Respondent's Last Education

Table 3. Respndent’s Last Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	HIGH SCHOOL/SEDERATE	34	34.0	34.0	34.0
	D III	22	22.0	22.0	56.0
	S1	38	38.0	38.0	94.0
	S2	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

d. Respondent's Religion

Table 4. Religion of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ISLAM	98	98.0	98.0	98.0
	CHRISTIAN	2	2.0	2.0	100.0

E-ISSN : 3046-9090

Total	100	100.0	100.0	

2. Data Descriptive Statistics

Descriptive statistics are used to describe and present information from data in general. Descriptive statistics can be seen from the minimum value, which is the smallest value of data. Maximum value is the largest value of data. Mean, namely the average value contained in the research data. Standard deviation is the distribution of data used in research. Descriptive statistical results using statistic 22. The results of the descriptive statistical test data obtained are as follows:

Table 5. Descriptive Statistics of Research Variables (X1, X2, X3, and Y)

Statistics

		Technology information	System fairness taxation	Quality fiscal service	Tax evasion
N	Valid	100	100	100	100
	Missing	0	0	0	0
Mean		21.21	24.55	32.43	10.79
Std. Deviation		2.217	2.213	2.976	2.540
Variance		4.915	4.896	8.854	6.450
Range		10	11	16	13
Minimum		15	19	24	6
Maximum		25	30	40	19

In the table above, the explanation of the descriptive statistics of each variable is as follows:

1. N = 100, meaning that in this study the amount of data that is valid and used is 100 data samples, according to the number of observations contained in this study.
2. The information technology benefits variable has a minimum value of 15, a maximum value of 25, an average value (mean) of 21.21 and a standard deviation of 2,217.
3. The tax system justice variable has a minimum value of 19, a maximum value of 30, an average value (mean) of 24.55 and a standard deviation of 2.213.
4. The taxpayer service quality variable has a minimum value of 24, a maximum value of 40, an average value (mean) of 32.43 and a standard deviation of 2,976.
5. The tax evasion variable has a minimum value of 6, a maximum value of 19, an average value (mean) of 10.79, and a standard deviation of 2,540.

B. Data Quality Test

1. Validity Test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. Validity measurement is done by correlating the item scores with the total score of the construct or variable. The significance test is carried out by comparing the value of r count> r table at a

E-ISSN : 3046-9090

significance of 5%, then the question item is declared valid (Ghozali, 2018:51). The following are the results of the validity test of each variable:

Table 6. Information Technology Validity Test Results

Question Item	Corrected Item-Total Correlation (r count)	R table	Description
1	0,684	0,196	Valid
2	0,790	0,196	Valid
3	0,764	0,196	Valid
4	0,768	0,196	Valid
5	0,668	0,196	Valid

Table 7. Tax System Fairness Validity Test Results

Question Item	Corrected Item-Total Correlation (r count)	R table	Description
1	0,563	0,196	Valid
2	0,682	0,196	Valid
3	0,684	0,196	Valid
4	0,678	0,196	Valid
5	0,626	0,196	Valid
6	0,632	0,196	Valid

Table 8. Validity Test Results of Fiskus Service Quality

Question Item	Corrected Item-Total Correlation (r count)	R table	Description
1	0,575	0,196	Valid
2	0,755	0,196	Valid
3	0,727	0,196	Valid
4	0,717	0,196	Valid
5	0,647	0,196	Valid
6	0,686	0,196	Valid

E-ISSN : 3046-9090

7	0,716	0,196	Valid
8	0,640	0,196	Valid

Table 9. Tax Evasion Validity Test Results

Question Item	Corrected Item-Total Correlation (r count)	R table	Description
1	0,623	0,196	Valid
2	0,722	0,196	Valid
3	0,643	0,196	Valid
4	0,687	0,196	Valid
5	0,683	0,196	Valid
6	0,620	0,196	Valid

The results of observations on the r table obtained a sample value (N) = 100 of 0.196. Referring to the results of the validity test, it was found that all instruments ranging from information technology variables, tax system fairness, and the quality of tax authorities' services to tax evasion showed that all data obtained were valid because they showed the results of r-count> r-table.

2. Reliability Test

Reliability measurement in this study uses Repeated Measure or re-measurement (Ghozali, 2018:46). A construct or variable is said to be reliable if it provides a Cronbach's Alpha value> 0.70 (Ghozali, 2018). The following are the results of the reliability test using the SPSS computer program:

Table 10. Realibility Test Results

No.	Variables	Cronbach's Alpha	Description
1	Information Technology	0,772	Reliable
2	Tax System Fairness	0,713	Reliable
3	Quality of Fiskus Service	0,834	Reliable
4	Tax Evasion	0,740	Reliable

Multiple Linear Regression Analysis

Table 11. Multiple Linear Analysis Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.361	1.682		9.133	.000
	Information Technology	-.164	.049	-.328	-3.355	.001
	Tax System Fairness	.006	.102	.010	.055	.956
	Quality of Fiskus Service	-.045	.078	-.106	-.571	.569

a. Dependent Variable: Tax Evasion
Source: Results of SPSS output version 22

1. The constant of 15.361 means that if the independent variables, namely Information Technology (X1), Tax System Justice (X2), and the Quality of Tax Authority Services (X3) are zero then the amount of Tax Evasion (Y) is 15.361.
2. If the Information Technology variable (X1) increases by one unit with the assumption that other variables are constant, the amount of Tax Evasion (Y) will decrease by -0.164 units.
3. If the Tax System Fairness variable (X2) increases by one unit with the assumption that other variables are constant, the amount of Tax Evasion (Y) will increase by 0.006 units.
4. If the Fiskus Service Quality variable (X3) increases by one unit with the assumption that other variables are constant, the amount of Tax Evasion (Y) will decrease by - 0.045 units.

C. Classical Assumption Test

1. Normality Test

Kolmogorov-Smirnov (K-S) statistical normality test with the following decision-making criteria:

1. If the significant value of the research test results> 0.05 then the data is normally distributed.
2. If the significant value of the research test results <0.05 then the data is not normally distributed.

Table 12. Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.03256747
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.070
Test Statistic		.077
Asymp. Sig. (2-tailed)		.153[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
Source: Results of SPSS output version 22

E-ISSN : 3046-9090

Based on the results of the Kolmogorov-Smirnov normality test in the figure above, the Kolmogorov-Smirnov value is 0.077 with a significance (Asymp. Sig.) of 0.153 or 15%, so it can be concluded that all variables being tested are normally distributed because the significance probability of the test results is 15%> α (the value of α is 5%).

2. Multicolonierity Test

The multicolonierity test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables. To detect the presence or absence of multicolonierity in the regression model, it can be seen from the tolerance value and its opposite variance inflation factor (VIF). So a low tolerance value is the same as a high VIF value (because VIF =1/tolerance). The cutoff value that is commonly used to indicate the presence of multicolonierity is a Tolerance value ≤ 0.10 or the same as a VIF value ≥ 10 (Ghozali, 2018).

Table 13. Multicolonierity Test

No.	Variables	TOL	CUT OFF	VIF	CUT OFF	Description
1	Information Technology	0,955	>0,10	1.047	<10	No Multicollinearity
2	Tax System Fairness	0,265	>0,10	3.771	<10	No Multicollinearity
3	Quality of Fiskus Service	0,264	>0,10	3.791	<10	No Multicollinearity

Based on the table above, it can be seen that the Tax Knowledge (X1), Education Level (X2), Taxpayer Motivation (X3) variables have a Tolerance value above 0.10 and a VIF value below 10, so it can be concluded that in this study there is no multicolonierity between the independent variables.

3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance of the residuals from one observation to another is constant, it is called homoscedasticity and if it is different, it is called heteroscedasticity. A good regression model is one with homoscedasticity or no heteroscedasticity (Ghozali, 2018).

E-ISSN : 3046-9090

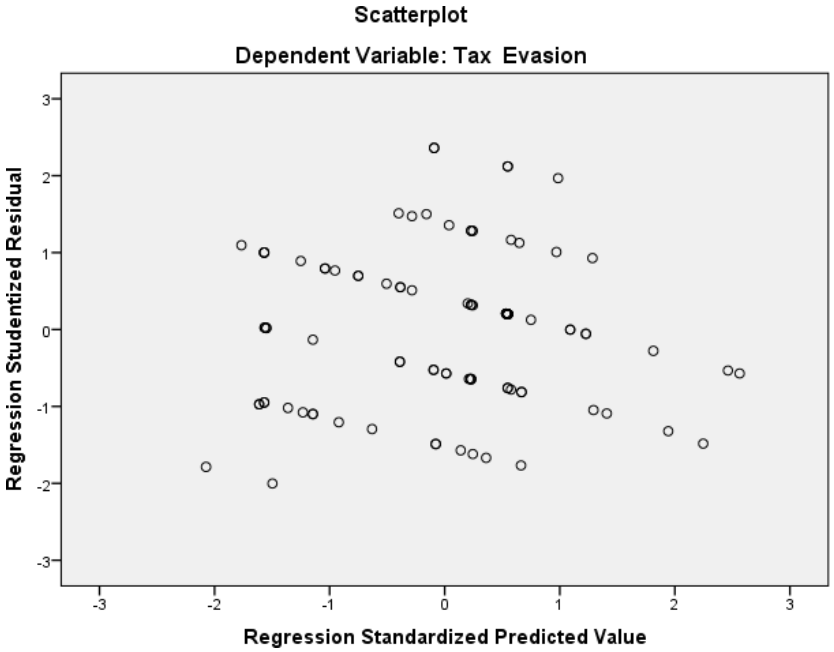

Figure 2. Heteroscedasticity Test Results Scatter Plot

Based on the picture above, it can be seen that the points on the scatter plot spread randomly and are scattered both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable for this study.

D. Hypothesis Testing

1. Determination Coefficient Test

The coefficient of determination (R2) essentially measures how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. An R2 value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable. The coefficient of determination is used to measure how much the role of independent variables simultaneously explains the changes that occur in the dependent variable (Ghozali, 2018).

Table 14. Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.351[a]	.123	.096	1.04858

a. Predictors: (Constant), Tax Authority Service Quality, Information Technology, Tax System Fairness

Source: Results of SPSS output version 22

The coefficient of determination (R Square) is 0.123. These results indicate that the three independent variables in this study, namely Information Technology, Tax System Justice and Fiscal Service Quality,

E-ISSN : 3046-9090

have an influence of 12.3% on the dependent variable, namely Tax Evasion, the rest is influenced by other factors that have not been examined in this study.

2. Simultaneous Significance Test (F Statistical Test)

The F statistical test is used to determine whether all independent or independent variables included in the model have a joint influence on the dependent or bound variable. The F statistical test has a significant level of α = 5%. The criteria for testing the hypothesis using the F statistical test is if the significant value of F <0.05, then the alternative hypothesis is accepted which states that all independent variables simultaneously and significantly affect the dependent variable (Ghozali, 2018).

The F table value in this study is 2.70. Where 0.05 is the significant standard used and 96 is the degree of freedom (df1) k-1 or 4-1 = 3 and (df2) n-k-1 or 100-3-1.= 96 (n is the number of samples and k is the number of independent variables). Based on the t test with SPSS, the following output is obtained:

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.807	3	4.936	4.489	.005[b]
	Residuals	105.553	96	1.100		
	Total	120.360	99			

a. Dependent Variable: Tax Evasion
b. Predictors: (Constant), Tax Authority Service Quality, Information Technology, Tax System Fairness

Based on the table above, the F statistical test results above show that the calculated F value is 4.936> from the F table 2.70 and with a significant level of 0.005 <0.05. The results of the F statistical test indicate that all independent variables consisting of Information Technology, Taxation System Justice and Fiscal Service Quality simultaneously have a significant effect on Tax Evasion (Y).

3. Partial Significance Test (t Statistical Test)

The t statistical test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation in the dependent variable. The t statistical test has a significant value of α = 5%. The criteria for testing the hypothesis using the t statistical test are if the significant value of t <0.05, or the calculated t value> table t value, then the alternative hypothesis is accepted which states that an independent variable individually affects the dependent variable (Ghozali, 2018).

The t table value in this study is 1.98498. Where 0.05 is the significant standard used and 96 is the degree of freedom (df) n-k-1 or 100-3-1 (n is the number of samples and k is the number of independent variables). Based on the t test with SPSS, the following output is obtained:

E-ISSN : 3046-9090

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.361	1.682		9.133	.000
	Information Technology	-.164	.049	-.328	-3.355	.001
	Tax System Fairness	.006	.102	.010	.055	.956
	Quality of Fiskus Service	-.045	.078	-.106	-.571	.569

a. Dependent Variable: Tax Evasion

Source: Results of SPSS output version 22

Based on the table above, it can be seen the conclusion of the hypothesis test results as follows:

1. The independent variable Information Technology (X1) in the table above has a t value of -3.355 < t table value 1.98498 and a significant level of 0.001 < 0.05 indicating that there is a negative and significant influence between Information Technology on Tax Evasion at KPP Pratama Kembangan.
2. The independent variable Tax System Justice (X2) in the table above has a t value of 0.055 < t table value of 1.98498 and a significant level of 0.956> 0.05 indicating that the Justice of the Taxation System has no effect on Tax Evasion at KPP Pratama Kembangan.
3. The independent variable Fiskus Service Quality (X3) in the table above has a t value of -0.571 < t table value 1.98498 and a significant level of 0.569> 0.05 indicating that the Quality of Fiskus Service has no effect on Tax Evasion at KPP Pratama Kembangan.

Discussion

The Effect of Information Technology on Individual Tax Evasion at KPP Pratama Kembangan

Based on the results of the t test that has been carried out, it can be stated that the information technology variable has a negative and significant effect on tax evasion, so that with the increasingly modern information technology that has been implemented by the Directorate General of Taxes to facilitate taxpayers in carrying out their tax obligations, this can reduce tax evasion that will be carried out by taxpayers. This is because taxpayers increasingly feel facilitated in terms of carrying out their tax obligations without having to go directly to the local tax office. In addition, the more modern information technology that has been implemented by the Directorate General of Taxes is expected to minimize the gap for taxpayers to manipulate their tax data, this is because by using a tax system that is directly connected to the DGT, taxpayers will find it increasingly difficult to manipulate their tax data.

Based on the answers given by respondents in this study, the majority of respondents answered agree to the statements contained in the information technology variable, meaning that the majority of individual taxpayers agree that technology related to taxation is widely available and modern, besides that information about taxation is also easily obtained through information technology such as print media, electronic media, and internet media, and also tax information technology facilities such as e-registration, e-spt, efilling, and e-billing have also been widely used by taxpayers. In addition, the majority of taxpayers also

E-ISSN : 3046-9090

answered disagree to the statements contained in the tax evasion variable so that it can be concluded that with the better and more modern information technology facilities that have been implemented or provided by the Directorate General of Taxes to facilitate taxpayers in carrying out their tax obligations, this can reduce tax evasion actions that will be carried out by taxpayers.

The influence of information technology on tax evasion is based on situational attribution theory. Situational attribution links human behavior to external factors such as the work environment or social influence (pressure) from others (Luthans, 2005). So it means that taxpayer behavior will be influenced by their views on tax evasion which is influenced by external conditions, namely related to the application of information technology. External conditions that affect taxpayers regarding tax evasion are how the application of the latest technology in taxation services (Adila et al., 2021).

The results of this study are in accordance with the results of research conducted by (Paramitha et al., 2020) which state that information technology has a negative and significant effect on tax evasion. This proves that the better and more modern the information technology facilities implemented by the tax administration.Directorate General of Taxes, then this can underlie the lowering of tax evasion actions that will be carried out by taxpayers, and vice versa.

The Effect of Tax System Fairness on Individual Tax Evasion at KPP Pratama Kembangan

Based on the results of the t test that has been carried out, tcan be stated that the tax system justice variable has no effect on taxpayer perceptions of tax evasion, which means that even though the higher the level of justice carried out by the government, it has no effect on perceptions of tax evasion. This is according to the researcher that the fairness of the tax system is only that the provisions already exist and are regulated in the tax law but in its application it is still less impartial that there are still unscrupulous officers or those given the authority have not fully worked to the maximum and some are still committing irregularities or committing tax violations. Tax evasion is considered a behavior that is never justified or considered reasonable. The definition of tax stated by Riyadi et al. (2022) that tax is a mandatory contribution of citizens without any direct reward. Although the perceived tax benefits are not yet appropriate, they still pay taxes because it is an obligation of every citizen. So it can be concluded that the fairness of the tax system has no effect on tax evasion. The results of this study are in line with research conducted by (Yuliana et al., 2008) and (Hariyani, 2019) which states that the fairness of the tax system has no effect on tax evasion.

The Effect of Fiscal Service Quality on Individual Tax Evasion at KPP Pratama Kembangan

Based on the results of the t test that has been carried out, it can be stated that the variable quality of fiscal services has no effect on tax evasion. This can be seen in the answers of all respondents or based on data data. This means that even though the quality of tax authorities' services has been maximized, it does not affect the occurrence of tax evasion. This is according to the researcher because tax affairs can already be done online, which is directly carried out by the taxpayer himself without any contribution from the fiscal service. Therefore, the quality of fiscal services has no effect on tax evasion. The results of this study are in accordance with the results of research conducted by (Aniktia & Khafid, 2015) and (Alfaiz & Aryati, 2019) which state that the quality of fiscal services has no effect on tax evasion.

E-ISSN : 3046-9090

CONCLUSIONS & SUGGESTIONS

Summary

Based on the results of the analysis and discussion that has been carried out by researchers regarding the effect of information technology, tax system fairness, and the quality of tax authorities' services on tax evasion of individual taxpayers at KPP Pratama Kembangan, the following conclusions can be drawn:

1. Information technology has a negative effect on individual taxpayers regarding tax evasion at the Kembangan Primary Tax Service Office.
2. The fairness of the tax system has no effect on individual taxpayers regarding tax evasion at the Kembangan Primary Tax Service Office.
3. The quality of fiscal services has no effect on individual taxpayers regarding tax evasion at the Kembangan Primary Tax Service Office.

Advice

Based on the research description and conclusions and taking into account the limitations in this study, the suggestions that can be given are as follows:

1. There needs to be an effort from the Directorate General of Taxes to improve the quality of information technology, so that it is more modern and easier to access or use information technology that has been implemented by the Directorate General of Taxes to facilitate taxpayers in carrying out their tax obligations, besides that there needs to be socialization as well for taxpayers to better understand the use of information technology. Then this can reduce the act of tax evasion (tax evasion) that will be carried out by taxpayers at the Kembangan Primary Tax Service Office.
2. There needs to be an effort from the Directorate General of Taxes to improve the personnel management system and strengthen control over the tax system through policies. Various trainings and seminars need to be held regularly to increase the moral awareness of employees within the Directorate General of Taxes, the courage of tax employees to report their coworkers who commit irregularities or misuse of tax funds. This needs to be done to restore the fading trust of taxpayers.
3. There needs to be an effort from the Directorate General of Taxes to improve and improve the quality of tax employee performance by implementing the existing SOP correctly, so that all taxpayer affairs can be carried out smoothly.

LITERATURE

Adila, A. N., & Susilowati, E. (2021). Pengaruh corporate governance dengan thin capitalization sebagai variabel intervening terhadap tax avoidance. *Prosiding Seminar Nasional Akuntansi Call for Paper UPN "Veteran" Jatim (Prosiding SeNAPaN)*, *1*(1), 373–385. https://doi.org/10.32795/hak.v1i2.1008

Afsari, R., Purnamawati, I. G. A., & Prayudi, M. A. (2017). Pengaruh leverage, ukuran perusahaan, komite audit dan kepemilikan institusional terhadap luas pengungkapan sustainability report (Studi empiris perusahaan yang mengikuti isra periode 2013-2015). *Social Enterprise Journal*, *5*(2), 114–125. https://doi.org/10.6007/IJARAFMS

Alfaiz, D. R., & Aryati, T. (2019). Pengaruh Tekanan Stakeholder Dan Kinerja Keuangan Terhadap Kualitas Sistainability Report Dengan Komite Audit Sebagai Variabel Moderasi. *Methosika: Jurnal Akuntansi Dan Keuangan Methodist*, *2*(2), 112–130. https://doi.org/10.1186/s13731-020-00142-4

Alkhatib, A. A., Abdul-Jabbar, H., Abuamria, F., & Rahhal, A. (2019). *The effects of social influence factors on income tax evasion among the palestinian SMEs*.

Anggayasti, N. K. S., & Padnyawati, K. D. (2020). Pengaruh Keadilan Perpajakan, Sistem Perpajakan, Diskriminasi, Teknologi dan Informasi Perpajakan terhadap Penggelapan Pajak (Tax Evasion) Wajib Pajak Badan di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Hita Akuntansi Dan Keuangan*, *1*(2), 731–761. https://doi.org/10.32795/hak.v1i2.1008

Aniktia, R., & Khafid, M. (2015). Pengaruh mekaniseme good corporate governance dan kinerja keuangan terhadap pengungkapan sustainability report. *Accounting Analysis Journal*, *4*(3), 1–10. https://doi.org/10.30656/lawsuit.v1i2.5552

Badawi, A., Nugroho, L., & Hidayah, N. (2023). Determinant Factors of Islamic Bank Financial Performance and Competitive Advantage as Moderating Variables in Islamic Banks in Indonesia. *International Journal of Environmental, Sustainability and Social Science*, *4*(1), 37–44. https://doi.org/10.30656/lawsuit.v1i2.5552

Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2006a). *Consumer Behavior*. Thomson South-Western. https://doi.org/10.1186/s13731-020-00142-4

Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2006b). Consumer Behavior Thomson. *South-Western Mason, Ohio*.

Ervana, O. N. (2023). Pengaruh pemeriksaan pajak, keadilan pajak dan tarif pajak terhadap etika penggelapan pajak (Studi kasus pada kantor pelayanan pajak pratama Klaten). *Jurnal Akuntansi Pajak Dewantara*, *1*(2), 55–65. c

F, L. (2005). *Organizational Behavior (Edition 10)*. McGraw Hill.

Ghozali, I. (2018a). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Universitas Diponegoro.

Ghozali, I. (2018b). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9. Badan Penerbit Universitas Diponegoro*.

Goleman, D., Boyatzis, R. E., & McKee, A. (2013). *Primal leadership: Unleashing the power of emotional intelligence*. Harvard Business Press.

Hariyani, D. (2019). *Membangun Profesi Akuntan Publik Kelas Dunia. Pusat Pengembangan Profesi Keuangan*. https://pppk.kemenkeu.go.id/in/post/membangun-profesi-akuntan- publik-kelas-dunia

Heider, F. (2013). *The psychology of interpersonal relations*. Psychology Press.

Kamaroellah, R. A. (2021). *Pajak dan Retribusi Daerah: Konsep dan Aplikasi Analisis Pendapatan Asli Daerah Melalui Kontribusi Pajak dan Retribusi Daerah dalam Meninjau Peraturan Daerah*. Jakad Media Publishing.

Kassa, E. T. (2021). Factors influencing taxpayers to engage in tax evasion: evidence from Woldia City administration micro, small, and large enterprise taxpayers. *Journal of Innovation and Entrepreneurship*, *10*(1), 8. https://doi.org/10.1186/s13731-020-00142-4

Khalid, M. Y. A., Turmin, S. Z., & Palil, M. R. (2021). Understanding Corporate Tax Avoidance and the Causal Factors: Some Evidence from Malaysia. *International Journal of Academic Research in Accounting Finance and Management Sciences*, *11*(3), 271-283 http://hrmars.com/index.php/pages/detail. https://doi.org/10.6007/IJARAFMS

Labetubun, M. A. H., Nugroho, L., Pinem, D., Mukhtadi, Sinurat, J., Pusporini, Umiyati, H., Hendrayani, Y., Anwar, K., Lahallo, F. F., Rahayu, P. S., Ahmad, D., & Gaol, S. L. (2022). *CSR PERUSAHAAN "Teori Dan Praktis Untuk Manajemen Yang Bertanggung Jawab"* (First). Widina Bhakti Persada Bandung.

Lawrence, S. (2005). Internal Auditing-Auditing Internal Sawyer: Buku 1. *Jakarta: Salemba Empat*.

Malik, A., Pratiwi, A., & Umdiana, N. (2022). Pengaruh Ukuran Perusahaan, Pertumbuhan Penjualan Dan Capital Intensity Terhadap Tax Avoidance. *"LAWSUIT" Jurnal Perpajakan*, *1*(2), 92–108. https://doi.org/10.30656/lawsuit.v1i2.5552

Mardiasmo, M. B. A. (2016). *PERPAJAKAN–Edisi Terbaru*. Penerbit Andi.

McClure, R., Lanis, R., Wells, P., & Govendir, B. (2018). The impact of dividend imputation on corporate tax avoidance: The case of shareholder value. *Journal of Corporate Finance*, *48*, 492–514. https://doi.org/10.1016/j.jcorpfin.2017.10.007

Muda, M., Mohd, R., & Hassan, S. (2016). Online Purchase Behavior of Generation Y in Malaysia. *Procedia Economics and Finance*, *37*(16), 292–298. https://doi.org/10.1016/s2212-5671(16)30127-7

Muniarty, P., Surya Abbas, D., Fatira, M. A., Sugiri, D., Nurfadilah, D., Moridu, I., Nugroho, L., Irwansyah, R., Gede Satriawan, D., Maulida, S., Syam Budi Bakroh, D., Sudarmanto, E., Kembauw, E., Hafizh, M., & Rismawati, N. (2020). *Manajemen Perbankan*. Widina Bhakti Persada Bandung.

Ngadiman, N., & Puspitasari, C. (2014). Pengaruh leverage, kepemilikan institusional, dan ukuran perusahaan terhadap penghindaran pajak (tax avoidance) pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia 2010-2012. *Jurnal Akuntansi*, *18*(3), 408–421. https://doi.org/https://doi.org/10.24912/ja.v18i3.273

Nibras, J. M., & Hadinata, S. (2020). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Reputasi Auditor, dan Capital Intensity Terhadap Tax Avoidance. *Profita: Komunikasi Ilmiah Dan Perpajakan*, *13*(2), 165–178.

Nugroho, A., Najib, M., & Simanjuntak, M. (2018). Factors Affecting Consumer Interest In Electronic Money Usage With Theory Of Planned Behavior (TPB).

Journal of Consumer Sciences, *3*(1), 15. https://doi.org/10.29244/jcs.3.1.15-27

Nugroho, A. S. (2016). *e-Commerce Teori dan Implementasi*. Ekuilibra.

Nugroho, L., Badawi, A., & Hidayah, N. (2019). Discourses of sustainable finance implementation in Islamic bank (Cases studies in Bank Mandiri Syariah 2018). *International Journal of Financial Research*, *10*(6), 108–117. https://doi.org/10.5430/ijfr.v10n6p108

Nugroho, L., & Kiranti, D. E. (2017). Pengaruh Motivasi dan Kompetensi Aparatur Terhadap Kualitas Informasi Akuntansi Barang Milik Negara. *Jurnal Sistem Informasi, Keuangan, Auditing & Perpajakan*, *2*(1), 20–34. https://doi.org/10.32897/jsikap.v2i1.61

Nugroho, L., Utami, W., Akbar, T., & Arafah, W. (2017). The challenges of microfinance institutions in empowering micro and small entrepreneur to implementating green activity. *International Journal of Energy Economics and Policy*, *7*(3).

Paramitha, O., Cahyono, D., & Probowulan, D. (2020). Pengaruh Faktor Diskriminasi, Keadilan dan Teknologi Informasi Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Penggelapan Pajak di KPP Pratama Jember. *Jurnal Akuntansi Profesi*, *11*(1), 59–67. https://doi.org/https://doi.org/10.23887/jap.v11i1.25319

Persada, S. F., Dalimunte, I., Nadlifatin, R., Miraja, B. A., Redi, A. A. N. P., Prasetyo, Y. T., Chin, J., & Lin, S.-C. (2021). Revealing the Behavior Intention of Tech-Savvy Generation Z to Use Electronic Wallet Usage: A Theory of Planned Behavior Based Measurement. *International Journal of Business and Society*, *22*(1), 213–226. https://doi.org/10.33736/ijbs.3171.2021

Riyadi, A., Utami, W., & Nugroho, L. (2018). Potential Big Bath Accounting Practice in CEO Changes (Study on Manufacturing Companies Listed in Indonesia Stock Exchange). *International Journal of Accounting and Finance Studies*, *1*(2), 202. https://doi.org/10.22158/ijafs.v1n2p202

Riyadi, D. K., Soemitra, A., & Nawawi, Z. M. (2022). Pertumbuhan Transaksi Financial Technology (Fintech) Di Dalam Perbankan Pada Masa Pandemi Covid-19. *Management Studies and Entrepreneurship Journal (MSEJ)*, *3*(2), 634–643. https://doi.org/10.37385/MSEJ.V3I2.426

Saputro, M. A. (2018). *Pengaruh Pengetahuan Pajak, Kesadaran Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan Dan Tingkat Penghasilan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Kantor Samsat Kabupaten Ngawi*. Universitas Muhammadiyah Ponorogo.

Setiyawati, H., Rahayu, P., & Nugroho, L. (2023). Determinants of Accountability for The Management of Funds Vis-À-Vis Village Governments in Indonesia (Empirical Case in Sukabumi, West Java). *Sosyoekonomi*, *31*(56), 191–204.

Simorangkir, R. T. M. C., & Kurniawati, E. (2017). The Effect of Effectiveness of

ERP Use, Quality of Internal Audit to Transparency of Financial Report with Management Support as Moderation Variable. *European Journal of Business and Management*, *9*(29), 9–23. https://www.iiste.org/Journals/index.php/EJBM/article/view/39110

Sugiyono, D. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan R&D*.

Suryanto, R., Indriyani, Y., & Sofyani, H. (2017). *Determinan kemampuan auditor dalam mendeteksi kecurangan*. Muhammadiyah University Yogyakarta.

Tarmidi, D., Fitria, G. N., & Purwaningsih, S. (2017). Analisis Kepatuhan Pajak: Persepsi Wajib Pajak Terhadap E-Filling. *Media Akuntansi Perpajakan*, *2*(2), 9–22.

Tarmidi, D., Suryati, A., & Purwaningsih, S. (2020). Tax Evasion: Impact of Internal and External Factors, An Individual Tax Payer Perception. *International Journal of Academic Research in Business and Social Sciences*, *10*(5), 675–685. http://dx.doi.org/10.6007/IJARBSS/v10-i5/7240

Utami, W., Wahyuni, P. D., & Nugroho, L. (2020). Determinants of Stock Liquidity: Forward-Looking Information, Corporate Governance, and Asymmetric Information. *Journal of Asian Finance, Economics and Business*, *7*(12), 795–807. https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.795

Wahyono, T., Nugroho, L., & Imron, M. (2019). Determinants Factors of Stock Price in Oil and Gas Sector (Indonesia Stock Exchange 2011-2016). *Eurasian Journal of Business and Management*, *7*(2), 12–22. https://doi.org/10.15604/ejbm.2019.07.02.002

Yuliana, R., Purnomosidni, B., & Sukoharsono, E. G. (2008). Pengaruh karakteristik perusahaan terhadap pengungkapan corporate social responsibility (CSR) dan dampaknya terhadap reaksi investor. *Jurnal Akuntansi Dan Keuangan Indonesia*, *5*(2), 235–276. https://doi.org/10.15604/ejbm.2019.07.02.002