# Influence Knowledge Tax and Quality Service to Obedience Must Taxes at KPP Pratama South Makassar

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| ARTICLE EI NFO | ABSTRACT |
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| | This study aims to determine the effect of tax knowledge and service quality on individual taxpayer compliance at KPP Pratama South Makassar. The variables in this study are Tax Knowledge (X1) and Service Quality (X2) as independent variables and Individual Taxpayer Compliance (Y) as the dependent variable. The population in this study were all individual taxpayers registered at the South Makassar KPP Pratama. The sample was selected using the slovin formula and produced 100 individual taxpayers as the sample. The data collection technique used is a questionnaire. Data analysis techniques used are classical assumption tests, data quality tests, multiple linear regression analysis and hypothesis testing. The results showed that partially tax knowledge had no effect on taxpayer compliance and service quality had an effect on taxpayer compliance at the South Makassar KPP Pratama . Simultaneously, tax knowledge and service quality have no effect on taxpayer compliance at the South Makassar KPP Pratama .<br><br>*This is an open access article under the CC BY-NC license.*<br><br> |

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## 1.    INTRODUCTION

In effort For increase state revenue, then Directorate General Tax carry out tax reform in a manner thorough. So he said role tax in state revenue, government Already should maximizing  state revenue from sector tax . one method government For maximizing state revenue from sector tax that is start enactment system collection tax *self-assessment system* the goal is give trust full mandatory tax For count Alone tax owed. Despite thereby There is weakness in application *self-assessment system* namely, that No all must tax of course understand about rule  applicable taxation in Indonesia . On the other hand *self assessment system* in a manner not quite enough answer will make must tax understand applicable conditions in rule Indonesian taxation.

Obedience tax in Indonesia still low , only 30 percent must paying taxes tax . The low obedience tax what we can be certain of is will impact on state revenue . But with exists obedience so in a manner No direct state revenue will walk with  fluent Because obedience must tax has show that must tax has carry out obligation the taxation with ok.

Nurmantu (2005) said that obedience taxation or obedience must tax is something circumstances Where must tax fulfil whole obligation taxation and implementation right the taxation . As for indicators obedience must tax is obedience in register self as must tax , compliance in delivery letter notification (SPT), compliance in correct reporting and compliance in payment ( Pohan , 2017).

The low obedience must tax Can caused by a lack knowledge obligatory tax tax so that become constraint in carry out obligation the taxation . According to Caroline (2009) Knowledge tax is information tax that can used must tax as base For act , take decision , and for take direction or a particular strategy in connection with implementation rights and obligations in the field taxation .

## 2. RESEARCH METHOD

### Assumption Test Classic

Assumption test classic to the regression model used , done in order to get is known what is the regression model the is a good regression model or no . In study this is an assumption test classic used are normality test , multicollinearity test and heteroscedasticity test .

### Normality Test

In the linear regression model , assumptions This indicated by normally distributed error values. Testing data normality using the Kolmogorov-Smirnov Test of Normality in the SPSS program. Basis of taking decision Can done based on probability namely :
a) If probability > 0.05 then distribution from the regression model is normal.
b) If probability < 0.05 then distribution from the regression model is abnormal .

### Multicollinearity

Multicollinearity test aim For test is in the regression model found exists correlation between variable free . Good regression models should No happen correlation between variable free ( Ghozali , 2005).

For detect There is nope multicollinearity in the regression There is a number of way , one of a kind is with seen from the value of the variance inflation factor (VIF) and the tolerance value . If No there is variable independent who has VIF > 10 or tolerance value <0.10 then can concluded No There is multicollinearity between variable free in the regression model ( Ghozali , 2005).
1) Heteroscedasticity

Heteroscedasticity Test aim For test is in a regression model happen inequality variance from residual one observation to observation other . Good regression models is a model that is not happen heteroscedasticity ( Ghozali , 2005).

For detect There is nope heteroscedasticity can done with a number of way . One of them is with see There is nope pattern specifically on the scatterplot graph between SRESID and ZPRED where the Y axis is the Y that has been predicted , and the X axis is the residual (Y predicted -Y actually ). If anything pattern certain regular ( wavy , widened , then narrows ) then indicate has happen heteroscedasticity whereas If There is clear pattern , as well dot, dot, dot spread above and below the number 0 on the Y axis , then No happen heteroscedasticity ( Ghozali , 2005).

### Data Quality Test

Commitment measurement and testing something questionnaire or the hypothesis is very dependent on the quality of the data used in testing the . Research data No will useful If instrument used For collect research data No own *reliability* ( level reliability ) and *validity* ( level high truth / validity ) . Testing measurement each shows the consistency and accuracy of the data collected .
1) Validity Test

Validity test used For measure valid or nope something questionnaire . Something questionnaire is said to be valid if question in questionnaire capable For disclose something to measure questionnaire  the . A data can declared valid if the r- table . ( Ghozali , 2005).
2) Reliability Test

Reliability test is Actually tool For measure something questionnaire which is indicator from variable or construct . Something questionnaire said realistic or reliable If answer somebody to statement is consistent or stable from time to time . Data reliability test can done with Cronbach Alpha statistical test (a). Something variable said reliable If Cronbach Alpha value > 0.60 ( Ghozali , 2005).

### a. Analysis Multiple Linear Regression

Analysis regression double used by researchers , if researcher mean foresee How state (rise and fall ) variables dependent ( criterion ), if two or more variable independent as factor predictor

manipulated ( up lower value ). So analysis multiple linear regression will done when amount variable at least two independent As for the similarities linear regression for two variables free is as following ( Sugiyono , 2009:275):

$$Y= \alpha + \beta1X1 + \beta2X2 + e$$

Description :

- Y     : Compliance Must Tax
- $X_1$ : Knowledge Tax
- $X_2$ : Quality Service
- α     : Constant
- β1    : Coefficient variable knowledge β2 tax
- : Coefficient variable quality service
- e : standard error

**Hypothesis Test**

Hypothesis test about influence knowledge tax and quality service to obedience must personal tax Good in a manner Partial nor in a manner simultaneously , used testing hypothesis in a manner simultaneous by F test and by Partial by t test.

1)   Partial Test (t test)

The t test was used For know the influence of each variable free to variable bound . Testing significance coefficient correlation can counted by using the t test formula as following ( Sugiyono , 2009:230):

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Description :

- r     : Correlation value
- n     : Total member sample

Testing significance coefficient correlation , besides can use formula , t test also can done with method compare between $t_{count}$ with $t_{table}$ . For determine t table value is determined with level significance of 5% with degrees freedom df =(nk-1) where n is amount respondent and k is amount variable independent .

Criteria test used are :

If $t_{count}$ > $t_{table}$ (nk-1) then Ho is rejected

If $t_{count}$ < $t_{table}$ (nk-1) then Ho is accepted

2)   Simultaneous Test (F test)

Test this F used For know There is nope influence in a manner together ( simultaneous ) variables independent ( free ) against variable dependent ( bound ). Testing significance to coefficient correlation double can use formula as following ( Sugiyono , 2009):

$$Fh = \frac{R2/k}{(1-R2)/(n-k-1)}$$

Description :

- R     : Coefficient correlation double
- k     : Sum variable independent
- n     : Total member sample

Testing significance coefficient correlation double , besides can use formula , F test can also be done with method compare mark $F_{count}$ with $F_{table}$ on the rate 95% confidence and degrees degrees of freedom df = (nk-1) where n is amount respondent and k is amount variable independent .Criteria test used are :

If $F_{count}$ > $F_{table}$ (nk-1) then Ho is rejected

Meaning literally statistical data used prove that all variable independent ($X_1$ and $X_2$ ) effect to mark variable (Y)

If $F_{count}$ < $F_{table}$ (nk-1) then Ho is accepted

Meaning literally statistical data used prove that all variable independent ($X_1$ and $X_2$ ) no influential to mark variable (Y).

## 3.    RESULTS AND DISCUSSIONS

Based on calculations and analysis performed about influence knowledge tax and quality service to obedience must taxes , then can explained as following :

1)    Influence knowledge tax and quality service to obedience must tax

Knowledge tax and quality service are two things that can influence obedience must tax in obey obedience the taxation . Knowledge possessed by mandatory taxes play a big role important in increase obedience must tax like understanding procedure SPT filling and understanding penalty taxation as well as penalty administration , with exists the knowledge you have must tax will make it easy they in fulfil rights and obligations the taxation . Services provided by officers taxes too influence obedience must tax with give maximum and appropriate service with hope must tax so will increase obedience must tax.

Based on table 19 can is known that mark significance variable knowledge tax and quality service more big from 0.05 up can concluded in a manner simultaneous variable knowledge tax and quality service No influential to obedience must taxes and hypotheses first H1 rejected . this compatible and supportive study from Bayu (2018) which explains that knowledge tax and quality No own influence to obedience must tax .

2)    Influence knowledge tax and quality service to obedience must tax

One method government For maximizing state revenue from sector tax that is start enactment system collection tax *self-assessment system* the goal is give trust full mandatory tax For count Alone tax owed . Despite thereby There is weakness in application *self-assessment system* namely , that No all must tax of course understand about rule  applicable taxation in Indonesia . With enactment self *assessment system,* knowledge possessed must taxes play a big role important .  Based on table 20 by Partial show that knowledge tax No own influence to obedience must tax.

Quality service is size how much Good level services provided capable adapt with hope customer . With give fulfilling service or exceed hope must tax so in a manner No direct can make must tax become comfortable in fulfil obligation tax and expected can make must tax obey in carry out all rights and obligations taxation , based on table 20 indicates that changes in quality service will influential to obedience must tax , so can concluded that in a manner Partial variable quality service influential to obedience must taxes and hypotheses both H2 accepted . this compatible and supportive study from Heru (2019) which explains that quality service own influence positive to obedience must tax.

3)    Influence knowledge tax to obedience must tax

Based on table 20 by Partial knowledge tax No own influence to obedience must tax and based table 19 by simultaneous variable knowledge tax and quality service No influential to obedience must taxes and Hypotheses third rejected . this compatible and supportive study from Zahroh (2019) explains that knowledge tax No own influence to obedience must tax. Tthis show that mandatory knowledge tax like understanding procedure SPT filling , deadline SPT reporting as well understanding penalty taxation No have impact positive to obedience must tax .

### DISCUSSION

Study Mustikawati (2015) which aims For know influence knowledge tax and system administration modern taxation against obedience must tax . Population in study This is whole must taxes of individuals and entities registered at the office service tax pratama Surakarta and who became sample is 100 mandatory tax . Inner data type study This is primary data , namely data obtained in a manner direct . Data collection techniques used in study This is with spread questionnaire to must tax registered at the office service tax pratama Surakarta.

The hypothesis used researcher earlier is suspected knowledge tax and system influential modern administration positive to obedience must tax . With results show that knowledge tax influential positive to obedience must tax.

Study Juventus (2014) which aims For know influence quality service tax to level obedience must personal tax . Population in study This is whole must personal tax registered at the office service tax pratama Bandung. Inner data type study This is primary data , namely data obtained in a manner direct . Data collection techniques used in study Juventus is with spread questionnaire to must

personal tax registered at the office service tax pratama Bandung. The hypothesis used researcher earlier is suspected quality service tax influential significant to level obedience must personal tax . With results show that quality service tax influential significant to level obedience must personal tax

## 4. CONCLUSION

Based on results analysis and discussion that has been done that is about influence knowledge tax and quality service to obedience must personal tax at KPP Pratama South Makassar, then can given Conclusion Hypothesis test results First show in a manner simultaneous No there is influence knowledge tax and quality service to obedience must tax at the Service Office Tax South Makassar Primary . Hypothesis test results second show in a manner Partial No there is influence knowledge tax to obedience must tax whereas in a manner Partial there is influence quality service to obedience must tax at the Service Office Tax South Makassar Primary . Hypothesis test results third show knowledge tax Good in a manner Partial nor simultaneous No own influence to obedience must tax whereas quality service in a manner Partial own influence significant to obedience must tax . this show that quality service more dominant influential to obedience must tax at the Service Office Tax South Makassar Primary.

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