



# INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES



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To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v11-i4/9669>

DOI:10.6007/IJARBSS/v11-i4/9669

**Received:** 03 February 2021, **Revised:** 05 March 2021, **Accepted:** 28 March 2021

**Published Online:** 19 April 2021

**In-Text Citation:** (Sormin, 2021)

**To Cite this Article:** Sormin, F. (2021). The Effect of Online Taxation Socialization, E-Commerce, Application of Accounting Standards on Tax Compliance of Micro, Small and Medium Enterprises in Jakarta. *International Journal of Academic Research in Business and Social Sciences*, 11(4), 295–302.

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**Vol. 11, No. 4, 2021, Pg. 295 - 302**

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## The Effect of Online Taxation Socialization, E-Commerce, Application of Accounting Standards on Tax Compliance of Micro, Small and Medium Enterprises in Jakarta

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### Abstract

This study aims to determine the compliance of taxpayers for Micro, Small, and Medium Enterprises (MSMEs) in Jakarta. The research is based on the level of SME tax compliance that has not yet reached the target, the development of online socialization, e-commerce transactions, and the application of accounting standards to increase the compliance of MSME taxpayers. This research uses quantitative methods with multiple regression analysis through statistical data analysis software SPSS. With primary data collected through e-questionnaires and literature review, used 395 entries from respondents. The results of this study prove that the tax socialization variables and the application of accounting standards affect taxpayer compliance, while E-Commerce does not affect the compliance of MSME taxpayers in Jakarta. The results of this study can be a reference for the contribution of MSME practice, become material for consideration of making regulations for the government, as well as teaching input on knowledge of tax socialization via online and the application of accounting standards based on this research affecting MSME taxpayer compliance, as well as a scientific reference for subsequent researchers.

**Keywords:** Tax Compliance, Online Taxation Socialization, E-Commerce, Application of Accounting Standards

### Introduction

Every year the tax officers program the socialization of understanding of taxation to the public with the hope that it will have an impact on increasing compliance and increasing tax revenue every year. Various efforts have been made by the government, especially the Directorate General of Taxes in increasing tax revenue and tax compliance, especially for taxpayers of micro, small and medium enterprises, but these efforts have not resulted in the achievement of expected revenue and compliance. The following is an overview of tax revenue and compliance levels from the last five years to 2019, published in the DGT Performance Report (LAKIN DGT).

**Table 1**  
Tax revenue and taxpayer compliance

| Year | Target   | Revenue<br>(IDR Trillions) | %      | Taxpayer | Tax Compliance |
|------|----------|----------------------------|--------|----------|----------------|
| 2015 | 1.294.26 | 1.060.94                   | 81,97% | 33.3 mio | 60,42%         |
| 2016 | 1.355.21 | 1.105.99                   | 81,61% | 36.4 mio | 60,82%         |
| 2017 | 1.283.20 | 1.151.03                   | 89,70% | 38.6 mio | 72,64%         |
| 2018 | 1.424.00 | 1.315.51                   | 92,24% | 38.7 mio | 59,57%         |
| 2019 | 1.577.60 | 1.332,10                   | 84,40% | 41,9 mio | 62.08%         |

Resources: *Annual Report DGT's data*

Based on table 1 above, the achievement of tax revenue and the level of taxpayer compliance until 2019 has not reached the target and the percentage level of taxpayer compliance has only reached 62.08% of the total taxpayers of 41.9 million registered according to the DGT. In data from the Central Statistics Agency, MSME traders who use e-commerce in DKI Jakarta are only around 17.85%, while the 2019 IMK Survey states that the number of IMK in Jakarta is around 62,929 units (Rozama, et al., 2019: 19-22).

With the application of the self-assessment system, taxpayers are given the authority to calculate, deposit and report their tax payable, including MSMEs. However, the limited understanding and knowledge of regulatory information about taxation theory and practice have had an impact on taxpayer compliance, so active outreach is needed to MSMEs. In connection with the conditions of Covid-19, the role of technology in tax socialization activities is an effective and efficient solution in helping MSMEs increase their understanding of taxation. Several studies have found a significant effect of online application on employee and organizational performance (Tarmidi & Arsjah, 2019), and significant effect of tax socialization on taxpayer compliance (Riyanti, 2013; Lestari & Daito, 2020).

Technological developments are rapidly increasing in all aspects of people's lives, including tax service technology such as e-filing and e-billing which can help improve taxpayer compliance (Tarmidi, et al., 2017; Muturi & Kiarie, 2015). Besides, from a business process perspective, the use of technology has been widely used in the form of E-commerce in the form of technology applications in automating business transactions and workflows (Kalakota, 1997: 3). Government Regulation of the Republic of Indonesia Number 80 of 2019 explains that Trading Through Electronic Systems (PMSE) is trading whose transactions are carried out through a series of electronic devices and procedures. Changes in the behavior of consumers shopping from traditional to online ways due to various factors have increased the rapid development of commerce through technology. The development of the e-commerce business in Indonesia can increase state revenue from taxes, although it is still far from the target (Sitorus & Kopong, 2017). The ease of transactions in e-commerce has a significant effect on taxpayer compliance (Sitorus & Suciati, 2020; Darmawati & Oktaviani, 2018).

Micro, Small, and Medium Enterprises are required to understand the application of accounting standards in business management, especially the SAK EMKM that has been issued by the IAI. With an understanding of financial reporting standards, MSME actors are more focused on managing their business financial reports which form the basis for tax reporting. Dartini & Jati (2016) explained that the higher the understanding of taxpayers' accounting, the higher the willingness of taxpayers to comply with their tax compliance. Azmary, et al. (2020), Darmawati & Oktaviani (2018) found a positive effect of the application of accounting standards on MSME taxpayer compliance. Based on the existing phenomena

and literature, this study aims to analyze the effect of online taxation socialization, E-commerce, the application of accounting standards on Taxpayer Compliance for Micro, Small, and Medium Enterprises (MSMEs) in Jakarta.

## **Literature Review**

### **Compliance Theory**

Compliance theory was put forward by Allingham & Sandmo (1972) which explains that no individual is willing to pay taxes voluntarily so that individuals will always oppose paying taxes (Simanjuntak & Mukhlis, 2012).

Tax compliance theory according to Devos (2014) is grouped with economic deterrence and individual psychology. Through the compliance theory approach, the psychology of individual taxpayers can be analyzed concerning the level of voluntary tax compliance, so that it can be input in tax policy formulation. Various tax services are issued by the Government in increasing taxpayer compliance both offline and online, such as e-filing and e-billing to online taxation socialization so that individual taxpayers do not find it difficult to fulfill tax rights and obligations. In a comparison between external and internal factors, Tarmidi, et al. (2020) found that internal factors of taxpayers have a stronger influence on tax actions, whether they are compliant or non-compliant, compared to external factors.

### **Conceptual Framework and Hypothesis Development**

Tax dissemination is an effort and process of providing tax information to the public, business world, and government and non-government institutions with adequate means both offline and online. With the limited resources of MSME players in understanding tax rules and limited offline socialization during the Covid-19 pandemic, online taxation socialization can help MSME players understand their tax rights and obligations to increase taxpayer compliance. Lestari & Daito (2020), Riyanti (2013) found the effect of tax socialization on MSME taxpayer compliance

H1. Online tax socialization affects taxpayer compliance

E-Commerce is a technology application in business transactions and workflows to facilitate the process of buying and selling and other services, including in the business activities of MSMEs. With the increasing implementation of e-commerce, MSME players are more proficient in electronic use, making it easier for taxpayers to use electronic taxation applications that can increase taxpayer compliance. Sitorus & Suciati (2020), Darmawati & Oktaviani (2018) found a significant effect of e-commerce on taxpayer compliance.

H2. E-Commerce affects taxpayer compliance

According to the American Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying, summarizing the exact and expressed in terms of currency, transactions, and events that are at least financial and the interpretation of their results. Financial reports that are prepared based on accounting standards are the basis for the preparation of the annual tax return, so that the application of accounting standards, especially MSME accounting standards, can affect taxpayer compliance, especially in preparing the annual tax return. Darmawati & Oktaviani (2018) found a positive effect of the application of MSME accounting on MSME taxpayer compliance.

H3. The application of accounting standards affects taxpayer compliance

## Methodology

### Population and Sample

The population of this research is MSMEs in DKI Jakarta, which is based on data from the Central Bureau of Statistics amounting to 62,929 units in 2019. With the criteria for MSMEs that have Tax ID Number and make sales using E-Commerce, the sample is calculated using the Slovin formula with a minimum sample result of 386, this study analyzed 395 e-questionnaire data filled out by MSME actors as respondents.

### Operational Variable

Taxpayer compliance in this study is measured by compliance with tax deductions, tax payment, and tax reporting, according to applicable tax provisions, namely Law Number 16 of 2009, Minister of Finance Regulation Number 242 of 2014. As an independent variable, online tax socialization is measured based on procedures. planning, organizing, and implementing according to the Director-General of Taxes Regulation Number PER-03 of 2013. E-Commerce is measured by the business process of selling goods/services, and the business process of depositing sales proceeds following the Director-General of Taxes Circular Number 62 of 2013 which is also used in Sitorus & Kopong's research (2017). Meanwhile, the application of accounting standards is measured by the process of recording, grouping, summarizing, and reporting according to the EMKM Accounting Standards.

The use of e-questionnaires with a Likert scale of 1-5 is used in analyzing the perceptions of MSME actors as respondents to statements according to the measurement of these variables.

### Hypothesis Testing Method

SPSS software is used to help researchers analyze tabulated data from the e-questionnaires obtained. Validity and reliability tests were carried out first to convince researchers of the quality of respondents' answers, then the classical assumption test consisting of normality test, multicollinearity test, heteroscedasticity test, and F test and coefficient of determination to analyze the quality of the research model. In testing the hypothesis, the researcher uses the results of the t-test which explains the level of significance and direction of the influence of each independent variable on the dependent variable.

## Result

### Descriptive Analysis

Table 2. Descriptive Analysis

| Variable                                   | Min    | Max    | Mean   | Std. Dev. |
|--|--------|--------|--------|-----------|
| Y. Tax Compliance                          | 0.7857 | 1.4286 | 1.1191 | 0.1210    |
| X1. Online Taxation Socialization          | 0.6667 | 2.2222 | 1.6402 | 0.2453    |
| X2. E-Commerce                             | 1.0000 | 5.0000 | 3.9594 | 0.5083    |
| X3. Implementation of Accounting Standards | 2.0000 | 4.1667 | 3.4759 | 0.3637    |

In table 2, it is informed that the respondent's answers vary in each questionnaire statement, with a standard deviation value that is smaller than the average value of each answer on each variable indicating that the research data is diverse. The classical assumption test that has been

carried out has found the value of asymp. sig 0.085 on the normality test, VIF range 1.023-1.148 on the multicollinearity test, and the spread plot on the heteroscedasticity test so that the research data has good quality. With an adjusted R-Square value of 0.053, it explains that taxpayer compliance is explained by the socialization of online taxation, e-commerce, and the application of accounting standards by 5.3%, and the remaining 94.7% is explained by other variables outside of this study. With a Sig value of 0.000 on the F-test, it explains that the quality of this research model is fit or good.

### Hypothesis Test

Table 3. Hypothesis Test

| Model      | Unstandardized<br>B | T      | Sig   |
|------------|---------------------|--------|-------|
| (Constant) | 0.778               | 11.020 | 0.000 |
| X1         | 0.064               | 2.611  | 0.009 |
| X2         | 0.008               | 0.617  | 0.537 |
| X3         | 0.059               | 3.397  | 0.001 |

Note: Y= Tax Compliance, X1= Online Taxation  
Socialization,  
X2= E-Commerce, X3= Implementation of Accounting  
Standards

In table 3 it can be seen that online tax socialization has a sig value of 0.009 and t-value of 2,611, which means that online taxation socialization has a significant positive effect on taxpayer compliance, so hypothesis 1 is accepted. Online tax dissemination is a taxation service from the DGT in providing tax information to taxpayers online, so that it is effective in this Covid-19 pandemic, with this service, taxpayers are helped in understanding every tax right and obligation that has an impact on taxpayer compliance. This result is in line with Riyanti (2013); Lestari & Daito (2020).

In table 3 it is also known that e-commerce has a sig value of 0.537 and t-value of 0.617 which explains that e-commerce has no significant effect on taxpayer compliance, so hypothesis 2 is rejected. These results explain that the use of e-commerce in MSME business activities does not necessarily improve the taxpayers' skills in fulfilling their tax rights and obligations. This result is not in line with Sitorus & Suciati (2020); Darmawati & Oktaviani (2018).

Then table 3 also explains that the application of accounting standards has a sig value of 0.001 and a t value of 3.397 which explains that the application of accounting standards has a positive effect on taxpayer compliance, so hypothesis 3 is accepted. With the application of accounting standards, taxpayers are assisted in preparing tax reports to facilitate the fulfillment of their tax rights and obligations. This result is in line with Darmawati & Oktaviani (2018).

### Conclusion

Based on hypothesis testing and discussion, the conclusions of this study are as follows:

- a. Online tax socialization has a positive effect on taxpayer compliance
- b. E-commerce has no significant effect on taxpayer compliance
- c. The application of accounting standards has a positive effect on taxpayer compliance

As explained in the tax compliance theory, this result explains that individual taxpayers can be encouraged to increase their level of tax compliance with the support of the government in the socialization of tax regulations and the implementation of accounting standards that support the taxpayer's business, this makes a practical contribution to regulators. Online activities are starting to be needed in the current covid-19 pandemic situation, online tax socialization is very helpful for taxpayers in understanding their tax rights and obligations.

### Implication and Limitation

With the discovery of the positive influence of online taxation socialization on taxpayer compliance, the government as a regulator can increase these activities so that the level of understanding of taxpayers increases to increase the level of taxpayer compliance. With the discovery of the positive influence of the application of accounting standards on taxpayer compliance, the government as a regulator can consider regulations in the preparation of accounting standards that are in line with tax regulations to make it easier for taxpayers to exercise tax rights and obligations.

### Acknowledgment

This study is supported by the Faculty of Economics and Business and Research Center of Universitas Mercu Buana, I am grateful for the support from Dean, Rector, Research Center team, and especially respondents in this study.

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