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RESEARCH ARTICLE

DETERMINANT FACTORS OF TAX COMPLIANCE MODIFIED BY TAXATION KNOWLEDGE: EVIDENCE FROM KPP MAKASSAR MADYA

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Abstract

The purpose of this study to examine the interaction of variable e-filing, e-billing, and e-invoicing to tax compliance. As well as testing the tax knowledge Moderation which is connected with e-filing, e-billing, and e-invoicing with tax compliance. The number of samples in this study were 40 companies that have used e-filing, e-billing, and e-invoicing. The results showed that e-filing and e-billing were the determinants of tax compliance in the utilization of taxation information systems at tax office of Makassar. While e-invoicing has no significant effect. Tax knowledge becomes a quasi moderation in the relationship between e-filing, e-billing and e-invoicing with tax compliance, it means there is potential for tax knowledge to be a moderating variable of the three variables above for tax compliance. The implications of this study provide advice to the Directorate General of Taxes to further enhance the use of taxation information systems, especially those related to e-filing, e-billing and e-invoicing. We recommend that the use of e-invoices is required for taxable entrepreneurs (TE) so that it will be more familiar to the taxpayers.

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Introduction:-

Tax compliance is a component that must be owned by taxpayers in carrying out their obligations to increase state income. A taxpayer is said to be obedient if he can calculate, pay, calculate and report their taxation ((Damajanti & Karim, 2017); (Pratami, Sulindawati, & Wahyuni, 2017); (Prena, Kustina, Dewi, Putra, & Krisnanda, 2019); (Bulutoding, Habbe, Parmitasari, Alwi, & Abdullah, 2020)) by self-assessment. Since 2004 reforms in the field of tax management have been carried out in various areas, including the modernization of the Tax Office (TO) including the modernization of the tax information system. The purpose of modernization through information technology is that services in the field of taxation can be carried out effectively and efficiently (Avianto, Rahayu, & Kaniskha, 2016), namely consultation, reporting, examination and investigation, all in one office. Likewise with Tax Office of Makassar is intended explicitly for corporate taxpayers (companies).

The existence of Makassar Tax Office must be equipped with a maximum tax information system because the scope of taxpayers includes South and Southeast Sulawesi. The purpose of the taxation information system is to make it easier for taxpayers to have compliance with their tax obligations. Minimizing non-compliance with roads that focus on internal factors and external factors in tax services (Prananjaya & Narsa, 2019). One of the facilities that have been announced by the Directorate General of Taxes that has also been applied to taxpayers registered at the Makassar Tax Office is tax reporting through information technology systems. One of the successes in tax administration is to have an adequate information technology system (Bird & Zolt, 2008)

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because reporting using e-filing will ensure data remains secure (Sugiharti, Suhadak, & Dewantara, 2015), tax payments through e-Billing and issuance of invoices through e-Invoices will make it easy for taxpayers to carry out their taxation activities.

Various studies of information technology systems sector which is related to tax compliance include Olaoye, Ayeni-Agbaje & Alaran-Ajewole (2017) explaining that information systems are a determining factor of corporate taxpayer compliance. Sudrajat & Ompusunggu (2015) explained the use of technology would increase taxpayer compliance. Avianto et al. (2016) demonstrated the use of e-filing would encourage compliance of taxpayers (Pradnyana & Prena, 2019) because it will provide convenience in making payments and reporting taxes voluntarily. Solikah & Kusumaningtyas (2017) explained that e-billing helps in reporting e-SPT to minimize the delay of a taxpayer. Yasa (2016) states the use of e-invoices is rather practical and easy to use in taxation activities. The use of e-registration, e-filing, e-billing and e-SPT greatly determines taxpayer compliance (Sulistiyorini, Siti Nurlaela, & S Yuli Chomsatu, 2016). Pradnyana & Prena (2019) states, e-filing and e-billing, affect to tax compliance.

Otherwise with Arifin & Syafii's (2019) research, it is clear that e-filing and e-billing is not significantly affect tax compliance. The use of the tax-filing system will benefit, ease of use and evidence of the risk posed as a determining factor for taxpayers (Azmi & Lee Bee, 2010). Ardhyanto & Sasana research (2017) states, the knowledge possessed by taxpayers is one of the determinants of tax compliance. The difference of this research with previous research is using the moderation variable of tax knowledge of taxpayers that is associated with e-invoicing, e-billing and e-filing with taxpayer compliance. Based on the description above, this study aims to examine the implementation of e-invoicing, e-billing, and e-filing associated with tax compliance and moderated by tax knowledge of taxpayers registered in the Makassar Tax Office.

Theoretical Review:

Attribution Theory Explains that the individual will explain the reason for the emergence of an event (Sudrajat & Ompusunggu, 2015). Individuals will tend to observe a behavior caused by internal and external factors of each individual ((Widiastuti & Laksito, 2014); (Septarini, 2015); (Ardhyanto & Sasana, 2017) Furthermore, behavior about system acceptance can be explained by Technology of Acceptance Model (TAM) TAM is a development of Theory of Planned Behavior (TPB), TPB is developed from Theory of Reasoned Action (TRA), TRA describes behavior that is still under the control of the individual (Rogelberg, 2017).It means individual behavior comes from the individual internal factors.

TPB explained that there are individual behavioral factors caused by internal and external factors. These external factors were developed using TAM. TAM explains the acceptance of individuals in implementing information systems related to behavior. The relationship between e-Invoice, e-Billing and e-Filing and Taxpayer Compliance can be explained by TAM. TAM explains the two main beliefs of behavioral variables in adopting information systems namely, perceived usefulness (perceived usefulness) which is defined as the level where someone believes that using a particular system can improve performance, and ease of using the system (perceived ease of use) (Marangunić & Granić, 2015). Information system components related to taxpayer compliance and are being implemented at the Makassar Tax Office are e-invoicing, e-billing and e-filing.

Hypothesis Devlopment:

The e-Filing system is a system created by the Directorate General of Taxes to improve the services of the Taxpayer Annual Tax Returns online (Avianto et al., 2016). E-Filing is a facility to fulfill tax obligations in Annual Tax Returns online submission ((Zuhdi, Topowijono, & Azizah, 2015); (Solikah & Kusumaningtyas, 2017)). The more effective and efficient te e-filing system, the higher the level of taxpayer compliance in meeting tax obligations (Avianto et al., 2016). The use of e-filing systems aims to provide convenience for taxpayers (Agustiningsih, 2016) in registering, calculating, paying and reporting their tax obligations. Several studies linking e-filing with tax compliance include Pratami et al. (2017), states that taxation E-System (e-Registration, e-Filing and e-Billing) is a determining factor for Taxpayer Compliance. Hasan et al (2018) and Pradnyana & Prena (2019), explained that e-filing influences tax compliance. Based on the description above, the hypothesis can be formulated as follows:

H1:

e-Filing has a significant positive effect on the Compliance of Corporate Taxpayers registered with the Makassar Tax Office.

E-billing is a tax payment made online through a bank of perception or that has been determined by the government (Yusup, Hardiyana, & Sidharta, 2015). e-Billing is a form of modern tax administration system to make it easier, more efficient and economical to increase taxpayer compliance. Several studies linking e-billing with tax compliance include, Yusuf, Hardiyana, & Sidharta (2015) explaining that e-billing can improve compulsory compliance behavior. Husnurrosyidah and Suhadi (2017) stated that e-billing simplifies the tax payment process, which will increase taxpayer compliance. Furthermore, Sulistiyorini et al. (2017) and Pradnyana&Prena (2019), stated that e-billing influences tax compliance. Based on the description above, the hypothesis can be formulated as follows:

H2:

E-Billing has a significant positive effect on the compliance of corporate taxpayers registered with the Makassar Tax Office

E-Invoice is a tax invoice created online through an application or system. The purpose of this e-invoice is to minimize the use of fictitious tax invoices, reduce the use of paper (paperless), so that the administrative process of reporting Annual Tax Returns VAT periods is recorded electronically which does not require large physical file storage space and makes it easy for taxpayers. Several studies linking e-invoicing with tax compliance include Indrianti (2017), explaining e-invoicing affects taxpayer compliance. Furthermore, Alfioeta, et al. (2016) which shows that e-invoicing is a determining factor for taxpayer compliance. Based on this description, the hypothesis can be formulated as follows:

H3:

E-invoicing has a significant positive effect on the Compliance of Corporate Taxpayers registered at the Makassar Tax Office

Tax knowledge is a condition where taxpayers understand or have sufficient expertise in carrying out their taxation activities (Handayani, 2017). Taxation knowledge moderating the relationship between e-invoicing, e-billing and e-filing can be explained by TAM theory. The emphasis of TAM lies on the resulting performance and the ease of use of a system that will shape attitudes in acceptance so that it raises interest in adopting policies that will be implemented in behavior ((Scherer, Siddiq, & Tondeur, 2019); (Fatmawati, 2015)). This means that the knowledge factor plays a very important role in the adoption of e-invoicing, e-billing and e-filing of taxpayers, tax knowledge factors possessed by taxpayers will be able to moderate the relationship between e-filing, e-billing and e-invoicing for tax compliance. The taxpayer in adopting a system certainly considers the knowledge he has. If the taxpayer has or does not have knowledge about taxation then this will facilitate or become an obstacle in adopting e-invoices, e-billing and e-filing Tax knowledge plays a role in increasing taxpayers compliance Level of compulsory knowledge of taxpayers ak about taxation becomes essential in determining attitudes and behavior (Damajanti & Karim, 2017); (Kesumasari & Suardana, 2018)). Research (Handayani, 2017) explains that understanding taxation is not a moderating variable of the relationship between e-filing and tax compliance. It may be that the taxpayers sampled in Handayani's research do not fully understand the e-filing system so that it does not affect tax compliance for its users. Based on the description above, a hypothesis can be formulated:

H4:

It is suspected that Tax Knowledge is able to moderate the relationship between e-invoicing and corporate taxpayer compliance which is registered in the Makassar Tax Office

H5:

It is suspected that Tax Knowledge is able to moderate the relationship between e-billing and compliance with corporate taxpayers registered at the Makassar Tax Office.

H6:

Tax Knowledge is suspected to be able to moderate the relationship between e-filing and compliance with corporate taxpayers registered at the Makassar Tax Office.

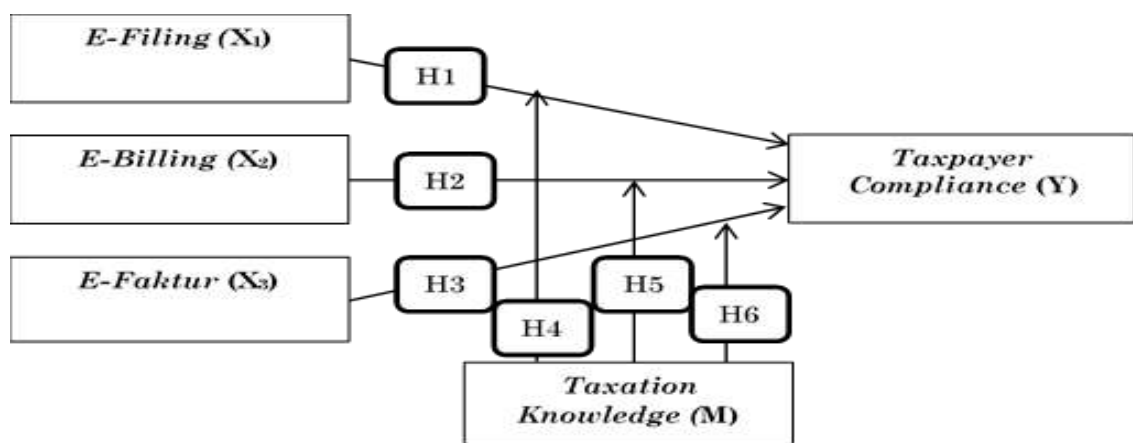


Figure 1:- Framework.

Research Method:-

This research is a type of quantitative research that examines the relationship of causality and moderating variables between e-filing, e-billing and e-invoicing variables and tax knowledge with the compliance behavior of corporate taxpayers who are registered at Makassar Tax Office. The population in this study is corporate taxpayers registered in Makassar Tax Office. The research sampling technique is to use a purposive sampling method using criteria. The sample criteria used in this study are: (1) taxpayers registered at the Makassar Tax Office (2) use the e-filing, e-billing and e-invoicing systems in their taxation activities.

The variables used in this study are:

1. Tax Compliance uses indicators from research:(1) compliance with registration, (2) compliance with calculating and paying arrears tax (3) Compliance with depositing tax returns (Husnurrosyidah & Suhadi, 2017) and (Damajanti & Karim, 2017).
2. E-Filing uses indicators: (1) Annual Tax Returns reporting speed (2) faster calculation (3) Ease of filing Annual Tax Returns (4) completeness of Annual Tax Returns filing data (5) easy to use (Husnurrosyidah & Suhadi, 2017).
3. E-Billing uses indicators: (1) Simplifies and provides data filing processes (2) simplifies payment methods (3) gives taxpayers access to monitor the status or realization of payments (4) gives taxpayers the freedom to record their own data (Husnurrosyidah & Suhadi, 2017).
4. E-Invoice uses indicators: (1) minimizes the nominal error rate of tax invoices (2) is easier when requesting NSFP (3) efficiency of proof of validation (4) prevents the occurrence of false invoices because it uses barcodes (Husnurrosyidah & Suhadi, 2017).
5. Tax Knowledge uses indicators (1) Knowing and understanding rights and obligations as a taxpayer. (2) know the procedures for paying taxes. (3) know the procedures for calculating taxes (4) know and understand the reporting procedures (Damajanti & Karim, 2017).

The number of samples in this study were 40 large companies in South Sulawesi, West Sulawesi and Southeast Sulawesi. The technique of taking data through questionnaire. Before testing the hypothesis, the validity test and the reliability test are then tested using the classic assumptions. To prove the hypothesis, a t-test (partial) was performed with a significance level <0.05, which means that it was significant and if the significance value > 0.05 showed no significance. The moderation relationship was tested using the absolute difference test with the conclusion that the Moderation relationship was shown. The criteria for determining moderation can be described in the following table:

Table 1:- Moderation Determinant Table.

No.	Moderation Type	Coefficient
1.	Pure moderation	b_2 not significant
		b_3 significant
2.	Quasi moderation	b_2 significant
		b_3 significant
3.	Homologiser Moderation (not moderation)	b_2 not significant
		b_3 not significant
4.	Predictor	b_2 significant
		b_3 not significant

Source: (Ghozali, 2016) and processed data

Results And Discussion:-

Validity & Reliability Test:

The validity and reliability test shows that the data is valid and reliable so that it can proceed to further testing.

Classic Assumption Test:

The results of the classic assumption test consisting of the normality test, the multicolenarity test, the heteroscedasticity test and the autocorrelation test indicate that the data is feasible and can be continued to the hypothesis test.

Hypothesis Testing:**Table 2:- t Test.**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
	(Constant)	51.333	7.976		
E-Filing	.308	.281	.457	1.097	.021
E-Billing	.931	.320	1.391	2.905	.007
E-Faktur	.498	.286	.711	1.743	.091
¹ Taxation Knowledge	2.652	.434	4.776	6.113	.000
X1_M	.034	.017	1.829	2.056	.048
X2_M	.057	.018	3.249	3.150	.004
X3_M	.039	.016	1.586	2.459	.020

Based on the table 2 above, it can be analyzed as follows:

1. E-filing has a coefficient B value of 0.308 with a positive coefficient direction indicating that the significance level of 0.021, which means e-filing has a significant positive effect on tax compliance.
2. E-billing has a coefficient B of 0.931 with a positive coefficient direction indicating a significance level of 0.007, which means e-billing has a significant positive effect on taxpayer compliance
3. E-Invoice has a coefficient value of 0.498 with the direction of the positive coefficient indicating a significance level of 0.091, which means e-invoicing has a positive but not significant effect on tax compliance.
4. The moderating variable Taxation Knowledge = b2 has a significance level of 0.000 compared to X1_M = b3 with a significance value of 0.048. It can be concluded that b2 = significant and b3 = significant compared to the moderation determinant table which means that the Tax Knowledge variable becomes a Quasi Moderation relationship between e-filing and tax compliance.
5. The moderation variable Taxation Knowledge = b2 has a significance level of 0.000 compared to X2_M = b3 with a significance value of 0.004. It can be concluded that b2 = significant and b3 = significant compared to this moderation determinant table meaning Tax knowledge becomes Quasi moderation the relationship between e-billing and tax compliance.
6. The moderation variable Taxation Knowledge = b2 has a significance level of 0.000 compared to X3_M = b3 with a significance value of 0.020. It can be concluded that b2 = significant and b3 = significant compared to this moderation determinant table means that Tax knowledge becomes Quasi moderation, the relationship between e-invoicing and tax compliance.

Table 3: Hypothesis, Statement, Result, and Conclusion

Hypothesis	Statement	Result	Conclusion
H1	<i>E-Filing has a positive and significant affect on Taxpayer Compliance</i>	Significantly positive effect	Accepted hypothesis
H2	<i>E-billing has a positive and significant effect on Taxpayer Compliance</i>	Significantly positive effect	Accepted hypothesis
H3	<i>E-Invoicing has a positive and significant effect on Taxpayer Compliance</i>	Not significant positive effect	rejected hypothesis
H4	<i>Taxation Knowledge moderates the relationship of e-filing to taxpayer compliance</i>	Quasi Moderation	rejected hypothesis
H5	<i>Taxation Knowledge moderates the relationship of e-billing to taxpayer compliance</i>	Quasi Moderation	rejected hypothesis
H6	<i>Taxation Knowledge moderates the relationship of e-invoices to taxpayer compliance</i>	Quasi Moderation	rejected hypothesis

Discussion:-

Effect of E-Filing on Taxpayer Compliance:

Based on the results of hypothesis testing shows that e-filing has a significant effect on tax compliance. This means that the more increasing the implementation of e-filing, the tax compliance is also increasing in corporate taxpayers registered in Makassar Tax Office. This shows that Annual Tax Returns reporting through e-filing more timely will lead to high tax compliance. Reporting Annual Tax Returns online will increase the effectiveness and efficiency of tax reporting which will have an impact on the tax compliance of the Corporate Taxpayers who are registered at the Makassar Tax Office. The results of this study can be explained by using TAM ie the use of an online system in tax reporting will lead to high performance.

The results of this study are in line with several studies that explain e-filing will make it easier for taxpayers to report their tax obligations such as annual and annual tax returns so that it will increase taxpayer compliance ((Azmi& Lee Bee, 2010); (Sugiharti et al., 2015); (Zuhdi et al., 2015); (Sulistiyorini et al., 2016); (Avianto et al., 2016); (Agustiningsih, 2016); (Solikah&Kusumaningtyas, 2017); (Pradnyana&Prena, 2019)). The results of this study contradict the research results of Arifin&Syafii (2019) which states that e-filing does not have a positive influence on tax compliance.

Effect of E-Billing on Taxpayer Compliance:

Based on the results of hypothesis testing shows that e-billing has a significant effect on tax compliance. This means that the more increasing the implementation of e-billing, the more tax compliance is also increasing on corporate taxpayers registered in the Makassar Tax Office. This shows that the payment of tax by using e-billing will facilitate taxpayers in carrying out their obligations so that the effectiveness and efficiency of tax payments will have an impact on the tax compliance of corporate taxpayers who are registered at the Makassar Tax Office. The results of this study can be explained by using TAM ie the use of an online system in tax payments will lead to high performance for taxpayers (Yusup et al., 2015), which will lead to high state revenues. E-billing can increase the ease of tax payment by taxpayers (Mujiyati&Aqil, 2018). This research is in line with research by Sulistiyorini et al (2016) and Husnurrosyidah&Suhudi (2017) which states that e-billing has a significant effect on tax compliance (Pradnyana&Prena, 2019).

Effect of E-Invoice on Taxpayer Compliance:

Based on the results of hypothesis testing shows that e-invoicing has no effect on tax compliance. This means that the more e-invoicing is implemented, the lower the tax compliance for corporate taxpayers registered at the Makassar Tax Office. The cause of e-invoices has no effect because it is caused by several things. (1) Issuance of e-invoices via online is not yet very familiar among taxpayers (2) it may be that taxpayers do not prioritize e-invoices as the center of attention because e-invoices are considered too easy to implement. (3) not all types of taxes can directly affect the issuance of invoices except Value Added Tax (VAT) so. The results of this study can be explained by the TAM theory that a system does not generate the intention to use it if it does not promise maximum performance and does not facilitate the implementation. The results of this study contradict the research of Yasa (2016); Husnurrosyidah&Suhadi (2017) who explained, the use of e-invoices can increase taxpayer compliance.

Taxation Knowledge Moderates the relationship between E-Filing and Taxpayer Compliance:

Based on the results of hypothesis testing, it shows that Taxation Knowledge becomes a Quasi Moderation variable in the relationship between e-billing and Taxpayer Compliance on corporate taxpayers registered at Makassar Tax Office. This means that the Taxation Knowledge has not fully become a moderating variable but there is potential to become a moderating variable. There are certain conditions that the Taxation Knowledge variable becomes a moderating variable and there are certain conditions that this variable does not become a moderating variable. Quasi moderation occurs because (1) the data that are sampled in this study are only 40 samples of large companies that are registered in the Makassar Tax Office spread across South, West and Southeast Sulawesi. If the sample is increased, the Quasi Moderation condition will become Pure Moderation. (2) Tax Knowledge has the potential to encourage the use of e-filing which has the effect of creating tax compliance compliance for taxpayers of companies registered at the Makassar Tax Office.

Taxation Knowledge Moderates the relationship between E-billing and Taxpayer Compliance:

Based on the results of hypothesis testing, it shows that Taxation Knowledge becomes a Quasi Moderation variable in its relationship between e-billing and Taxpayer Compliance on corporate taxpayers registered at Makassar Tax Office. This means that the Taxation Knowledge has not fully become a moderating variable but there is potential to become a moderating variable. There are certain conditions that the Taxation Knowledge variable becomes a moderating variable and there are certain conditions that this variable does not become a moderating variable. Quasi moderation occurs because (1) the data that are sampled in this study are only 40 samples of large companies that are registered in the Makassar Tax Office spread across South, West and Southeast Sulawesi. If the sample is increased, the Quasi Moderation condition will become Pure Moderation. (2) Tax Knowledge owned by taxpayers has the potential to create the use of e-billing that will have an impact on the compliance of tax payments in a timely manner through a bank appointed by the government, so that taxpayers registered with Makassar Tax Office have high tax compliance.

Taxation Knowledge Moderates the relationship between E-Invoices and Taxpayer Compliance:

Based on the results of hypothesis testing, it shows that Taxation Knowledge becomes a Quasi Moderation variable in the relationship between e-invoicing and Taxpayer Compliance on corporate taxpayers registered at the Makassar Tax Office. This means that the Taxation Knowledge has not fully become a moderating variable but there is potential to become a moderating variable. There are certain conditions that the Taxation Knowledge variable becomes a moderating variable and there are certain conditions that this variable does not become a moderating variable. Quasi moderation occurs because (1) the data that are sampled in this study are only 40 samples of large companies that are registered in the Makassar Tax Office spread across South, West and Southeast Sulawesi. If the sample is increased, the Quasi Moderation condition will become Pure Moderation. (2) Tax Knowledge owned by taxpayers has the potential to create the use of e-invoices that have an impact on payment compliance and timely reporting of VAT tax through banks that have been appointed by the government, so that taxpayers registered with Makassar Tax Office have high tax compliance. (3) e-invoices are not maximally utilized by taxpayers because not all taxpayers' relation companies registered with the Makassar Tax Office utilize the e-invoices.

Conclusion:-

The results of this study provide some conclusions about the regulations set by the Directorate General of Taxes regarding the use of taxation information systems regarding the application of e-filing, e-billing and e-invoices related to tax compliance. The results of this study explain the moderating variable of tax knowledge associated with e-filing, e-billing and e-invoicing with tax management. The conclusions from the results of the study:

1. Utilization of E-Filing is a determining factor for corporate taxpayers compliance that is registered in the Makassar Tax Office. This shows that e-filing is used by taxpayers as a medium to report taxation so as to encourage performance for taxation in Indonesia.

2. The use of e-billing is a determining factor in compliance with corporate taxpayers registered at the Makassar Tax Office. This shows that e-billing is used by taxpayers as a medium to pay taxes online at banks appointed by the government, so that the performance of tax revenue can run effectively and efficiently.
3. The use of E-invoices is not a determining factor for the compliance of corporate taxpayers who are registered at Makassar Tax Office. This shows that E-invoicing is not too familiar to be used by taxpayers in all circles, so that taxpayers at the Makassar Tax Office do not prioritize its utilization. Many taxpayer relations do not use e-invoicing, so this is not a top priority for taxpayers registered at the Makassar Tax Office.
4. Tax Knowledge becomes a quasi-moderating variable between e-filing and tax compliance. This shows that there is potential for Tax Knowledge to be a pure moderation of the relationship between e-filing and tax compliance.
5. Tax Knowledge becomes a quasi-moderating variable of the relationship between e-billing and tax compliance. This shows that there is potential Tax Knowledge to be a pure moderation of the relationship between e-billing and tax compliance.
6. Tax Knowledge becomes a quasi-moderating variable in the relationship between e-invoicing and tax compliance. This shows that there is potential Tax Knowledge to be a pure moderation relationship between e-invoicing and tax compliance.

Based on the research conclusions, it is expected that this research can provide information implications to the Directorate General of Taxes to further improve regulations and services through e-filing and e-billing and e-invoicing so that taxpayers are more obedient in their taxation. The use of e-invoicing should be mandatory for taxable entrepreneurs (TE) so that e-invoicing is more familiar among taxpayers, which can create efficiency and effectiveness in reporting the VAT Period. Future research should increase the sample of companies by increasing the area of research so that the sample can better represent the population. Should increase more variables that can affect tax compliance, for example knowledge of tax information systems ethics and morals so as to explain tax compliance comprehensively.

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