The Effect Of Accounting And Tax Amnesty Information Systems On Personal Tax Compliance Compliance (Survey On KPP Pratama Jakarta Orange Garden One)

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Abstract: The Accounting Information System is a system that carries out various operations that produce relevant information. The Accounting Information System is very much needed and not only by the companies formed by the company or partners but also used by individual companies. The output of accounting information systems is used by individual companies in decision making and is used for tax administration purposes. The government launches a tax amnesty program. This tax amnesty is carried out so that taxpayers who have not reported all their assets and wealth properly have the opportunity to correct them and at the same time smooth out their tax reporting obligations to be more orderly and obedient. Tax compliance is a complex subject with broad implications and that influences compliance. There are two approaches, namely economics and behavior. This study is to prove that the use of Accounting Information Systems positively influences the compliance of Individual Taxpayers, besides that the Tax Amnesty program also influences positive for individual taxpayer compliance.

Keywords: Accounting Information System, Tax Amnesty, Accounting Information System.

1. INTRODUCTION
In the modern era such as today, the development of information technology continues with rapid progress. In order for companies to be able to compete with other companies, the companies need to participate in developing technological technologies in addition to continuously improving the quality of products offered to consumers. Development of information technology also impacts on information systems in financial reporting. Information systems have a very important role in the field accounting, because basically the main purpose of accounting is to provide information for decision makers. The information needed must be accurate, available information on time whenever needed, and have the right and relevant values. Accounting as an information system is known as an Accounting Information System (SIA) because accounting is basically an information system that processes accounting data into financial statements or accounting information[1]. Accounting Information Systems is a system that carries out various operations in order to produce relevant information, including recording economic data, processing and analyzing data and presenting quantitative information in the form of financial statements. Accounting Information Systems are needed and used not only by companies in the form of companies or partnerships but also used by individual companies[2]. The output of accounting information systems is used by individual companies not only as information in decision making but also for tax administration purposes.

Reference to the Law and their implementation can be imposed without remuneration. The contribution is used by the state to make payments in the public interest [3]. The government launched a tax amnesty program to cover the state budget deficit. Through Amnestyiini, it is hoped that it can collect ransom funds from the wealth of Indonesians who are abroad or assets that have not been reported and taxed so far. Funds collected through tax amnesty can be used to improve conditions of development, the economy, reduce poverty, and improve inequality. Repatriation of assets of taxpayers who are abroad can also strengthen the rupiah exchange rate. The implementation of the Tax Amnesty is regulated in Law Number 11 of 2006 concerning Tax Amnesty. This tax amnesty is carried out so that taxpayers who have not reported all their assets and wealth properly have the opportunity to correct them while at the same time smoothing out their tax reporting obligations to be more orderly and obedient [4]. Based on research conducted by James and Alley in tax compliance is a complex subject with broad implications and that influences compliance, there are two approaches namely economic and behavioral[5]. Tax compliance is compliance with regulations and tax regulations, which include compliance with filling out forms, reporting, and paying taxes[5]. From the description above, the author is motivated to conduct research on The Effect Of Accounting Information Systems And Tax Amnesty On Personal Tax Compliance Compliance (Survey on KPP Pratama Jakarta Orange Garden One).

2 RESEARCH METHOD
This research was conducted with a quantitative approach in which the degree of expansion of the research was associative. The quantitative approach is a method that works with numbers, whose data is in the form of numbers (scores, ratings, or frequencies), which are analyzed using statistics to answer specific research hypotheses, and to predict that certain variables affect other variables [6]. Whereas associative research is a form of research with the aim of knowing the relationship between two or more
variables. The research location chosen was KPP Pratama Jakarta KebonJerukSatu, with an address at Street Arjuna South number 1, Orange garden West Jakarta. In a study, if research is conducted on a community, then there is a term called population that is taken as a source of information to be obtained regarding research problems. Population is a generalization area, consisting of objects or subjects with characteristics having certain quantities and characteristics set by researchers to study and then draw conclusions [7]. This study uses primary data in the form of questionnaire results that are distributed directly to respondents. The data collection method used in this study uses a closed questionnaire technique, which is a method of collecting data by giving or distributing questionnaires to respondents [8]. Because of having difficulty getting information from respondents, researchers used a minimum sample size of 30 samples. Questionnaires are only distributed to individual taxpayers who meet the minimum requirements, namely: 1) having a NPWP and 2) having a micro, small or medium business. This means that individual taxpayers who work as employees are not included in the population to be studied. Of the 30 questionnaires distributed, 30 questionnaires were returned and eligible to be processed, in other words 100% were returned. Respondents in this study are individual taxpayers who have micro, small and medium enterprises in the working area of KPP Pratama Jakarta Orange garden West Jakarta. The distribution of this questionnaire was done by visiting several business places asking business owners to fill it. Measurements are made by submitting questionnaires to respondents with several questions for each independent variable. The variable measurement scale in this study was using a Likert scale. Each opinion from each question is scored as follows: a) score 1 for answers strongly disagree, b) score 2 for answers disagree, c) score 3 for neutral answers, d) score 4 for answers to agree, and e) score 5 for answers strongly agrees. The score obtained for each question in one variable will be averaged. Based on the sample calculation of the research plan obtained a sample of 30 taxpayers who aim to know the extent of the effect of the Accounting System (X1) and Tax Amnesty (X2) on the Compliance of Individual Taxpayers (Y). The research model can be described as follows:

![Research Model](image)

3 RESULTS AND DISCUSSION
Based on the results of the research for the use of the Accounting Information System and Tax Amnesty against the Compliance of Individual Taxpayers, the following data are obtained:

### Table 1. Respondent Assessment Score for Statement of Variable Use of Accounting Information Systems for Compliance with Personal Taxpayers at KPP Pratama Jakarta Orange Garden One

<table>
<thead>
<tr>
<th>No</th>
<th>Question</th>
<th>Amount of Answer (person)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting Information Systems have been used by WP in business activities</td>
<td>0 5 2 10 13</td>
<td>Very good</td>
</tr>
<tr>
<td>2</td>
<td>The accounting information provided can be trusted by its reliability</td>
<td>0 2 4 12 12</td>
<td>Very good</td>
</tr>
<tr>
<td>3</td>
<td>Accounting information systems have been used by WP in preparing tax reports</td>
<td>0 4 3 9 14</td>
<td>Very good</td>
</tr>
<tr>
<td>4</td>
<td>The accounting information system used can facilitate the preparation of tax reports</td>
<td>0 4 4 16 6</td>
<td>Very good</td>
</tr>
</tbody>
</table>

Table 1 shows the respondent's answers to four questions, the variables of the Effect of Accounting Information Systems (SIA) on Individual Taxpayer Compliance. Based on the results of the study, it was found that the responses of the most respondents to the variable Use of the Accounting Information System (SIA) on Personal Taxpayer Compliance were likely to be very good and have a positive effect. This is in line with the research conducted [9]. From these results, it can be interpreted that the majority of non-employee Taxpayers registered at KPP Pratama Jakarta Orange Garden One have used the Accounting Information System in their business activities. This Accounting Information System is believed by taxpayers to simplify the process of preparing tax reports. The ease in preparing tax reports can directly improve taxpayer compliance, this is because the main complaints of taxpayers do not report their tax obligations because the making of tax reports is considered still complicated and difficult.

### Table 2. Respondent Assessment Score for Statement from Tax Amnesty Variables on Compliance with Personal Taxpayers at KPP Pratama Jakarta Orange Garden One

<table>
<thead>
<tr>
<th>No</th>
<th>Question</th>
<th>Amount of Answer (person)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>I submit a Statement of Assets to get tax amnesty.</td>
<td>0 4 0 3 23</td>
<td>Very good</td>
</tr>
<tr>
<td>2</td>
<td>I report the entire list of property details along with information on property ownership</td>
<td>0 3 1 6 20</td>
<td>Very good</td>
</tr>
</tbody>
</table>

Figure 1. Research Model
Table 2 shows the respondent's answers to the seven questions of the Tax Amnesty variable on Individual Taxpayer Compliance. Based on the results of the study, it was found that the responses of the majority of respondents to the Tax Amnesty variable towards the Compliance of Individual Taxpayers were likely to be very good and have a positive effect [10][11]. But this research is not in line with[12]. From these results, it can be interpreted that non-employee Personal Taxpayers registered at KPP Pratama Jakarta Orange Garden One of the majority, have participated in the Tax Amnesty program by submitting a Statement of Assets and paying Tax Amnesty ransom honestly in accordance with applicable laws and regulations. Individual Taxpayers who were respondents in this study felt that by joining the Tax Amnesty program as a means to become a good and obedient Taxpayer. In participating in the Tax Amnesty program Taxpayers also try to understand the Laws and implementing regulations that form the basis of the Tax Amnesty program.

Table 3 shows the respondent's answer to the nine questions of the variable individual taxpayer compliance. Based on the results of the study it was found that the responses of the most respondents to the Individual Taxpayer Compliance variable were likely to be very good and positively influence. This is in line with research conducted [13],[14],[15]. From these results it can be interpreted that the non-employee Personal Taxpayers registered at KPP Pratama Jakarta KebonJeruk One have carried out their tax obligations well. The indicator is to try to register yourself as a taxpayer and obtain an NPWP card to the nearest KPP in accordance with the domicile. Taxpayers have also reported a notification letter (SPT) correctly, clearly and completely[16].

4. CONCLUSION

Based on the results of data analysis and discussion that has been described previously, it can be concluded that

1) The use of an Accounting Information System (SIA) has a positive effect on the level of non-employee Personal Taxpayer compliance.
2) The Tax Amnesty program held by the government on the basis of the law Number 11 of 2006 concerning Tax Amnesty also has a positive effect on the level of non-employee Personal Taxpayer compliance.

Based on the conclusions above, the suggestions that can be given by the author include:

1) Based on this research, the Tax Amnesty program has made taxpayers more compliant in reporting their tax obligations. Therefore, the Directorate General of Taxes as an institution assigned to carry out tax collection is expected to be able to take advantage of this momentum for the process of extracting tax potential more effectively, so that the mandated tax revenue target can be achieved.
2) The time of the research given is too short, therefore it is expected that the time provided for further research can be longer so that the results of the study can more accurately describe the actual conditions.

REFERENCE


Information Technology Against Individual Performance of Employees. Ultima Accounting. 8, pp. 46-65.


