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"The Evolving of SDG's in Advancing Business Longevity from Accounting International View"

THE INFLUENCE OF SUBJECTIVE NORMS AND TAX INFORMATION TECHNOLOGY ON TAX EVASION

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ABSTRACT

This study aims to determine the effect of subjective norms and tax information technology on individual tax evasion. This research was conducted in Cianjur Regency with the help of data obtained from KPP Pratama Cianjur Regency.The sampling technique uses non-probability sampling, which is a sampling technique by not giving the same opportunity or opportunity to each member of the population when it will be selected as a sample, with a total of 100 respondents. The analysis method used is multiple linear regression analysis.The results showed that partially, subjective norms affect tax evasion, while tax information technology has no effect on tax evasion.

Keywords: *subjective norms, tax information technology, tax evasion*

1. INTRODUCTION

In Indonesia, the taxation method uses the Self Assessment System method. Self Assessment System is one of the taxation methods where taxpayers are given the flexibility to fulfill their tax obligations. The Self Assessment System tax system allows a gap for taxpayers to reduce the tax amount. Ningsih & Pusposari (2016) state that this system provides an opportunity for taxpayers to reduce their tax due with a Tax Planning.

Tax evasion according to Siahaan (2010) is an act committed by taxpayers which is an act against tax regulations, causing many impacts covering important fields in society. Tax evasion makes development in Indonesia slow down. As we know that the largest state revenue is dominated by tax revenue (APBN 2022). Budget realization in 2022 shows 81.82% of state revenue comes from taxes. The occurrence of tax evasion hampers state revenue, which is dominated by taxes. There are many factors that influence this tax evasion,

The cumulative growth trend of tax revenue in semester 1 has decreased. This decline is based, in part, on tax evasion. Many cases of tax evasion have emerged in Indonesia and resulted in a decline in the cumulative growth trend of taxes in the country.

The first factor that influences tax evasion is subjective norms. Subjective norms are social dependence carried out by taxpayers. Compliance theory conveyed by Stanley (1963) which says that the majority of humans follow other humans in a higher position. This compliance results in humans being able to do things that are not good according to the orders of their superiors. Wanarta & Wangoting (2017) said that high subjective norms affect WPOP to perceive, the intention in WPOP to commit tax evasion which will have an impact on him and also have an impact on the state for the actions taken. Icek Ajzein put forward a theory by the name of Theory Of Reasoned Action (2007) which cites his own 1991 theory of subjective norms which says that treatment is not only influenced by traits but subjective norms as well, namely compliance with what others want us to do.

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The second factor that can affect tax evasion is tax information technology. The government hopes that the modernization of tax information technology can minimize the occurrence of tax evasion (Wahyuningsih, 2017). The Indonesian Directorate General of Taxes is currently developing with regard to tax modernization. The modernization that occurs in Indonesian taxation makes many changes that occur in taxes. Of course, this research is related to the previous journal.

Previous research researched by Ekaputra, Triyono, Fathan (2021) Sudawardi, Christy, Pasatri (2021) said subjective norms have a positive impact on tax evasion. Meanwhile, previous research according to Pujiastuti (2021), Rahardianti (2020), Farah, Masripah, Ratna (2020) said that subjective norms have no influence on tax evasion.

Previous research written by Roulita, Roddy, Linda (2021), Octavia, Dwi, and Diyah (2020), Akbar, Karunia, Rangga and Rasyid (2021) stated that tax information technology has a positive impact on tax evasion. Meanwhile, previous research from Purba, Hidayat, Wulandari (2021) said that tax information technology has no impact on tax evasion.

This study aims to determine the effect of subjective norms and tax information technology on individual tax evasion. This research was conducted in Cianjur Regency with the help of data obtained from KPP Pratama Cianjur Regency

2. LITERATURE REVIEW

Tax Evasion

According to Nugroho (2017) tax evasion is an attempt by taxpayers to reduce the amount of tax that must be paid, which violates the provisions set out in the legislation in the field of taxation in Indonesia. According to Haq & Puspita (2019) an act of tax evasion by taxpayers to reduce the amount of tax debt using steps that violate tax legislation in Indonesia. Meanwhile, according to Latif & Sabla (2018), tax evasion can occur before the SKP is issued by the tax authorities and is considered an offense.

Subjective Norms and Tax Evasion

The theory used is the Fraud Triangle Theory explaining that the factors of fraud are crushing pressure, opportunity, and rational assumptions of the perpetrator. One of the factors of this theory is the pressure from the environment that affects the behavior of taxpayers to commit tax evasion. This is in line with the Obedience Theory conveyed by Milgram (1963) which states that individuals tend to obey other individuals in positions of authority, this obedience results in individuals being able to do unethical things according to the authorization of their superiors. The higher the subjective norm that occurs in taxpayers, the higher the tax evasion will occur. The smaller the subjective norms that occur in taxpayers, the smaller the occurrence of tax evasion. This is caused by taxpayers who are easily influenced by those closest to them.

Previous research conducted by Ekaputra, Triyono, and Fathan (2021) Sudawardi, Christy, Pasatri (2021) stated that subjective norms affect tax evasion.

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H1 : Subjective Norms affect Tax Evasion

Tax Information Technology and Tax Evasion

Tax information technology is the utilization of science in technological advances to use existing facilities and infrastructure so that the quality of tax services can be improved (Sillaen, 2015). If tax information technology can be utilized properly, there will be efficiency in fulfilling the obligations of taxpayers. This tax information technology will make it easier for taxpayers to carry out their tax obligations and minimize tax evasion.

Previous research written by Roulita, Roddy, and Linda (2021), Octavia, Dwi, and Diyah (2020), Akbar, Karunia, Rangga and Rasyid (2021) state that tax information technology affects tax evasion.

H2 : Tax Information Technology affects Tax Evasion

3. DATA AND RESEARCH TECHNIQUE ANALISYS

Population and sample

The population in this study consisted of individual taxpayers residing in Cianjur Regency as many as 2,506,384 people (as of semester 2 of 2022). Sample by using non-probability sampling techniques as their sampling technique with a total of 100 samples.

Variable Measurement

The research indicators of subjective norms conveyed by Najela (2021) are normative beliefs, motivation to fulfill advice and influence from the environment.

Indicators of tax information technology research submitted by Saputra (2021) are adequate technological readiness, access to tax information, the level of service and supervision, and the level of compliance of taxpayers with tax digitalization.

The research indicators of tax evasion submitted by Anwar (2022) are not submitting tax returns, submitting tax returns incorrectly, providing incomplete documents, not depositing taxes owed.

Data Analysis

In this study there are three variables, of which two are independent variables or independent variables, namely Subjective Norms (X1) and Tax Information Technology (X2), and one dependent variable or dependent variable, namely Tax Evasion (Y). If the dependent variable is associated with two independent variables, the double linear regression equation is explained as follows:

$$Y = \alpha + b1X1 + b2X2 + e$$

Description:
Y : The dependent variable (estimated value of Y)

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X1X2 : Free Variable
b1b2: Multiple Linear Regression Coefficient
α : Y value, if X1 = X2 = 0
b1 : The magnitude of the increase / decrease in Y in units, if X1 increases / decreases by one unit and X1 is constant
b2 : The magnitude of the increase / decrease in Y in units, if X2 increases / decreases by one unit and X2 is constant
e : Error Term

The coefficients a, b1 and b2 can be determined using the Least Square method:

$$a = \frac{\sum X^2 \sum Y - \sum X \sum XY}{n \sum X^2 - (\sum X)^2}$$

$$b = \frac{n(\sum XY) - (\sum X)(\sum Y)}{n \sum X^2 - (\sum X)^2}$$

4. RESULT AND DISCUSSION

Analysis of the results of this research will be in the form of outlines in table 1 to table 3 :

Partial Test (t-Test)

The partial t test submitted by Ghozali (2018: 152) shows how far the influence of an independent variable individually in explaining the dependent variable. The t test is conducted with a significance level of ,50 (α = 5%). In this study, what will be tested is the effect of subjective norms and tax information technology on tax evasion.

Table 1 : T-test Results of Subjective Norms and Tax Information Technology

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	8,646	1,619		5,339	<,001
	Norma Subjektif	,544	,076	,581	7,122	<,001
	Teknologi Informasi Perpajakan	-,082	,048	-,138	-1,687	,095

a. Dependent Variable: Penggelaapan Pajak

Source : Data Processed SPSS Output

In the table above, the tcount value is obtained, this value will be compared with the t table in the t distribution table. with a score of α = 0.05, df = n-2 df = 100-2 = 98, and obtained a t table of 1.98472. So it can be concluded that partially Subjective Norms have an effect on Tax Evasion, and Tax Information Technology has no effect on Tax Evasion in Cianjur Regency.

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Simultaneous Test (F-test)

Simultaneous significance test according to Ghozali (2018: 98) to prove whether all independent variables studied in the model have a simultaneous influence on the specified dependent variable. From this study, the f test was used to test the significance of subjective norms (X1) and tax information technology (X2) on tax evasion (Y).

Table 2 : F Test Results of Subjective Norm Variables and Tax Information Technology

ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	142,214	2	71,107	32,137	<,001b
	Residual	214,626	97	2,213		
	Total	356,840	99			

a. Dependent Variable: Penggelapan Pajak

b. Predictors: (Constant), Norma Subjektif, Teknologi Informasi Perpajakan

Source : Data Processed SPSS Output

From table above, it can be reviewed if the Fcount score = 32.137, this score is paired with Ftable from the F distribution table, namely α = 0.05, df1 = 1, df2 = 97. Ftable is obtained at 3.94. The significance level is 0.001 ≤ 0.05. Because the Fhitung score ≥ Ftabel and the significance level is 0.001 ≤ 0.05, it is in line with the hypothesis test criteria if H0 is rejected while Ha is accepted, meaning that subjective norms and tax information technology simultaneously affect tax evasion.

Analysis of Correlation Coefficient

Pearson product moment correlation coefficient analysis is used to find out the correlation between the independent variable subjective norms (X1) and tax information technology (X2) dependent variable tax evasion (Y).

Table 3 : pearson's correlation analysis

Correlations

		PP	NS	TIP
PP	Pearson Correlation	1	,617**	-,290**
	Sig. (2-tailed)		<,001	,003
	N	100	100	100
NS	Pearson Correlation	,617**	1	-,262**
	Sig. (2-tailed)	<,001		,008
	N	100	100	100
TIP	Pearson Correlation	-,290**	-,262**	1
	Sig. (2-tailed)	,003	,008	
	N	100	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

Source : Data Processed SPSS Output

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From the table above, it can be seen that the coefficient value (R) on the subjective norm variable (X1) is ,617 while the correlation coefficient score (R) on the tax information technology variable (X2) is -,290.

The interpretation of the correlation coefficient for the subjective norm variable (X1) explains that there is a strong relationship between the subjective norm variable (X1) and the dependent variable, namely tax evasion (Y) partially because it is in the range of 0.60 - 0.799.

While the interpretation of the correlation coefficient for the tax information technology variable (X2) shows a very weak relationship with the dependent variable, namely tax evasion (Y) partially because it is in the range of 0.00 - 0.199.

The research indicators of subjective norms conveyed by Najela (2021) are normative beliefs, motivation to fulfill advice and influence from the environment.

The relationship between subjective norms and tax evasion is supported by Theory Planned of Behavior. This theory explains if an individual tends to do something that is directed by another individual.

The results of this study are similar to previous research by Sudawardi, Christy, Parastri (2021) which states that subjective norms affect tax evasion. This is due to the strong influence of the surrounding environment on the individual behavior of the respondent concerned.

Indicators of tax information technology research submitted by Saputra (2021) are adequate technological readiness, access to tax information, the level of service and supervision, and the level of compliance of taxpayers with tax digitalization.

The relationship between tax information technology and tax evasion is supported by the theory of Sillaen (2015) which explains that if tax information technology is utilized properly, there will be efficiency in fulfilling tax obligations.

According to Purba, Hidayat, Wulandari (2021) stated that although tax information technology has no effect on tax evasion, tax information technology can make it easier for taxpayers to fulfill their tax obligations. Fiskus makes tax information technology as a facility for taxpayers, it is hoped that the development of tax information technology can increase compliance from taxpayers.

The test data from the correlation coefficient and the correlation of determination show that the independent variables, namely subjective norms and tax information technology, have a role in influencing the dependent variable on tax evasion. The correlation coefficient for the subjective norm variable (X1) is ,617, the correlation coefficient value for the tax information technology variable (X2) is -.290. From these results it is known that subjective norms have a strong influence on tax evasion. While tax information technology has a very weak relationship with tax information technology.

From the data on the calculation of the coefficient of determination, it is found that the Adjusted R Square weight is obtained as much as ,386 or 38.6%. These results indicate that subjective norms and tax information technology contribute to influencing tax evasion by 38.6% while 61.4% is influenced by other things not examined in the study.

The relationship between subjective norms and tax information technology on tax evasion is supported by the fraud triangle theory which explains that violations occur due to the pressure that crushes and the opportunities available. In addition, it is also supported by the opportunity theory which explains that the higher the opportunity will be directly proportional to the higher the violation.

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5. CONCLUSION

According to the results of the research that has been carried out, it can be concluded that Tax information technology has no effect on tax evasion. People in Cianjur Regency tend to lack understanding of tax information technology.The results of the correlation coefficient analysis of subjective norms show a strong relationship with tax evasion, but for tax information technology shows a very weak relationship.

The impact of the surrounding environment is relatively very low for a person's subjective norms towards tax evasion. This is our homework that tax evasion must be prevented from the immediate environment first.

The availability of tax information technology and its distribution is relatively lacking in Cianjur Regency. This is a problem and is the task of the tax agency, in this case the Director General of Taxes, to fix the distribution of tax information technology to regional areas.

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