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The Influence of Understanding Tax-Accounting towards Compliance Tax Payers Business Entity in the Field of Industry (Empirical Study in North Makassar Tax Office)

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Abstract: Understanding of tax accounting has contributed greatly to the taxpayer compliance in meeting tax obligations. This study aims to determine the effect of accounting understanding of tax on tax compliance business entities in the field of industry in the North Makassar STO. The approach used in this study is descriptive-quantitative approach. The population in this study is all tax professional company manufacturing middle class listed on STO North Makassar, The sample in this study is the tax professionals who work for companies with criteria (1) have served at least one year, and (2) never fill SPT Agency. The sampling technique in this study using sampling techniques with incidental sampling method. Hypothesis testing using simple regression with the help of statistical software package for the social sciences (SPSS) version 22. Questionnaires were distributed utilizing an ordinal scale through a 5-point Likert Scale. Results from this study indicate that the value of the variable regression coefficient of understanding of accounting tax of 0.722 with t value of 8.832 is greater than the value that is equal to 2.040 t table so it can be stated that the understanding of tax accounting positive and significant (0.02 <0.05), thereby understanding the tax accounting has contributed greatly to the taxpayer compliance in meeting tax obligations. This means that the continuity of work between taxpayers with tax officials.

Keywords: *Understanding Tax Accounting, Compliance taxpayer*

1. Introduction

Background: Taxes are a major source of income of any country in the world. Certainly where taxes are very important in the implementation of the functions of state and government. In developed countries and growing, most potential state revenues through the tax has been used for the purposes of innovation and technological upgrading of enterprises and their national industries. Taxes are a common phenomenon as a source of state revenue prevailing in different countries. Reform of tax regulations in 1983 has rolled renewal of the tax system that was originally the official assessment system becomes self assessment system. Such systems give confidence to the taxpayer to count payment and report its own tax. In the mechanism of taxpayer self assessment system requires the media to be able to calculate the amount of tax paid, and the media is realized in the form of bookkeeping. In practice in Indonesia, the company concerned generally bookkeeping based financial accounting standards drawn up by the Ikatan Akuntan Indonesia and prepares financial statements fiscal through a reconciliation process (Sari, 2005). Tax accounting is used to facilitate the preparation of report tax (SPT) Period and Annual Income Tax to the Tax Office (KPP) where the taxpayer is registered. SPT Annual Income Tax must be completed in accordance with the financial statements of fiscal and must be attached between commercial accounting with tax accounting are policy differences in the recognition of income and expenses, this will impact any difference in the amount of tax owed between commercial accounting with tax accounting (Ernawati and Wijaya, 2011). To make the financial reports right it should be understood the accounting process. Because of the financial statements is as a reference for determining the tax rate, if there is a mistake in making financial reports, the value of the resulting tax was wrong. Bookkeeping in the business is very necessary and very supportive in taxpayer compliance.

Basically the entire taxpayer shall make bookkeeping as stated in the Act KUP Article 28 paragraph 1 that require the individual taxpayer conducting business or independent personal and corporate taxpayers in Indonesia are required to keep books (Rahayu, 2010: 219). For that each taxpayer is required to have knowledge or understanding of good tax accounting in order to keep books properly and correctly which will be reported in the tax return in order to create compliance (Directorate General of Taxation, 2012). Some research on tax compliance has been conducted by (Rulyanti and Wardhani, 2005) in his research on

understanding the effect of tax accounting on tax compliance in KPP Palembang. The independent variables used are tax accounting while the dependent variable is the taxpayer compliance. The results show that understanding of accounting and significant positive effect on tax compliance in meeting tax obligations. Ernawati and Wijaya (2011) in his research on understanding the tax accounting on tax compliance business entities in the field of trade in the tax office pratama Banjarmasin. This study consists of the independent variables and the dependent variable, where the independent variable is understanding the tax accounting and which is the dependent variable is the taxpayer compliance entities in the field of trade. The results showed that the Tax Accounting Understanding factors contributed greatly to the taxpayer compliance in meeting tax obligations. This means that the continuity of work between taxpayers with tax officials. This research is the development of research and (Ernawati and Wijaya, 2011).

2. Literature Review

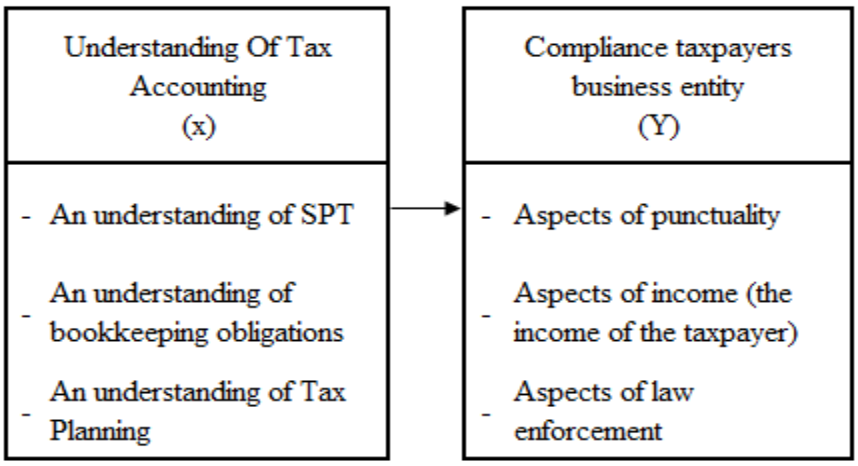
Understanding Of Tax Accounting: Understanding of tax (Veronica, 2009: 7) states "the tax information that can be used taxpayer as a basis for action, make decisions and to take direction or a particular strategy in relation to the implementation of rights and obligations in the field of taxation". (Arifin, 2007: 12) says understanding the tax accounting aims to understand the tax laws in force and effect for the company and the presentation of the fairness of the financial statements of a company. Understanding of tax accounting does not emphasize the mastery of tax laws but also emphasizes how the application of these regulations within the company. Company is expected to conduct an analysis of the transactions related to taxation and presenting them in financial statements. However, this may because he did inspection of taxpayers by fiskus that could have caused outstanding tax returns to be paid taxpayers be bigger. Therefore, tax accounting (Tax accounting) is very important because it emphasizes the need for understanding of good tax by the taxpayer (especially corporate taxpayers) to avoid errors in the recording because it may lead to examination by the tax authorities (Agoes and Trisnawati, 2009: 10). The tax planing is a reduced the payment of tax all types of taxes or delays in the payment of taxes to the following years without breaking the provisions of a statute tax walk in the manner; choose right methods, use facilities taxation or a stimulus taxation and use cracks the act of taxation .Any activity or a transaction that would done so that considered influence taxation (Pardiat, 2009: 3-2).

Definition of Tax Accounting: Simply put tax accounting can be defined as an accounting system that calculates, handle, record, analyze and make even the taxation strategy with respect to economic events (transactions) of the company (Yuniasih, 2014). Indonesian compliance according to the dictionary means submission or obedient to the teachings or rules (Abdillah and Prasetyo, 2012). According Nurmantu (2005: 148) tax compliance can be defined as a situation where the taxpayer fulfills all tax obligations and the implementation of the right of taxation. Then tax compliance is an adherence to the provisions or the rules of taxation that are required to be implemented. There are two kinds of compliance according to Rahayu (2010: 138), namely: Formal compliance is a state where the taxpayer formal obligations in accordance with the provisions of the tax laws. Compliance material is a state where the taxpayer is substantive or material nature to fulfill all terms of taxation, according to the contents and spirit of tax laws. Compliance material can also include formal compliance. As for taxpayers, the benefits of tax compliance as proposed Rahayu (2010: 143) is as follows: Give a time limit issuance of Decree Returns Introduction Excess Tax (SKPPKP) no later than three (3) months after the application of tax overpayment proposed taxpayer received for income tax and 1 (one) month for VAT, without through investigation by the Directorate General of Taxation (DGT). The policy of controlling the acceleration of the Decree of Introduction Excess Tax Returns (SKPPKP) into at least two months and seven days for the income tax to VAT.

In the practice of execution that took place today at the Directorate General of Taxes in accordance with law No. 28 of 2007 concerning General Provisions and Tax Procedures, tax compliance indicators according Simanjuntak and Mukhlis (2012: 103), among others, can be seen from: Aspects of punctuality, as an indicator of compliance is the percentage of reporting tax return submitted on time in accordance with prevailing regulations. Aspects of income or the income of the taxpayer, as an indicator of compliance is the willingness to pay installments of tax liabilities (income tax) in accordance with applicable regulations. Aspects of law enforcement (sanctioning), as an indicator of compliance is payment of tax arrears are set based on Tax Assessment Letter (SKP) before maturity.

Industry Definition: Industry is a business or activity raw material processing finished or semi-finished goods into finished goods with added value for the benefit (Raha; 2015). The types of industries based on the Minister of Industry No.19 / M / I / 1986: Basic chemical industries, such as cement, pharmaceuticals, paper, fertilizer, and so on, Industrial machinery and base metals, such as aircraft industry, motor vehicles and textiles. Small industries, such as industrial bread, stove oil, snacks, ice, and so on.

Figure 1: Framework



3. Methodology

Population, Sample and Data Collection Techniques: The population in this study is all taxpayer industry company listed on Tax Office North Makassar. The sampling technique in this study using a sampling technique with purposive sampling method, the sampling technique subjectively assuming that the sample is representative for the research (Sugiyono, 2013). In this case study with purposive sampling techniques set out some criteria for the sample as follows:

a. The entire corporate taxpayers listed industrial companies in Tax Office North Makassar.
b. Industrial companies and large middle class.

Analysis Method: This study uses a simple regression studies. According (Bungin, 2005) is based on a simple regression causal relationship (casual) one independent variable with the dependent variable, the data obtained from the questionnaires completed by the taxpayer, by the formula:

$Y = \alpha + \beta X + e$

Where:

Y = Compliance corporate taxpayers
X = Understanding tax accounting
α = the value of the intercept (constant)
β = coefficient of regression
e = error (error rate)

$$\alpha = \frac{\sum y - b\sum y}{n} \qquad \beta = \frac{n\sum xy - \sum x.\sum y}{n.\sum x^2 - (\sum x)^2}$$

4. Results and Discussion

Descriptive statistical analysis of data: Descriptive statistics were used to summarize the data dissemination of research variables are Understanding Accounting and Tax Compliance Taxpayer Corporate In the field of Industry has done well. Here are the results of recapitulation data.

Based on the data in the table above for the measurement instruments Tax Accounting Understanding with an average of 39.59 is greater than the standard deviation of 4.765 indicates a good spread of data. The same

is the Taxpayer Compliance instrument in the field of Industrial Corporate with an average of 38.09 is greater than the standard deviation of 5.164. It can be concluded that the spread of the data on the instrument Understanding Accounting and Tax Compliance Taxpayer Corporate In the field of Industry in this study is said to be good because the average of each instrument is greater than the standard deviation.

Table 2: Descriptive Statistics Variable Research

	N	Minimum	Maximum	Mean	Std. Deviation
Understanding of Tax Accounting	32	29	45	39.59	4.765
Compliance corporate taxpayers	32	29	45	38.09	5.164
Valid N (listwise)	32				

Source: SPSS 22.0 Output For windows based on research results.

Calculation Regression Coefficients and Regression Equations: After the results of classical assumption test done and the results overall showed regression model to meet the assumptions of classical, to answer hypothetical regression analysis simple by Understanding Tax Accounting (X) as the independent variable and the Taxpayer Compliance Enterprises In the field of Industry (Y) as the dependent variable. In this study, used a simple regression equation. Simple regression can be analyzed because it is based on the causal relationship (causal) of the dependent variable with the independent variable. Simple regression equation is:
By the formula:
Y = a + bX + e
Where: Y = Compliance corporate taxpayers in the area Industry
a = Constant
b = koefensien regression
X = Understanding Tax Accounting
e = Error
For a simple regression equation, it can be seen as follows:

Table 4: Simple Regression Testing Equation
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.623	4.158		.390	.699
	Understanding of Tax Accounting	.921	.104	.850	8.832	.000

a. Dependent Variable: Compliance corporate taxpayers
Source: SPSS 22.0 Output For windows based on research results

From the calculation table above, can be made simple regression equation of this study as follows:
Y = 1,623 + 0,921X + e
The above equation can be interpreted:
Regression coefficient (b) for the variable X is positive. This indicates that the variable understanding of tax accounting have a positive influence on tax compliance entities (variable Y).
Correlation or the relationship between variables X and Y is 0.85. That is the relationship between the two variables is strong. So increasing understanding of accounting, the tax would also increase the compliance of corporate taxpayers in meeting their obligations.

Hypothesis test (t-test): Testing was conducted to observe the magnitude of the relationship between the variables examined in the Likert scale measuring and analyzing and evaluating the extent of the influence of Understanding Tax Accounting for Taxpayer Compliance In the field of Industrial Corporate in North

Makassar STO. For it is necessary to test the previous hypothesis "Understanding the Tax Accounting affect the Taxpayer Compliance In the field of Industrial Enterprises in North Makassar STO".

From the research, it was found that the regression coefficients, t and significant values are as follows:

Y = 1,623 + 0,921X + e

Table 5: Output t*Count* on coefficients

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	**Std. Error**	**Beta**	**T**	**Sig.**
1	(Constant)	1.623	4.158		.390	.699
	Understanding of Tax Accounting	.921	.104	.850	8.832	.000

a. Dependent Variable: Compliance corporate taxpayers

Source: SPSS 22.0 Output For windows based on research results

T-test can be seen in the table above is the value of t with a value of t with a value of df = n - k - 1 = 32-1 -1 = 30, then t-table obtained is 2.040. In the table 4.10 Tax Accounting Understanding the value in the column amounted to 8.832 t. Based on these data, it is known 8.832> 2.040. Meaning Understanding Tax Accounting affect the Taxpayer Compliance Corporate In the field of Industry. From the results of this calculation, then H0 is rejected and H1 accepted meaning significant regression coefficients. With so it can be concluded that the understanding of tax accounting has a positive and significant impact on tax compliance body.

Determination Analysis: Analysis of the coefficient of determination (R2) function to see the extent to which the overall independent variables can explain the dependent variable. The coefficient of determination is between 0 and 1. If the coefficient of determination is getting closer to 1, the ability to explain the independent variable on the dependent variable is the stronger, which means that the independent variable provide all the information needed to predict the variation of the dependent variable. While the value of the coefficient of determination (R square) is small means showing the ability of the independent variables in explaining the dependent variable is limited (Ghozali, 2011: 97). Here are the results of testing the coefficient of determination shows the influence of independent variables on the dependent variable. This coefficient sought to determine how much the change of tax compliance in the field of industry entities that can be explained from the understanding of tax accounting. Based on the results of data processing of the obtained value of the coefficient of determination (R2) as follows:

Table 6: Results of coefficient determination test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850[a]	.722	.713	2.76660

a. Predictors: (Constant), Understanding of Tax Accounting

b. Dependent Variable: Compliance corporate taxpayers

Source: SPSS 22.0 Output For windows based on research results

Based on the above table are known R square of 0.722. Based on the R-square value of this can be said that it amounted to 72.2% variable tax compliance in the field of industrial enterprises can be explained by understanding the tax accounting, whereas tax compliance in the field of industrial enterprises that can't be explained by other variables not included by researchers was 27.8% (100% - 72.2%).This suggests that factors understanding of tax accounting (X) have a positive influence on tax compliance body (Y) in meeting tax obligations. While other variables not examined in this study, for example, variable understanding of taxation procedures, socialization taxation, law and tax law and others. Statistically based testing provides evidence that the understanding of tax accounting and significant positive effect on tax compliance body. It

means that there is influence between variable understanding of tax accounting and tax compliance business entities in the field of industry in the North Makassar STO.

The amount of Standard Error of the Estimate (SEE) is 2.76660 (variable understanding of accounting for taxes) and Figures Standard Deviation (STD) can be seen on the descriptive statistic of 4.765. Standard Error of the Estimate (SEE) is smaller than the figure Standard Deviation (STD), the figure SEE good to be a predictor in determining the compliance of corporate taxpayers (SEE <STD). Data analysis and hypothesis testing results, a simple regression results obtained from this study that the understanding of tax accounting effect on tax compliance business entities in the field of industry. Assuming other factors that affect the size of taxpayer compliance body is considered constant. Variable X with figures regression coefficient of 0.921 indicates that the greater understanding of tax accounting, the greater the influence on taxpayer compliance in paying their income taxes. Based on the respondents that the indicator "Understanding concerning the obligation to submit an annual tax return" has the highest value at 22 respondents or 69% who strongly agreed that the annual tax return is a letter that is used by the taxpayer to report the calculation and payment of taxes. Then in the second indicator "Understanding of Liability Bookkeeping" has the highest value that is equal to 20 respondents or 62% agreed that the board of the company, association, airlines, agencies, and entities who run companies whose profits taxed must keep books, and 2 respondents or 6% who expressed doubt in understanding the accounting obligations. then the indicators third "Understand About Tax Planning" has the highest value that is equal to 21 respondents or 66% who strongly agree that to understand tax planning by choosing the right method taxpayer to minimize tax payments without violating the provisions of tax laws, and only 1 or 3% of respondents who expressed doubt or not in favor of an understanding of tax planning. Based on the respondents that the indicator "Understanding Aspects Timeliness in Delivering the Notice" has the highest value that is equal to 16 respondents or 50% who strongly agree that the reporting of tax returns submitted on time according to regulations and a low of 1 respondent or 3% which expressed doubt or not in favor of the statement. Then in the second indicator "Understanding Aspects of Income or Income Taxpayer" has the highest value at 22 respondents or 65% who agree that the profitability of the company is one of the factors that affect the company's compliance and comply with tax regulations for profitability will press the company to income tax report, and the lowest as much as 2 or 6% of respondents who expressed doubt or not in favor of this claim. Then the indicators third "Understanding Sanctions Applicable Against the taxpayer" has the highest value that is equal to 21 respondents or 66% who agree that criminal sanctions (criminal fines, confinement / imprisonment) as a means of last sentence used the tax authorities that the norms of taxation obeyed.

5. Conclusion

Based on the discussion of research that has been described previously. After a test data using simple regression analysis can be explained that when the understanding of tax accounting increased by 1%, the taxpayer compliance in the field of industrial enterprises increased by 0.921%. From the results of calculations by t-test, can also be obtained that the understanding of tax accounting and tax compliance business entities in the field of industry are positive and significant impact on the confidence level ($\alpha = 0.05$) to get a significant level of 0.000. Understanding of tax accounting has contributed greatly to the taxpayer compliance in meeting tax obligations. This means that the continuity of work between taxpayers with tax officials. During taxpayers understand the tax accounting, the taxpayer will be obedient to calculate, pay, and report on their income tax openly and honestly.

Suggestion: As for suggestions that can give the writer associated with this study are as follows: For the DGT (government). To further enhance the socialization in spreading the tax rules newest covering procedures for calculation, reporting payable tax, the applicable tax rate, the sanctions or penalties that apply, and provide a great service to the taxpayer which raised awareness to comply with the obligations taxation. For taxpayers. Understanding correctly and in a timely manner so that development in this country regarding the accounting and tax provisions that must be known by the taxpayer because then there will be no negligence / difficulty in carrying out tax payments. For further research. It is hoped that further research further investigate the other factors that have an impact on taxpayer compliance.

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