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ACADEMIC
RESEARCH

PART B
SOCIAL
SCIENCES AND
HUMANITIES

 PROGRES
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The nation's future success lies with science and education!

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MODERATING REGIONAL TAX REGULATION ON SERVICE QUALITY TO TAXPAYERS COMPLIANCE USING PARTIAL LEAST SQUARE

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ABSTRACT

Purpose of this study was to determine the moderating influence of Regional Tax Regulations on the service quality on tax compliance business areas Restaurant in Mataram with Partial Least Square (PLS) approach. The results showed the model tax compliance business areas Restaurant is a model fit and high accuracy based on the value of R^2 , Q^2 . Regional Tax Regulation which moderate the quality of taxpayer services have influence which is strengthening against the Taxpayer Compliance. This proved empirically by the local tax rules if balanced good service quality will strengthen tax compliance, so as to provide a stimulant to improving the financial performance Mataram City.

Key words: Regional Tax Regulations, Taxpayer Compliance, Moderating, Partial Least Square

1. INTRODUCTION

Taxes as a source of revenue for the state has an important role from time to time. This is related to the function of the tax itself is the function budgetair and regulerend function. Budgetair function, taxes are a source of government revenue is used to finance regular government spending. Regulereend function, the tax is used as a tool to organize or carry out government policy in the areas of social, economic, political, cultural and defense [1]. Taxpayer compliance can be identified from taxpayer compliance in registering, adherence to deposit return Tax, compliance in the calculation and payment of taxes owed, and compliance in the payment of arrears. Compliance issues become important because of non-compliance will simultaneously lead to an effort to avoid the tax, such as tax evasion and tax avoidance, which results in reduced deposit tax funds to the state treasury.

Factors that influence the success of taxation is the tax law, and the taxpayer [2]. Taxpayers are factors inherent in taxpayer. Increased tax compliance can't be separated from factors Act and tax laws and individual factor, namely the attitude of the public taxpayer. Both of these factors will affect the compliance community to meet its obligations in the field of taxation. Tax obligations is highly dependent on the existence of a connecting factor between taxing jurisdictions on the one hand and the taxpayer or taxable event on the other hand [3].

The study of factors that influence the behavior of tax compliance, one of which is through the central factor of an individual's behavior is that behavior is influenced by individual intentions against certain behavior such [4]. While the intention to behave is influenced the attitude variable, subjective norms and perceived behavioral control. Bobek & Hatfield [5] and Mustikasari [6] by adding the variable of moral obligation, as variables that affect intentions and intentions affect all three variables forming the other. This theory is based on the postulate the theory that behavior is a function of the information or confidence / trust that stand out about the behavior. Therefore, an increase in tax compliance will improve the success of tax revenue [7-11].

Taxation is not an easy job in addition to the active role of taxation officials, also demanded taxpayer awareness of itself. Other efforts are no less important is to increase taxpayer satisfaction through improved quality of service to the taxpayer. Improving the quality and quantity of services will have an impact on increasing the satisfaction of the taxpayer that is expected to have an impact on taxpayer compliance in pay or settle taxation liabilities [12]. Excellent service by tax officials is the expectations of the taxpayers, it is certainly becoming one of the motivations of taxpayers to settle their tax obligations. Quality of services provided by tax officers are expected to have an impact on the financial performance in terms of revenues or increase in government expenditure (budget) Mataram City [9-13].

Another problem is the legislation in this regard Mataram Regional Regulation have not been effectively implemented, sanctions and fines are still weak especially with respect to the tax which would be expected to give satisfaction to the taxpayer if it is implemented effectively and efficiently. Problems are also very important is the legislation in this regard Mataram Regional Regulation, in particular with regard to the tax certainly expected to give a stimulant to improving the financial performance Mataram City.

In this study examined the indicators and variables that affect the quality of taxpayer services, regulation of local taxes, the level of satisfaction of the taxpayer, the attitude of the taxpayer and tax compliance theoretically, which is then compiled into a theoretical model which will be evidenced by the data field becomes based model data. The study was conducted in the field of business respondents Restaurant PLS approaches. PLS do not assume any particular distribution for parameter estimation, the parametric techniques to test the significance of the parameters is not required. The amount of structural path coefficient stability of these estimates was evaluated using t-test statistics obtained from bootstrapping procedure [14,15].

2. METHODOLOGY

The data in this study using primary data [14], namely through a survey of respondents in the business Restaurant in Mataram City, then performed the analysis by modeling SEM PLS [9-11]. Moderating SEM is done by using Partial Least Square (PLS) with steps as follows:

- Interaction latent variable i.e. getting the multiplication of indicator variables moderating (regional tax regulations) with variable moderating (service quality) [14,16]
 - Outer Model, covering the validity test seen from the loading factor, and reliability test seen from the composite reliability. Indicator is valid if it has a value of loading factor > 0.5, and is said to be reliable if the reliability of composite values > 0.6 [7, 8]
 - Inner Model, this test can be seen the results of that test weight inner value research hypothesis through bootstrap sample t test and goodness of fit models. Models can be declared to have the goodness of fit if it has a value of R-Square > 0 and high accuracy if the value $Q^2 = 1 - (1 - R_1^2)(1 - R_2^2)(1 - R_3^2) > 0.35$ [17]
- Conceptual study are presented as follows

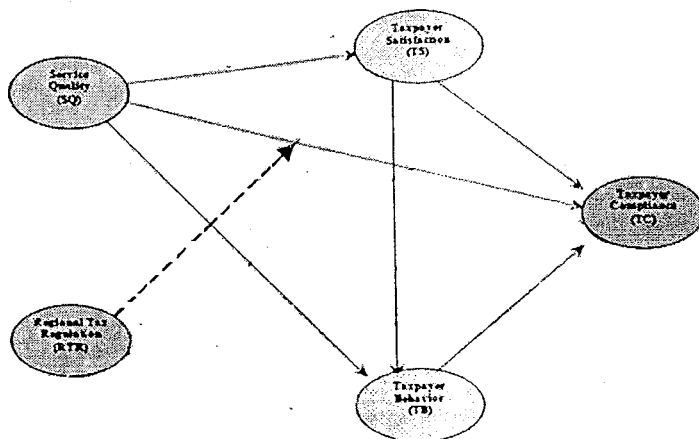


Fig. 1. Conceptual Model Taxpayer Compliance Restaurant Business Sector

2. RESULTS AND DISCUSSION

Measurement models consist of validity and reliability test. Detailed results are presented in the following table.

Table 1. Test Validity and Reliability Indicators On Latent Variables

Variables	Indicators [9-11]	Validity		Composite Reliability (C-R)
		Loading Factor	T-Statistics	
Service quality(SQ)	Physical evidence (Tangible) (X1.1)	0.863	16.735	0.942
	Reliability (X1.2)	0.939	23.977	
	Responsiveness (X1.3)	0.922	23.104	
	Assurance (X1.4)	0.954	25.597	
	Empathy (X1.5)	0.668	10.230	
Regional Tax Regulation (RTR)	Clarity local tax rules (X2.1)	0.814	37.725	0.877
	Tax incentives (X2.2)	0.916	148.615	
	Overlapping rules (X2.3)	0.783	36.153	
Service quality(SQ)* Regional Tax Regulation (RTR)	X2.1X1.1	0.845	64.492	0.978
	X2.1X1.2	0.883	81.611	
	X2.1X1.3	0.869	67.637	
	X2.1X1.4	0.875	67.798	
	X2.1X1.5	0.735	42.475	
	X2.2X1.1	0.897	150.337	
	X2.2X1.2	0.934	289.263	
	X2.2X1.3	0.946	293.252	
	X2.2X1.4	0.940	239.760	
	X2.2X1.5	0.802	63.390	
	X2.3X1.1	0.838	63.464	
	X2.3X1.2	0.862	69.616	
	X2.3X1.3	0.851	63.833	
	X2.3X1.4	0.899	83.519	
	X2.3X1.5	0.797	62.685	
Taxpayer satisfaction(TS)	Perception (Y1.1)	0.962	237.012	0.980
	Performance (Y1.2)	0.973	263.527	
	Expectation (Y1.3)	0.977	326.325	
Taxpayer behavior(TB)	Sanctions and fines (Y2.1)	0.730	12.054	0.796
	Tax evasion (Y2.2)	0.688	10.587	
	Refrain (Y2.3)	0.833	15.439	
Taxpayer Compliance (TC)	Calculation of tax rates (Z1.1)	0.885	79.678	0.914
	Timely payments (Z1.2)	0.887	70.596	
	Tax Reporting (Z1.3)	0.877	97.554	

Table 1 shows the value of loading factor and T -statistics each latent variable an indicator on the services quality (SQ), Regional Tax Regulation (RTR), taxpayer satisfaction (TS), Taxpayer Behavior (TB), and Taxpayers Compliance (TC). Loading value and T - statistics of all the indicators in each latent variable is greater than 0.5 and larger than the T - table = 1.96, then all indicators as valid and significant in shaping the latent variable. As for the reliability of Table 1 also shows that the all latent variable gives the value of Composite Reliability (C-R) above its cut-off value of 0.7, it can be said of reliable.

Structural Model (Inner Weight) partial least square with the bootstrap to test hypotheses of the study through the t test, and bootstrap stop if the original estimate and bootstrap estimate has a value approaching. Results of original estimates and estimates bootstrap, B = 500 is presented in the following figure.

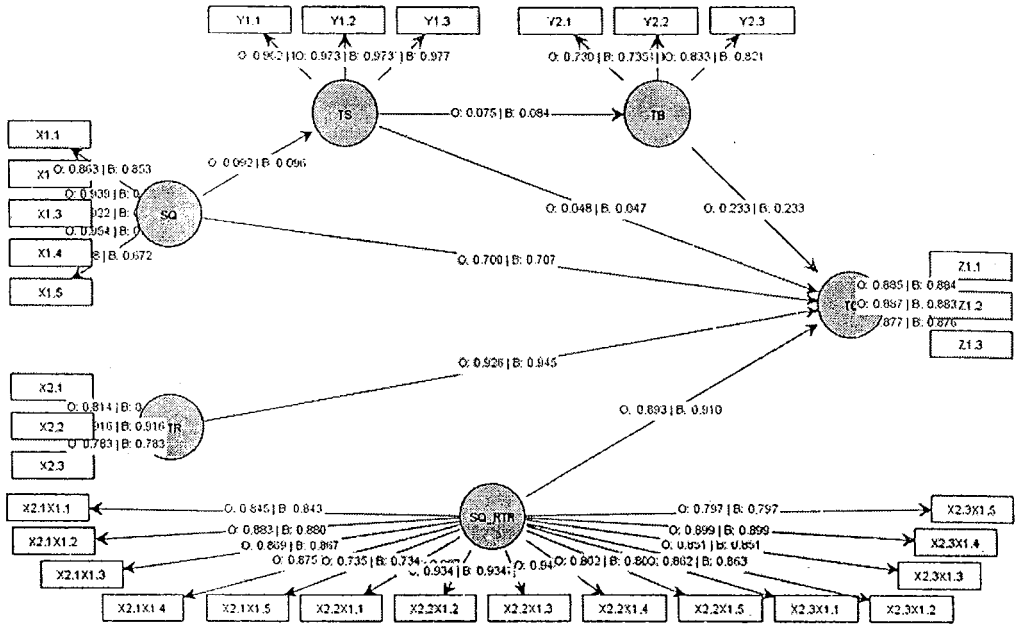


Fig. 2. Relationship Service Quality, Regional Tax Regulation, Taxpayer Satisfaction, Taxpayer Behavior, and Taxpayer Compliance Restaurant Business Sector

The test results can be seen from the complete model R -square value that describes the goodness -of -fit of the model. R -square value recommended is greater than zero. R -square values are presented in Table 2 below:

Table 2. Goodness of Fit of R - Square Restaurant Business Sector

Exogenous variables → Endogenous variables	R-Square
Service quality(SQ) → Taxpayer satisfaction (TS)	0.209
Taxpayer satisfaction (TS) → Taxpayer behavior(TB)	0.206
Service quality(SQ), Regional Tax Regulation (RTR), Service quality(SQ)* Regional Tax Regulation (RTR), Taxpayer satisfaction (TS), Taxpayer behavior(TB) → Taxpayer Compliance (TC)	0.414

Table 2 can diinterpretasikan as follows:

- proportion of the variable services quality (SQ) in explaining the variation around the variable Taxpayer Satisfaction (TS) of 0.209.
- proportion of variable taxpayer satisfaction (TKWP) in explaining the variation around taxpayer behavior variables (TB) of 0.206.
- proportion of the variable services quality (SQ), regional tax regulation (RTR), interaction services quality (SQ) with regional tax regulation (RTR), taxpayer satisfaction (TS) and taxpayer behavior (TB) variables in explaining the variation around the Taxpayer Compliance (TC) of 0.414.

Results of all the R² value indicates that all the R² value is greater than zero, it means that this research model already meets the required Goodness of Fit. Value Q² = 1 - (1-0209)*(1-0206)*(1-0414) = 0.632, meaning that tax compliance models have a high accuracy.

Structural model (inner weight) partial least square with bootstrapping can show significant influence between exogenous and endogenous [14][15]. Of the appropriate model in Figure 2, can be interpreted each path coefficient. The coefficients of these pathways is hypothesized in this study, which can be presented in the following structural equation

$$\begin{aligned}
 TS &= 0.092 SQ & R^2 &= 0.209 \\
 TB &= 0.075 TS & R^2 &= 0.206 \\
 TC &= 0.700 SQ + 0.926 RTR + 0.893 SQ \cdot RTR + 0.048 TS + 0.233 TB & R^2 &= 0.414
 \end{aligned}$$

Results structural path coefficient (inner Weight) and more significance values shown in Table 3.

Table 3. Inner weight test on taxpayer compliance Restaurant business field with bootstrap samples (B = 500)

Exogenous Variables → Endogenous Variables	Coef Original	BOOTS TRAP SAMPLE (B=500)		
		Coefficient	T - Statistics	Information
Service quality(SQ) → Taxpayer satisfaction (TS)	0.092	0.096	5.456	Significant
Taxpayer satisfaction (TS) → Taxpayer behavior(TB)	0.075	0.084	2.639	Significant
Service quality(SQ) → Taxpayer Compliance (TC)	0.700	0.707	2.159	Significant
Regional Tax Regulation (RTR) → Taxpayer Compliance (TC)	0.926	0.945	3.281	Significant
Taxpayer satisfaction (TS) → Taxpayer Compliance (TC)	0.048	0.047	2.279	Significant
Service quality(SQ)* Regional Tax Regulation (RTR) → Taxpayer Compliance (TC)	0.893	0.910	2.135	Significant
Taxpayer behavior(TB) → Taxpayer Compliance (TC)	0.233	0.233	12.047	Significant

Based on Table 3, the interpretation of each path coefficients are as follows:

- Service quality (SQ) positive and significant impact on the level of taxpayer satisfaction (TS). This can be seen from the path coefficient is positive for 0.092 with the value of T-statistics for 5.456 greater than t table = 1.96 from the level of significance (α) determined by 0.05. Thus service quality (SQ) direct effect Taxpayer Satisfaction (TS) of 0.092, which means that every increase in service quality (SQ) it will raise the level of taxpayer satisfaction (TS) of 0.092.
- Taxpayer satisfaction (TS) positive and significant impact on the attitude of Taxpayers (TB). This can be seen from the path coefficient is positive for 0.075 with a value of T statistics for 2.639 were greater than t table = 1.96 of significance level (α) which was set at 0.05. Thus taxpayer satisfaction (TS) direct effect Taxpayer behavior (TB) of 0.075, which means that every increase in taxpayer satisfaction (TS) will raise Taxpayer behavior (TB) of 0.075.
- Service quality (SQ) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.700 with a value of T statistics for 2.159 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus service quality (SQ) direct effect Taxpayer Compliance (TC) of 0.700, which means that every increase in service quality (SQ) will raise the Taxpayer Compliance (TC) of 0.700.
- Regional Tax Regulations (RTR) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.926 with a value of T statistics for 3.281 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus the Regional Tax Regulations (RTR) direct effect Taxpayer Compliance (TC) of 0.926, which means that every increase in Regional Tax Regulations (RTR) will raise the Taxpayer Compliance (TC) of 0.926.
- Satisfaction level of Tax Payer (TS) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path marked positive coefficient of 0.048 with a value of T statistics for 2.279 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer Satisfaction Level (TS) direct effect Taxpayer Compliance (TC) of 0.048, which means that every taxpayer rise Satisfaction (TS) will raise the Taxpayer Compliance (TC) of 0.048.
- Regional Tax Regulation (RTR) moderates the services quality (SQ) and significant positive effect on the Taxpayer Compliance (TC). This can be seen from the path coefficient that is positive for 0.893 with a value of T-Statistic for 2,135 greater than t table = 1.96 of significance level (α) which was set at 0.05. Thus the Regional Tax Regulation (RTR) which reinforce the moderating variable in influencing the services quality (SQ) of the Taxpayer Compliance (TC) of 0.893
- Taxpayer behavior (TB) positive and significant impact on the Taxpayer Compliance (TC). This can be seen from the path coefficient is positive for 0.233 with a value of T statistics for 12.047 were greater than t table = 1.96 of significance level (α) which is set at 0.05. Thus Taxpayer behavior(TB) direct effect Taxpayer Compliance (TC) of 0.233, which means there is an increase each taxpayer behavior (TB) will raise the Taxpayer Compliance (TC) of 0.233.

3. CONCLUSION

The results showed the PLS SEM approach that taxpayer compliance structural model is the model fit and high accuracy based on the value of R^2 and Q^2 . Indicator on the quality of taxpayer services, local tax regulations, the level of satisfaction of the taxpayer, the taxpayer attitudes as well as tax compliance is valid and reliable. The services quality (SQ) affect the taxpayer satisfaction (TS), taxpayer satisfaction (TS) affect the taxpayers behavior (TB) and the taxpayer compliance (TC), then taxpayers behavior (TB) affect the taxpayer Compliance (TC). Regional tax regulation (RTR) moderates the services quality (SQ) and significant positive effect on the taxpayer compliance (TC). This can be seen from the path coefficient that is positive for 0.893 with a value of 2.135 T-Statistics greater than t table = 1.96 of significance level which was set at 0.05. The regional tax regulation (RTR) which reinforce of the moderating services quality (SQ) variable in influencing the taxpayer Compliance (TC) of 0.893. This proves empirically in Mataram city with the local tax regulations if balanced good service quality will strengthen tax compliance, so as to provide a stimulant to improving the financial performance.

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