Determinant Tax Compliance by Tax Fiscus Perception

Purwati Harjayani[1],Indriyana Puspitosari[2]

[12]*Sharia Accounting Departement, Islamic Economic and Bussiness Faculty, IAIN Surakarta, Indonesia*

Abstract	Tax has an important role in the country, namely as one of the largest sources of revenue. The existence of obstacles in tax revenue makes the government or in this case the Directorate General of Tax implement several new policies aimed at increasing tax compliance. However, the target of tax revenue is still not realized in accordance with the planning that has been done.Thus the study aims to determine the effect of the Automatic Exchange of Information system, the modern tax administration system, and the tax audits of tax compliance. The object examined in this study is Tax Office in the area of Soloraya. This type of research is quantitative research. The population in this study is a tax employee who is in the position of account representative (AR) and functional examiner in the Tax Office in the Soloraya. The sample of this study was selected using a simple random sampling technique and obtained 75 respondents. This study uses primary data obtained from questionnaires that have been filled by respondents. The results of the study indicate that the Automatic Exchange of Information System and tax audit have an effect on tax compliance, while the modern tax administration system has no effect on tax compliance .
Keywords	Automatic Exchange of Information Systems, Modern Tax Administration Systems, Tax Audits, Tax Compliance.

INTRODUCTION

Law No. 28 of 2007 article 1 paragraph 1 regarding Taxes explains that taxes are mandatory shares to the state owed by individuals or entities that are forced based on statutory regulations and do not get direct returns that are used for the needs of the state in the prosperity of the people. Tax has an important role for a country. One of them is a source of income for the country that can help the development of the country.

As a source of state revenue, taxes are a major concern and efforts made to maximize their implementation. Tax revenue is the main focus for the Directorate General of Taxes and the government. The Directorate General of Taxes seeks to optimize tax revenue and in its implementation still encounters various obstacles, both internal and external (Rahayu & Lingga, 2009).

Through Law No. 11 of 2016 regarding Tax Amnesty or the Tax Amnesty Act 28 June 2016 , the government enacted Tax Amnesty or tax amnesty from July 2016 to 2017 as an effort to increase tax revenue . In the website's finance ministry tax amnesty aimed at first Enhancing economic growth through the repatriation of assets, which is characterized by an increase in domestic liquidity, improved exchange rate, a decrease in interest rate, and an increase in investment, and second scaling up of data bases of taxation more valid, comprehensive and integrated and third, increase tax revenue.

Quoted from www.kemenkeu.go.id, from the ransom target of Rp 165 trillion, which reached Rp 114.54 trillion. For the target of 2 million tax amnesty participants, only 973,426 taxpayers submit. Domestic and foreign declaration targets that are able to exceed the specified target, namely Rp 4,737.56 trillion. Data from the World Bank shows that illegal funds for Indonesian citizens outside reach Rp 4,000 trillion and this shows that Tax Amnesty has not been able to bring the funds home.

Tax amnesty itself is government's efforts to increase tax compliance. Tax Compliance is a condition that taxpayers can fulfill all their tax obligations. This is known from the increasing amount of tax revenue in this country. The higher tax revenue, it can be inter-

preted that tax compliance is also increasing. The need for tax compliance is now increasing rapidly with the country's debt crisis in the global economic environment. This means that all revenue authorities (or governments) throughout the world must strive to achieve the best possible tax compliance results, namely to maximize the overall level of compliance with tax laws (Nkundabanyanga et al., 2017).

After the tax amnesty ended, a new policy emerged as a follow-up to the government, the Automatic Exchange of Information (AEoI). Automatic Exchange of information (AEoI) is a system of exchange of taxpayer account information between countries. (Andiani, 2017). The existence of this AEoI is expected to increase taxpayer compliance, because this AEoI policy requires automatic exchange of information between countries.

In addition to the AEoI, the government's efforts to increase tax compliance are by implementing a modern tax administration system. The existence of a modern tax administration system makes it easier for taxpayers in terms of reporting and paying taxes. In addition, with the modern tax administration system, taxpayers do not require a long time to report their taxes. With a modern tax administration system it is more efficient and time effective, as well as saving paper. P enelitian Aryati and Putritanti (2016), and Ariesta and Latifah (2017), shows that the modern tax administration system has an influence on tax compliance. The results of this study differ from Rahayu's (2009) study which states that the modern tax administration system has no significant effect on taxpayer compliance.

Another effort to improve tax compliance in order to achieve the tax revenue target that can be done is to conduct tax audits. In PMK-17 / PMK.03 / 2013, inspection is an activity to collect and process data, information, and evidence carried out objectively and professionally in accordance with the provisions of the audit which aims to test compliance with the fulfillment of tax obligations and for other purposes in implementing the provisions of the laws and regulations. existing laws. The results of Setia's research (2015) show that the frequency of tax audits has a negative influence on corporate taxpayer compliance. The research of Cahyonowati, Ratmono, and Faisal (2012), shows the results that the tax audit does not have a significant effect on tax compliance. Whereas in Prayatni and Jati's

(2016) research, tax audits have a positive effect on tax compliance.

In this research, compliance in taxation will be seen from the perspective of tax authorities. The study was conducted at KPP Pratama in Solo Raya which included KPP Pratama Boyolali, KPP Pratama Klaten, KPP Pratama Sukoharjo, KPP Pratama Karanganyar, and KPP Pratama Surakarta. The phenomenon of tax revenue on STO in Solo Raya same a case with national tax revenue. Namely the realization of tax revenue does not meet planned targets.

Tax Compliance

Tax compliance is defined as a condition where taxpayers can fulfill all their tax obligations and carry out their tax rights. (Faithful, 2015: 18). From the fiscal point of view, tax compliance can be defined as a condition where tax revenue increases and decreasing deviation. A taxpayer is said to be compliant with taxes if they have fulfilled their obligations to report taxes without having to be covered and pay according to the amount of tax calculations performed.

Based on the Decree of the Minister of Finance No. 544 / KMK.04 / 2000, tax compliance is identified from the timely submission of tax returns for all types of taxes in the last 2 years, does not have tax arrears for all types of taxes, except obtaining permission to repay or delay tax payments, has never been sentenced for committing a criminal offense in the field of taxation within the last 10 years, in the last 2 years carrying out accounting and in the case of taxpayers having been examined, correction at the last examination for each type of tax owed at most 5 %, taxpayers whose financial statements for the last 2 years have been audited by a public accountant with an unqualified opinion, or an opinion with an exception as long as it does not affect fiscal profit and loss.

Automatic Exchange of Information (AEoI) System

Automatic Exchange of Information or information exchange is an international collaboration in which the cooperation is related to the information disclosure system regarding taxpayer accounts from one country to another country (Andiani, 2017). In another meaning, Automatic Exchange of Information is international cooperation in the field of automatic exchange of financial information as an effort to overcome the world financial crisis based on international agreements and

every country involved must meet the requirements including having rules or regulations governing, conformity of reporting formats tax, and has a strong database (Media Keuangan, 2017). This policy involves the Director General of Taxes and designated financial institutions.

AEoI is a policy to spy on taxpayers who have assets abroad and are not disclosed in their tax reporting. So this policy does not involve taxpayers directly. The Director General of Tax will later work closely with the banks to be able to peek at the taxpayer accounts that are staked out. Of course this is legal because the government already has regulations governing it, namely Perppu No. 1 of 2017 concerning Access to Information Openness. Besides being legal, this regulation can guarantee the financial data that is exchanged. To be more secure, the implementation must be adapted to international protocols.

For countries that have implemented AEoI, they will get taxation authority channels for financial information and reporting standards and data exchange transmission systems. This policy has been followed by 100 countries. Underlying this policy include the low level of tax compliance for cross-border transactions and the limited tax authority to oversee taxpayer compliance (Media Keuangan, 2017).

With the implementation of this policy, it is expected to be able to bring home taxpayer funds abroad. Another hope is to prevent non-compliance of taxpayers in the future. The AEoI policy is expected to have a deterrent effect on tax evaders. The data exchanged includes the identity of the account holder, account number, identity of the financial institution, account balance, and income derived from the account (interest). Indicators to measure this variable are the rules that set, the suitability of the tax reporting system, and the suitability of a strong and standardized information technology database. (Media Keuangan, 2017).

Modern tax administration system

Modern tax administration system is closely related to tax reform. Tax administration reform is the improvement or improvement of administrative performance, both individually, in groups, and institutions so that it is more efficient, economical, and faster (Devano & Rahayu, 2006) .

Modern tax administration system is defined as a renewal of the tax administration system by utilizing information technology systems namely software, hardware and human resources aimed at increasing the effectiveness of supervision (Devano & Rahayu, 2006). In another sense, the modern tax administration system is an update of the tax administration system from manual to technology based or in this case computer based.

Tax administration reform programs and activities are realized in the implementation of a modern tax administration system that has a special characteristic, namely service improvement for each taxpayer through the establishment of an Account Representative and complaint center to accommodate taxpayer objections, as well as embracing technological advances through the development of Tax Information Systems (SIP) become an Integrated Tax Administration System (SAPT) that is controlled by a case management system in a workflow system and various e-system based services such as e- SPT, e-Filling, e-Payment, Taxpayer's Account, e-Registration, and e-Counceling and are expected control mechanisms become effective (Rahayu & Lingga, 2009).

According to Saruan (2015), along with the development of IT, the taxation system in Indonesia has also evolved from an Official Assessment system to now a Self Assessment System. This system gives full trust to taxpayers in fulfilling their tax obligations while the tax authorities conduct full supervision through inspection procedures. In other words, the modern tax administration system is a form of administrative system in terms of tax payment and reporting using computer technology. The indicators used include the administration system, the effectiveness of supervision and professional human resources. (Devano & Rahayu, 2006)

Tax audits

Examination according to PMK-17 / PMK.03 / 2013 is an activity to collect and process data, information, and evidence conducted objectively and professionally in accordance with the provisions of the examination which aims to test compliance with the fulfillment of tax obligations and for other purposes in implementing the provisions of the laws and regulations. existing invitation.

Tax audits are divided into two types, namely field and office audits. Field inspection is a tax audit carried out at the residence or position of the taxpayer, place of business or taxpayer work, and other places deemed necessary by the tax inspector. While the

office inspection is a tax audit conducted at the Directorate General of Taxes office. In the tax audit the process is quite long, especially in the verification process. In connection with a tax audit, there is a tax examiner or so-called tax examiner.

Tax audits are carried out as a tool to improve taxpayer compliance, besides that tax audits perform three functions, namely as an educational tool, a tool for detecting tax violations and a tool for the prevention of other taxpayers who intend to violate (Fitriana, 2017).

The examination is carried out to make taxpayers found to have deviated from fulfilling tax obligations in order to be more compliant in carrying out their tax obligations (Prayatni & Jati, 2016). Taxpayers who have been examined and proven to have cheated in their tax payments are obliged to immediately correct or submit their tax returns correctly, completely and on time and are quite cooperative (Fitriana, 2017).

Based on PMK-17 / PMK.03 / 2013, the tax audit aims to test compliance with the fulfillment of tax obligations and / or for other purposes in the context of implementing the provisions of tax legislation. As a tool to test tax compliance, tax audits can be a lesson for taxpayers. Examination aimed at testing compliance will help detect violations committed by taxpayers. With the examination, the taxpayers will become more compliant (Prayatni & Jati, 2016).

In addition to testing compliance, the examination also aims for other purposes. Based on PMK-17 / PMK.03 / 2013 Chapter IV Examination for other purposes Article 69 explained that the scope of the examination for other purposes in order to carry out the provisions of tax legislation may include the determination, matching, or collection of material related to the purpose of the examination. One of them is related to filing an objection for taxpayers. Indicators used to measure this variable are education tools, violation detection, and prevention of violations (Fitriana, 2017).

Automatic Exchange of Information (AEoI) and Tax Compliance System .

The new policy of information exchange system between countries is able to increase taxpayer compliance. This is because the tax authority will track taxpayers' accounts abroad automatically. Thus it can minimize tax avoidance. In Andiani's research, et al (2017) it was mentioned that AEoI system knowledge has a positive influence on tax compliance. From this description, the following hypotheses can be drawn:

H 1: System Automatic Exchange of Information (AEOI) positive effect on Tax Compliance.

Modern Tax Administration and Tax Compliance System

The modern tax administration system is closely related to tax reform, namely the renewal of tax both systems and regulations. The more modern the tax administration system, the increasing taxpayers who are willing to report and pay taxes. All that is caused by easy access and more effective and efficient. This is supported by research by Aryati and Putritanti (2016) and research by Ariesta and Latifah (2017) which states that the modern tax administration system has a positive effect on tax compliance. Based on this description, the hypothesis can be drawn:

H 2 : Modern Tax Administration System has a positive effect on tax compliance.

Tax Audit and Tax Compliance

The tax audit aims to test the compliance of taxpayers in meeting their tax obligations. Compliance itself is considered from the accuracy of reporting and data suitability. Thus, the more frequently examined, the more taxpayers will be indicated non-compliance with taxes. In Prayatni and Jati's (2016) research, it is explained that tax audits have a positive effect on tax compliance. From this description, the hypothesis can be drawn:

H 3 : Tax audit has a positive effect on tax compliance.

METHODS

this study using quantitative methods that are presented with numbers. Quantitative quantitative methods are used to test the effect of the AEoI system, Modern taxation system and tax audits on tax compliance.

Population, Samples, Sampling Techniques

The population used in this study are employees of Account Representative (AR) and Functional Examiner at KPP Pratama Soloraya. AR was chosen as the population because since the end of the tax amnesty, account representatives have received additional duties as tax auditors. The sampling technique of this study use probability sampling.

The number of samples used in this study was calculated using the formula (Ferdinand, 2006):

n = number of independent variables x 25

Information:

n = number of samples

In this study, the number of independent variables used was 3 consisting of AEoI system, modern tax administration system, and tax audit. Thus, the samples used in this study amounted to 75 samples obtained from:

$$3 \times 25 = 75$$

Variables and operational definitions of research variables

The research variables used in this study are:

Independent Variable

In this study the independent variables consisted of:

a. AEoI system (X1)

Automatic Exchange of Information is international cooperation in the field of automatic exchange of financial information in an effort to overcome the world financial crisis based on international agreements and every country involved must meet the requirements including having rules or regulations governing, conformity with the tax reporting format, and having strong database. (Financial Media, 2017) . The indicators used are:

- Regulations that stipulate,,
- Compliance of the tax reporting system, and
- Compliance with strong and standardized database information technology

b. Modern taxation system (X2)

Modern tax administration system is defined as a renewal of the tax administration system by utilizing information technology systems namely software, hardware and human resources aimed at increasing the effectiveness of supervision (Devano & Rahayu, 2006). Indicators of the modern taxation system are:

- Administration System
- Effectiveness of Supervision
- Professional Human Resources

c. Tax Audit (X3)

Audit is an activity of collecting and processing data, information, and evidence objectively and professionally in accordance with the provisions of the examination is intended to test the compliance fulfillment of tax obligations and for other purposes in implementing the provisions of the legislation that is (PMK-17 / PMK .03/2013) . The tax audit indicator in this study uses the Fitriana indicator (2017):

- educational tools,
- Detection of violations, and
- Prevention of violations

Dependent variable

The dependent variable in this study is Tax Compliance (Y) . Tax compliance is defined as a condition where taxpayers can fulfill all their tax obligations and carry out their tax rights. (Faithful, 2015: 18). The indicators used in this study refer to Setia's (2015) research, namely:

- Reporting compliance
- Payment Compliance
- Bookkeeping Compliance
- Compliance Audits

Data analysis technique of this research use multiple liniear Regression Analysis. Multiple linear regression analysis is usually used to find out how much influence more than one independent variable has on a dependent variable (Ghozali, 201 6). This method connects one dependent variable with many independent variables. In this study the dependent variable is tax compliance and the independent variable is the knowledge of the AEoi system, the modernization of the tax administration system, and the tax audit. The model of the relationship of tax compliance with the independent variables is arranged in the following function or equation:

$$Y = a + \beta 1 X 1 + \beta 2 X 2 + \beta 3 X 3 + e$$

Information:

Y = tax compliance

a = constant

X 1 = AEoI system

X 2 = modern tax administration system

X 3 = tax audit

β 1 = coefficient of system variable AEoI

β 2 = coefficient of modern tax administration system variables

β 3 = coefficient of tax audit variables

e = standard error

Hypothesis Test

The statistical test t shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable (Ghozali, 2016). If the significance <0.05 then H1 is accepted, it means that there is a significant influence of the independent variables individually on the dependent variable.

RESULTS AND DISCUSSION

This research was conducted at 5 Tax Service Offices (KPP) in Solo Raya. Each Tax Service Office has a different number of employees, especially for the Account Representative and Functional Examiner. The

description of the respondents of this study contains gender, age, degree / stratum, educational background, and work position. The results of the respondent's description are presented in the following table :

Table 1. Demographic of Respondents

Information	total
Gender	
Man	43
Woman	32
Total	75
Age	
20-40 years old	35
40-60 years old	40
Total	75
Degree	
D3	9
S1	45
S2	20
S3	0
Others	1
Total	75
Educational background	
Accounting	26
Management	30
Others	19
Total	75
Work Position	
Account Representative (AR)	67
Functional Examiner	8
Total	75

Source: Questionnaire Data, 2019

Based on the table above, it is known that the total respondents in this study were 75 respondents with a male gender of 43 respondents, and the remaining 32 were women. Based on age, respondents who were obtained with an age range of 20 to 40 years were 35 respondents, and the rest were in the range of 40 to 60 years, as many as 40 people.

From the table 1 it is known that based on the degree or stratum, most respondents have a S1 degree of 45 respondents, then followed by S2 of 20 respondents and then D3 of 9 people. Whereas for others there is 1 respondent and for S3 there is none. Educational background of the most respondents is management, as many as 30 people. Then accounting for 26 respondents and another 19 respondents.

Based on the table above, it is known that most of the respondents who filled out the research questionnaire were Account Representative (AR) positions . As for the functional examiner position, there were only 8 respondents.

The result of research instrument test show that all variable are valid and reliable. Then the data questionnaire testing with classical asumption test before analyse with multiple liniar regression. The result shown in the following table:

The normality test in this test uses the OneSample Kolmogorov Smirnov test contained in the SPSS 22 program. The data is normally distributed if the residuals are normally distributed, which has a significance level above 5% (Ghozali, 2013).

Table 2 . Normality Test Results

Information	Value
Asymp.Sig. (2-tailed)	0.061

Source: Primary data processed, 2019

The above table shows that testing of the residual regression equation gives a significance value above 0.05 which is equal to 0.061. So it can be concluded that the data in this study were normally distributed.

A good regression model is that there is no correlation between independent variables. The occurrence of multicollinearity can be detected in several ways. But in this study will be seen from the value of *Variance Inflation Factor (VIF)* and *Tolerance* value . A variable is said to occur multicollinearity if the VIF value is more than 10 or the *Tolerance* value is less than 0.10.

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
AEoI system	0.822	1,216	No Multicollinearity
Modern Tax Administration System	0.598	1,672	No Multicollinearity
Tax audits	0.633	1,579	No Multicollinearity

Source: Primary data processed, 2019

The Heteroscedasticity test in this study uses *the Glejser Test* . If the significance level of the AEoI system variable, the modern tax administration system, and the tax audit are less than 0.05, then it can be said to contain heteroscedasticity. The following heteroscedasticity test results are shown in the table below:

Table 4. Heteroscedasticity Test Results

Variable	Sig	Conclusion
AEoI system	.173	No Heteroscedasticity
Modern Tax Administration System	0.462	No Heteroscedasticity
Tax audits	0.095	No Heteroscedasticity

Source: Primary data processed, 2019

The goodness of fit model to see that the model is fit. We use coefficient of determination R2 and F statistic to see the goodness of fit.

Table 5. Model Assessment Test Results

R	R Square	Adjusted R Square
0.591	.349	.321

Source: Primary data processed, 2019

The results of the coefficient of determination between the variables AEoI System, Modern Tax Administration System, and Tax Examination with an Adjust R Square value of 0.321. So it can be concluded that the

AEoI system, modern tax administration system, and tax audit can be explained 32.1%. While the rest is explained by other variables outside the research model of 67.9%.

The F test is a joint test of the independent variables conducted to see the overall independent variable on the dependent variable. By using a significance of 5%, the results of the F test can be seen in table 6 that the significance is 0,000 and below 0.05. In addition, it can also be seen from the calculated F value compared to F table . The calculated F value of 12.668 is greater than the F table of 2.74. So it can be said that the model used is correct.

Table 6. Statistical Test Results F

F Change	Sig. F Change
12,688	0,000

Source: Primary data processed, 2019

This regression test aims to find out how much influence the AEoI system (X1), the modern tax administration system (X2), and the tax audit (X3) on tax compliance (Y). By obtaining the SPSS program, the following results are obtained:

Table 7. Multiple Linear Regression Test Results

Variable	T	Significance
AEoI system	2,050	0.044
Tax Administration System	1,137	.259
Tax audits	3,112	0.003

Source: Primary data processed, 2019

From the table above, it can be seen that the multiple linear regression model in this study is as follows:
KP = 7,343 + 0,099 SAEOI + 0,111 SAPM + 0,177 PP + e

Based on the multiple linear regression equation above it is known that the regression coefficient values of the AEoI system, the modern tax administration system, and tax audits are as follows:
1. Constants (α)
   The constant value is 7.343 which means that if the three independent variables are considered constant, the average value of tax compliance is 7.343.
2. System *Automatic Exchange of Information* (SAEoI)
   The SAEoI coefficient value is 0.099, which means that every time there is an increase or increase in the value of the

AEoI system by 1, it will increase the value of tax compliance by 0.099.

3. Modern Tax Administration System (SAPM)

SAPM coefficient value of 0.111, which means that every time there is an increase in the value of the modern tax administration system by 1, it will increase the value of tax compliance by 0.111.

4. Tax audits

PP coefficient value of 0.177 which means that every time there is an increase in the value of tax audits of 1, it will increase the value of tax compliance by 0.177.

Effects of the AEoI System on Tax Compliance

Based on the results of the t test or hypothesis test it is known that the calculated t value on the AEoI system variable (X1) is 2.050, while the t table is 1.996 obtained from the t table with a df table 71. From this value it is known that the calculated t value (2,050)> t table (1.996) with a significance value of 0,044 where the value is less than 0.05 (0.044 <0.05), which means that H 0 is rejected and H a accepted so that it can be explained that the system AEOI positive effect on tax compliance.

These results indicate that the implementation of the AEoI system can improve tax compliance. The implementation of the AEoI system will make it easier for tax authorities or tax officials to track or find out taxpayers who avoid tax evasion or other fraud. Thus the tax officer can take action against taxpayers who commit such fraud, so that taxpayers will feel deterrent and afraid to commit fraud or avoidance of taxes.

The result is increased tax compliance and accompanied by increased tax revenue as well. The results are consistent with H 1 ie systems AEOI positive effect on tax compliance and also support the research of Andiani, Yuniarta, and Yasa (2017) which describes the knowledge system AEOI positive effect on tax compliance.

The Effect of Modern Tax Administration Systems on Tax Compliance

Based on t test or tests of hypotheses known modern tax administration system has the value t arithmetic amounted to 1.137. When compared with t table then 1.137 <1.996 with 0.259 significance value> 0.05, which means that H 0 is accepted and H a

rejected. So it can be explained that the modern tax administration system has no effect on tax compliance.

These results indicate that whether or not a modern tax administration system is applied can improve tax compliance. For tax officials whether or not the modern tax administration system has an effect that results in lowering the level of taxpayer compliance. This is because despite using a manual tax administration system such as filling out tax returns manually, taxpayers will still report and pay their taxes.

The implementation of a modern tax administration system can be said to be still new after the tax reform in 2016. Tax reform is a change in the overall taxation system, including reforming tax administration, improving regulations, and increasing the sales base.

Even though the implementation of the modern tax administration system will be more effective and efficient, in actual circumstances many tax officials have to serve and guide taxpayers in filling out tax returns and reporting. With the implementation of the modern tax administration system it is quite easy for taxpayers to report their tax returns. However, not all taxpayers are able to do it themselves. Most of them chose to go to the nearest Tax Service Office and ask tax officials to help them fill out and report tax returns with this modern tax administration system.

The results of this study are not consistent with H 2 is a modern tax administration system positively affects tax compliance. However, these results support Rahayu's (2009) study which states that the modern tax administration system has no significant effect on tax compliance.

Effects of Tax Examinations on Tax Compliance

In the tax audit variable, the calculated t value is 3.112 while the t table value is 1.996. When compared to 3.112 (t arithmetic)> 1.996 (t table) with a significance value of 0.003 <0.05, it means H 0 is rejected and H a accepted so that it can be explained that the tax audit has a positive influence on tax compliance.

The results of this test indicate that tax compliance will increase when tax audits are carried out until taxpayers who commit fraud. The tax audit aims to test tax compliance. The tax officer or in this case the functional examiner will carry out a tax audit of the tax-

payer. The more frequent tax auditors carry out tax audits, the level of tax compliance will also increase due to a sense of deterrent taxpayers who commit fraud. Tax audits relate to tax assessments whereby the taxpayer will pay as much as the tax examiner's findings as outlined in the tax assessment.

The more tax auditors make tax detection mistakes, the more tax evasion will be. A tax examiner must master technical tax audits in order to reduce detection errors. Thus, when conducting a tax audit, the tax examiner truly controls and can convince the audited taxpayer.

The test results are in line with H 3 which states that the positive effect on tax audits tax compliance. In addition, these results also support the research of Humala (2015) and Prayatni and Jati (2016) which states that tax audits have a positive effect on tax compliance.

CONCLUSION

Taxes are the main source of state revenue. The amount of state revenue derived from taxes indicates the compliance of taxpayers in fulfilling their tax obligations. Fiscus tax as a taxation apparatus considers that tax compliance is seen from the amount of tax revenue and the suitability of tax data provided by taxpayers with their reality.

This study proves that the Automatic Exchange of Information (AEoI) and tax audit systems affect tax compliance. While the modern tax administration system has no influence on tax compliance.

Limitations in this study are the results of the study only come from questionnaire data, so it is not exhaustive in its discussion. In addition, this variable only uses three independent variables, namely the AEoI system, the modern tax administration system and the tax audit whereas when seen from the coefficient of determination test, the three variables are only able to explain 32.1%, which means 67.9% is explained by other variables outside the research variable.

Research related to the AEoI system, modern tax administration system, and tax audits of tax compliance still has some shortcomings. So for future research there needs to be some suggestions for improving future research, considering that research on tax compliance seen from the perspective of the tax authorities is still not much. In the future, interviews can also be added to data collection techniques other than questionnaires. So we can get a picture of compliance with tax-

payers from the perspective of the tax authorities more concretely.It should illustrate brief and clear results of study, contributions to new theories, and new ideas for future researches. Here, the theoretical and practical implications should be written in paragraphs

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