The Influence of Tax Accounting Understanding of the Application of E-Filing and Tax Socialization on Taxpayer Compliance
(Survey at the North Bekasi Primary Tax Office)

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Abstract - This research was conducted to determine the comparison of understanding tax accounting, application of e-filing, and tax socialization from the taxpayer's point of view, as well as to determine the relationship between understanding tax accounting variables, application of e-filing, and tax socialization on taxpayer compliance variables. This research was conducted in Bekasi City. The number of samples in this study were 100 respondents with the sampling method using random sampling method. The data was collected through a questionnaire. The analysis used in this study uses IBM SPSS version 24.0.

*Keywords**: *Understanding the Tax Accounting, implementation of e-filing , socialization Taxation, Taxpayer Compliance*

I. INTRODUCTION

Taxes are public contributions that are used for state development and for improving the welfare of the community through the improvement and addition of public services, such as the construction of roads, bridges, road facilities and other public facilities . Taxpayer compliance is an important factor in realizing tax revenue targets. The higher the taxpayer compliance, the more tax revenue will increase, and vice versa. The level of taxpayers in complying with their tax obligations is influenced by several factors, including the awareness of taxpayers and the perception of taxpayers about tax sanctions .

At least there are several factors that underlie this. The reason people complain about the complexity of completing an annual income tax return (SPT) is actually relatively easy compared to other countries. In fact, even though the taxpayers are not filled in, there are columns that are not filled in. In addition, factors from the tax law umbrella, as well as the authority of tax authorities or tax officers which are still being questioned by taxpayers, are another reason people are reluctant to pay taxes (www.viva.co.id). . Based on the phenomenon that occurs, the formal obligations of Indonesian taxpayers are still low.

According to the Director General of Taxes (Director General of Taxes) Fuad Rachmany said that tax revenue in Indonesia has not been optimal due to 3 obstacles. The three obstacles are firstly, the level of compliance of corporate and personal taxpayers in paying taxes is still very low, secondly, tax revenue is still dominated by the formal and large sectors, the third is institutional

capacity is still limited and there are still many mistakes made by taxpayers, for example errors in calculating the amount of income tax. payable, late in making tax payments and reporting SPT. This error was caused by the financial accounting information that was attached to the SPT did not provide reliable information, while the delay in SPT payment and reporting was related to the delay in preparing the financial statements which became the basis for determining the late payable income tax and not submitting the SPT also had a negative impact (www.pajak.go .id).

In line with technological advances, the Directorate General of Taxes in increasing tax revenue by taxpayers is aggressively conducting reforms in the taxation system. This renewal in the tax system is marked by the application of the latest information technology in taxation services. One of the reforms is the submission of SPT which is now not only manual, but can be submitted electronically which is known as e-filing. This application allows the submission of SPT and submission of application for the Annual Tax Return extension electronically. E-Filing or Electronic Filing System, which is a tax filing reporting system with an electronic tax return (SPT) which is carried out through a real time online system so that it will help 24 hours a day a week . With the hope that taxpayers can report their obligations effectively and efficiently. This system relies heavily on the awareness of taxpayers in fulfilling their obligations, but there are still many taxpayers who are not aware and do not comply to report and pay taxes.

According to Santi (2017) taxpayer compliance can be seen from how to fulfill all tax obligations. Compliance for re-submitting SPT, compliance in calculating and paying taxes and compliance in reporting and paying arrears. At the Bekasi City Tax Office at this time, filling out the personal annual SPT already uses e-filing which is certainly very easy, without having to queue on the spot. However, in reality, many taxpayers in Bekasi City have not paid taxes.

The formulation of the problem in this study is whether the understanding of tax accounting, the application of e-filing, the socialization of taxation has an effect on taxpayer compliance at the North Bekasi Primary Tax Office. The purpose of this study was to determine the effectiveness of the existence of tax accounting, the application of e-filing, the socialization of taxation in increasing taxpayer compliance at the North Bekasi Primary Tax Office.

II. CONTENTS OF THE PUBLICATION TEXT
Understanding of tax accounting

Accounting understanding is a person's ability to know and understand the accounting process. The accounting process includes recording financial transactions, grouping, summarizing, reporting and interpreting financial data (Mursyidi 2010) . According to accounting relating to the calculation of taxation and referring to tax laws and regulations and their implementing regulations, it is called tax accounting (Muljono, 2009). Based on the results of a literature review according to Waluyo (2017: 52) that there are 2 forms of financial reports, namely:

1. Commercial Financial Reports

   The objective of commercial accounting is to fairly present the circumstances of the financial position of the results of operations of the company as an entity. Information in the form of financial reports can be used as a basis for making economic decisions. Each accountability is identified as a report of any activities carried out within a certain period. The obligation to convey the accountability for tax payments payable in a certain period is set forth in the notification letter (SPT) for the tax period or tax year so that there is a Periodic SPT and an Annual SPT.

2. Fiscal Financial Statements

   Commercial accounting considers the existence of a basic concept of the entity so that it is clear which unit of activity is the objective of reporting. Tax provisions have criteria

regarding the measurement and recognition of the components contained in the financial statements. This measurement is not always in line with commercial accounting principles, because there are arguments from the motivation of fiscal financial statements to minimize erosion of potential taxation and provide encouragement to reallocate into investment forms.

Application of *e-Filing*

Based on the Regulation of the Directorate General of Taxes Number PER-1 / PJ / 2014 e-filing is a method of submitting SPT or notification of annual SPT extensions that is done online and in real time through the website of the Directorate General of Taxes (www.pajak.go.id) or service providers. application or Application Service Provider (ASP) by utilizing real time online internet communication lines. So that taxpayers no longer need to print all report forms and wait for receipts manually. According to Sakti (2015: 133) states that in addition to reporting taxes directly by submitting annual tax returns through direct submission to KPP or Drop Box, taxpayers can also submit annual tax returns through the internet. Based on the decision of the Director General of Taxes Number PER-1 / PJ / 2014 concerning Submission of Tax Returns electronically in article 1, the Director General of Taxes has decided that "Taxpayers can submit Tax Returns electronically through an application service provider appointed by Director General of Taxes. " Article 2 describes the requirements for an application service provider (ASP), namely:

1. In shape.
2. Has an application service provider business license (ASP).
3. Have a Taxpayer Identification Number that has been confirmed as a Taxable Entrepreneur. The application service provider company must confirm its Taxpayer Identification Number as a Taxable Entrepreneur.
4. Signed an agreement with the Directorate General of Taxes.

Indicators of E-Filing Application

1. Ease of operating the *e-filling* application .
2. Ease of reporting the Annual Tax Return using the *e-filling* application .
3. Accuracy and speed in reporting the Annual SPT using the *e-filling* application so that it is more effective.
4. Efficiency of costs, time and effort in reporting the Annual Tax Return using the *e-filling* application so that it is more economical and practical.

Tax Socialization

According to Saragih (2013) states that taxation socialization is a form of the Directorate General of Tax's efforts to provide understanding, information, and guidance to the public in general and taxpayers in particular, regarding everything related to tax laws and regulations. . According to Rimawati (2013) tax dissemination is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to know about all matters regarding taxation, both tax regulations and procedures through the appropriate methods Ananda et al. (2015: 3) tax dissemination is an effort of the DGT (Directorate General of Taxes) in providing information and guidance to taxpayers regarding everything that has correlation with the taxation sector. Or it can be said that taxation

socialization is an effort to increase public understanding and awareness of their tax rights and obligations.

Meanwhile, according to Winerungan (2016), there are five tax socialization strategies, namely:

1. Publication (publication)

   Publication activity is done through either print media communication such as letters of newspapers, magazines and audiovisual media such as radio or television.

2. Activities (events);

   Tax agency will be involved in the implementation of certain activities connected with community awareness programs will pay taxes at certain moments. For example seminars, placement of tax officers in malls, sponsorship participation in events.

3. News

   The news in this case has a special meaning, namely being news material in a positive sense, so that it becomes an effective means of promotion. Taxes can be socialized in the form of news to the public, so they can more quickly receive information about taxes. For example, website, television.

4. Community involvement (community involvement)

   Involving the community is basically to get closer to the tax institution with the community, where the cultural climate of Indonesia still requires eastern customs to stay in touch with local figures before the tax institution is opened. For example (social service, contributions by DGT)

5. Personal approach (lobbying)

   In connection with the inclusion of the tax authority logo on various media designated as a means of promotion. For example visits to umkm, visits to private people.

Taxpayer Compliance

Obedience means submitting to or obeying the teachings or rules. Taxpayer compliance is a form of fulfilling one's tax obligations to tax laws or regulations. According to the Official (2016: 22), taxpayers are said to be compliant if taxpayers:

1. Enroll,
2. Reported his efforts,
3. Fill out the Tax Return correctly, completely, and clearly,
4. Submitting a Tax Return,
5. Pay and deposit taxes owed,
6. Keeping books or records.

According to Rahayu et al. (2009) tax compliance can be identified from tax compliance in registering oneself, compliance to remit Tax Returns (SPT), compliance in calculating and paying taxes owed, and compliance in paying arrears. Compliance is divided into two, namely:

1. Formal Compliance

   Formal Compliance is a condition in which the taxpayer fulfills tax obligations formally in accordance with the provisions of the tax law.

2. Material Compliance

   Material Compliance is a condition where the taxpayer substantially complies with all material tax provisions.

III. WRITING FORMAT

1. **The Influence of Tax Accounting Understanding on Taxpayer Compliance**

   In previous research conducted by research conducted by Yunita (2015), understanding of accounting affects corporate taxpayer compliance in fulfilling tax obligations. Likewise, research conducted. Likewise, according to research According to Nugroho (2012) the higher the knowledge and understanding of the taxpayer, the taxpayer can better determine their behavior and in accordance with taxation provisions.

2. **Application of E-Filing on Taxpayer Compliance**

   Diantini et al. (2018) stated that the application of e-filing has a positive effect on taxpayer compliance. Research conducted by Putra et al (2015) states that the application of e-Filing has a significant effect on taxpayer compliance. Samadiartha et al (2017) show that the application of the e-filing system has a positive and significant effect on taxpayer awareness.

3. **Tax Dissemination with Taxpayer Compliance**

   Research conducted by Adiyati (2009) states that socialization can affect taxpayer compliance. Increasing socialization activities, the level of taxpayer compliance will also increase. Samadiartha et al (2017) show that. Tax socialization has a positive and significant impact on taxpayer awareness.

Research Conceptual Framework

Based on the description above, there is a frame of mind from research ii as follows:
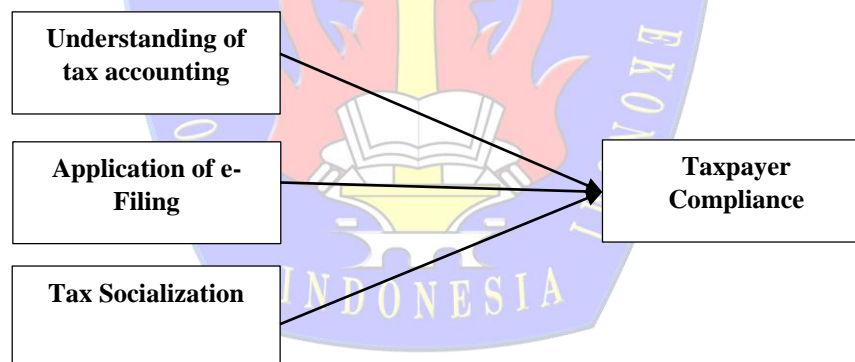
III. RESEARCH METHODS

Research Strategy

The strategy used in this study is a quantitative research strategy and the type of this research is a field survey using primary data sources as a research instrument. Through this approach, it is hoped that the taxpayer's understanding of tax accounting and reporting through e-filing will improve taxpayer compliance. This qualitative approach is also supported by quantitative data obtained from survey results through a questionnaire instrument to determine changes that have occurred. A quantitative research strategy is a research method based on the philosophy of positivism, which is used to examine a specific representative population or sample. The sampling technique is generally done randomly. Collecting data using research instruments, data analysis is quantitative with the aim of testing the predetermined hypothesis (Sugiono, 2012).

Population and Research Sample
Research Population
Population is a generalization area consisting of: objects / subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2012). This research will look at the behavior of taxpayers, therefore the data taken is taxpayer data registered at KPP in Bekasi, which is as many as 70,000 taxpayers. Of that amount will be determined, how many samples are needed.

Research Samples
According to Sugiyono (2012) the sampling technique is a technique of taking samples to find samples to be used in research. In this study using simple random sampling as the basis for sampling. the amount will be determined, how many samples are needed. In this research, not all individuals are required to be the object of research, because the numbers are very large and for efficiency. In order for the sample size taken to be representative, it is calculated using the Slovin formula. The sample size in this study was carried out using the Solvin formula, as follows:

$$n = \frac{N}{1 + N\,(e)^2}$$

$$n = \frac{70.000}{1 + 70.000 x 0,1^2}$$

$$n = \frac{70.000}{701}$$

$$n = 99,85$$

Information:
n = Number of samples
N = Total population
e = Sample error rate (sampling error)
Based on the Slovin formula, and with a 10% percent leeway, the number of samples used is 99, 85 and rounded to 100 samples. So the number of samples used in this study were 100 respondents.

Method of collecting data
The technique of collecting data using a survey method, namely using a questionnaire and literature study as a research tool. This questionnaire is distributed to all taxpayers at the North Bekasi Primary Tax Office.

Data Analysis Methods
Descriptive Analysis
Descriptive analysis in this study is used to answer the formulation of the problem regarding the condition of each research variable. As according Sugiyono (2016) regarding the descriptive statistics are statistics used to analyze data in ways that describe or depict the data that has been collected as without meaning make conclusions or generalizations apply to the public.
In this study, the authors describe the steps taken, including the following:
a. The author conducted data collection by way of distributing questionnaires. The questionnaire studied was a sample that had been previously determined.

b. Carry out data collection. In this study using a questionnaire, each variable is measured by a Likert scale. This study examines four variables, namely understanding tax accounting, application of e-filing, tax socialization, taxpayer compliance. The instrument is measured using a Likert scale which contains five levels of preference answers with answer choices, namely: strongly disagree, disagree, neutral, agree, and strongly agree (Ghozali, 2016).

c. After the questionnaire data that has been distributed are collected, the results of the data will be processed manually using data processing software, namely SPSS version 24 for windows. In order to know the effect of the research variables.

Technical Data Analysis

1. **Validity test**

   According to Sugiyono (2016) valid means the measuring instrument used to obtain data (measuring) is valid. . The validity of the measuring instrument is tested by calculating the correlation between the value obtained from each item of the statement with the overall value obtained on the measuring instrument.

2. **Reliability Test**

   The real reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if someone's answer to a statement is consistent or stable over time. Measurement of reliability can be done in two ways, namely repeated measures or repeated measurements, and one shot or only one measurement. A construct or variable is said to be reliable if it provides a Cronbach Alpha value> 0.70 (Ghozali, 2016).

3. **Classic assumption test**

   a. **Normality test**

      The normality test aims to test whether in the regression model, confounding or residual variables have a normal distribution. There are two ways to detect whether the residuals are normally distributed or not by graphic analysis and statistical tests (Ghozali, 2009). Normality test can be done by looking at the distribution of data (points) on the diagonal axis of the graph or by looking at the histogram of the residuals.

   b. **Multicolonierity Test**

      According to Ghozali (2016) the multicolonierity test aims to test whether the regression model finds a correlation between independent (independent) variables. A good regression model should not have a correlation between independent variables). A good regression model should not have a correlation between the independent variables.

   c. **Hetoroscedasticity test**

      Ghozali (2016) the hetoroscedasticity test aims to test whether in the regression model the variance inequality from the residuals of one observation is another. If the residual variance from one observation to another is constant, it is called homoscedasticity and if it is different it is called hetoroscedasticity. A good regression model is one that has hetoroscedasticity or does not occur.

4. **Partial Significance Test (T Test)**

   According to Ghuzali (2012) the t test is used to test how far the independent variables used in this study individually influence the dependent variable partially. The basis for decision making is used in the t test as follows:

   1. If the significance probability value> 0 , 05 then the hypothesis is rejected, which means that the independent variable has no significant effect on the dependent variable.

   2. If the significance probability value <0 , 05 then the hypothesis is accepted which means that the independent variable has a significant effect on the dependent variable.

5. **Partial Significance Test (F Test)**

According to Ghozali (2012), the f statistical test basically shows whether all the independent or dependent variables included in the model have a joint influence on the dependent variable. To test this hypothesis, the f statistic is used with the following decision-making criteria:

1. If the value of f is greater than 4, then H0 is rejected at 5%, it means that the hypothesis is accepted, which states that all independent variables simultaneously and significantly affect the dependent variable.
2. Compares the calculated f value with f according to the table. If the $_{calculated}$ f value is greater than the f $_{table}$ value, then Ho is rejected and accepts Ha.

IV RESULTS AND DISCUSSION
Description of Research Object
Bekasi Tax Office (KPP Bekasi) was established in 1989 and became effective since it was inaugurated by the DGT on December 21, 1989. In 1993 it moved to Jalan Sersan Aswan Margahayu, East Bekasi (G edung belonging to the Directorate General of Taxes). In May 2002 KPP Bekasi was split into two, namely KPP Bekasi and KPP Cikarang. Where the KPP Bekasi working area covers the Bekasi City area while the Cikarang KPP work area covers Bekasi Regency.

Data Description
Collecting data in this study conducted by way of distributing questionnaires to the respondents who have. Because in this study using *accidental* sampling, the questionnaire was distributed to prospective respondents who were in the KPP Pratama Bekasi Utara area.

Classic assumption test
a. **Normality test**

Normality test is a test of the normal distribution of data. The use of the normality test is because in *parametric* statistical analysis , *the* assumption that the data must have is that the data is normally distributed. Data that has a normal distribution means that it has a normal distribution too. The normality test aims to determine whether the residual value is normally distributed or not. To help calculate, the researchers used the help of SPSS 24.

Table 4.10 Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardiz ed Predicted Value
N		100
Normal Parameters[a,b]	Mean	4,0200000
	Std. Deviation	,50653768
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,084
Test Statistic		,084
Asymp. Sig. (2-tailed)		,076[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Primary data (questionnaire) processed by SPSS 24

From the table above it can be seen that the output value of the significance test for normality is 0, 76. So that the significance value is greater than 0, 05 or (0.76> 0.05). So, the results are normally distributed.

b. Multicollinearity Test

According to Ghozali (2011) the multicollinearity test aims to test whether the regression model found a correlation between independent (independent) variables. To test multikolinearitas by way of notice VIF each independent variable, if VIF <10 it can be concluded without any disturbance multikolinearitas or in other words the regression model is free of symptoms multikolinearitas. The results of the test are as follows:

Table 4.11 Multicollinearity test results

| Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95,0% Confidence Interval for B		Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	3,365	1,768		1,903	0,061	-0,152	6,882					
	X1_1	0,502	0,263	0,174	1,907	0,060	-0,021	1,025	0,605	0,205	0,121	0,485	2,062
	X1_2	0,607	0,331	0,200	1,834	0,070	-0,051	1,266	0,676	0,197	0,117	0,340	2,944
	X1_3	0,440	0,337	0,142	1,306	0,195	-0,230	1,109	0,633	0,142	0,083	0,341	2,932
	X1_4	0,941	0,359	0,293	2,625	0,010	0,228	1,654	0,674	0,277	0,167	0,325	3,078
	X2_1	-0,568	0,334	-0,176	-1,697	0,093	-1,233	0,098	0,429	-0,183	-0,108	0,376	2,662
	X2_2	-0,317	0,284	-0,122	-1,115	0,268	-0,882	0,248	0,400	-0,122	-0,071	0,336	2,972
	X2_3	0,404	0,312	0,136	1,295	0,199	-0,217	1,024	0,567	0,141	0,082	0,365	2,740
	X2_4	0,452	0,426	0,135	1,062	0,291	-0,395	1,299	0,518	0,116	0,068	0,252	3,963
	X2_5	-0,020	0,368	-0,006	-0,055	0,956	-0,752	0,712	0,453	-0,006	-0,004	0,392	2,552
	X2_6	0,082	0,265	0,027	0,308	0,759	-0,445	0,609	0,457	0,034	0,020	0,512	1,953
	X2_7	-0,192	0,330	-0,041	-0,581	0,563	-0,848	0,465	0,158	-0,064	-0,037	0,827	1,209
	X3_2	-0,222	0,584	-0,072	-0,380	0,705	-1,383	0,939	0,416	-0,042	-0,024	0,113	8,813
	X3_3	-0,430	0,460	-0,131	-0,935	0,353	-1,344	0,485	0,415	-0,102	-0,060	0,205	4,867
	X3_4	-0,096	0,362	-0,036	-0,265	0,791	-0,816	0,624	0,329	-0,029	-0,017	0,226	4,417
	X3_5	-0,012	0,471	-0,004	-0,025	0,980	-0,948	0,924	0,368	-0,003	-0,002	0,188	5,330
	TOTAL_X3	0,316	0,293	0,420	1,079	0,284	-0,266	0,898	0,490	0,118	0,069	0,027	37,391

a. Dependent Variable: TOTAL_X4

Source: Primary data (questionnaire) processed by SPSS 24

Table 4.11 shows that each independent variable has a tolerance value> 0 , 10 and VIF <10. So it can be concluded that there is no multicollinearity between the independent variables in this regression model.

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another (Ghozali, 2011). To test heteroscedasticity, it can be done by observing a scatterplot chart with a pattern of dots that spreads above and below the number 0 on the Y axis.

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Table 4.12 Heteroscedasticity Test
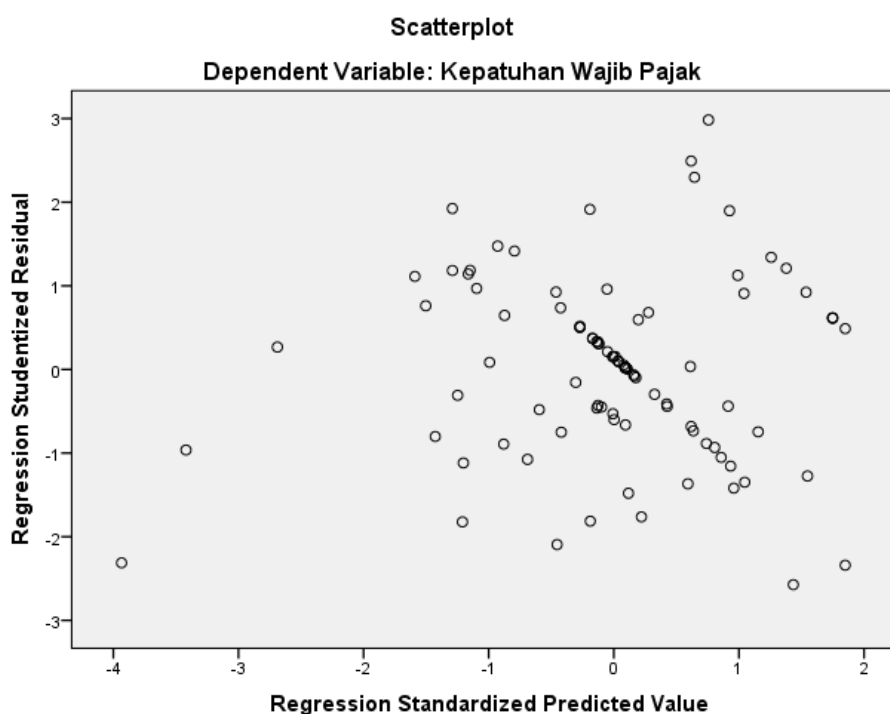
Source: Primary data (questionnaire) processed by SPSS 24

In the scatterplot table above, it can be seen that the dots are spread randomly and are spread both above and below the zero on the Y axis, so it can be concluded that there is no heteroscedasticity in this regression model.

Discussion

The results of research on understanding tax accounting, the application of e-filing and tax socialization on taxpayer compliance at the North Bekasi Pratama Tax Service Office can be discussed as follows:

1. Understanding of tax accounting on taxpayer compliance based on research testing the existence of a positive significant number, namely 0.321 <0.005, it can be concluded that there is an effect of partial understanding of tax accounting on taxpayer compliance at the North Bekasi Primary Tax Office. It can also be seen in the respondents' answers related to the bookkeeping indicators that were made in accordance with the principles of obeying the principles of getting answers agreed by the respondents. The response to the next indicator regarding the understanding of tax accounting at the North Bekasi Primary Tax Service Office received good responses from respondents.

2. Implementation of e-filing on tax compliance b erdasarkan tests performed in this study a significant number of positive existence, namely 0.124> 0.005 can be concluded there are significant implementation of e-filing application partially on tax compliance in the Tax Office Primary North Bekasi. The higher the use of e-filing, it will affect taxpayer compliance. It can be seen that the indicators of using e-filing can save time and money get good responses with a percentage of 60% of respondents answered agree that the second one regarding the convenience indicators in using e-filing in the form of

networks or internet and software is sufficient to get respondents' responses by 60% answered agree. This supports that the implementation of e-filing at the North Bekasi Primary Tax Service Office is running properly, supported by adequate training and supported by the convenience of accessing the internet or network so that users can produce accountable output that can increase mandatory compliance tax.

3. Socialization taxation on tax compliance b erdasarkan tests performed in this study a significant number of positive existence, namely 0.041 <0.005 can be concluded there is a partial taxation socializing influence on tax compliance in office tax services pratama North Bekasi. The tax service socialization office generally has a tax socialization team in charge of conducting an extension or outreach program.

4. Understanding of tax accounting, e-filing application, and dissemination of taxation on tax compliance d ari table above can be seen that significant value is equal to 0.049. The significance value is < 0.05, which means that H0 is rejected. So, it can be concluded that the variables of understanding tax accounting, application of e-filling, and tax socialization together have an effect on taxpayer compliance. This is supported by the above discussion that the use of the e-filing application system is to further improve tax compliance. Tax accounting understanding of taxpayers who have a good knowledge of this system will have the incentive to carry out their tax obligations, the more knowledgeable the taxpayer is, the more obedient will be in paying taxes.

V. CONCLUSIONS AND SUGGESTIONS
Conclusion

From the results of research on "The Influence of Tax Accounting Understanding, Application of E-filing and Tax Socialization on Taxpayer Compliance (Case Study at North Bekasi Primary Office)", the authors can draw the following conclusions:

1. From the research concluded that based on research testing there is a positive significant number, namely 0.321 <0.005, it can be concluded that there is an effect of partial understanding of tax accounting on taxpayer compliance at the North Bekasi Primary Tax Office. Because tax knowledge is very important for taxpayers without tax knowledge, taxpayers will not report / pay their taxes. In this case, taxpayer compliance can increase.

2. Based on the tests carried out in this study, there is a significant positive but insignificant number, namely 0.124> 0.005, it can be concluded that there is an effect of the partial application of e-filing on taxpayer compliance at the North Bekasi Primary Tax Service Office. Because if taxpayers only know about e-filing without having more knowledge about taxation, then e-filing will not run smoothly. Taxpayer compliance will increase if the taxpayer has both of these things.

3. Based on the tests carried out in this study, there is a positive but insignificant number that is 0.141> 0.005. It can be concluded that there is a partial influence of taxation socialization on taxpayer compliance at the North Bekasi Primary Tax Service Office. Because with tax socialization, it is able to convey information about taxation to taxpayers so that it can affect taxpayer compliance in fulfilling tax obligations so that it will increase taxpayer compliance.

4. From the results of simultaneous testing conducted by the author, it is evident that there is a significant effect of the influence of understanding tax accounting, the application of e-filing and tax socialization on taxpayer compliance simultaneously at the North

Bekasi Tax Office (KPP) Pratama. Tax accounting understanding of taxpayers who have a good knowledge of this system will have the incentive to carry out their tax obligations, the more knowledgeable the taxpayer is, the more obedient will be in paying taxes. In addition, the assumption is that the higher a person's understanding of tax calculations, the greater the incentive that causes that person to make efforts to suppress the amount of tax owed.

Suggestion

1. **For Agencies**

   Based on the results of this study, the researcher provides the following suggestions:

   a. The government's efforts to provide insight into taxation are further enhanced through electronic, print and social media.

   b. Improve services in each regional KPP that can give taxpayers willingness to pay their taxes.

   c. Convince the public in thinking that taxes are the most important thing for the state for education, development and health which will later be useful for the progress and benefits of society.

   d. Tax agencies as tax collection agencies from taxpayers must continue to improve the quality of tax services, both in the form of improving the quality of human resources and other facilities, so as to encourage taxpayers to comply with their tax obligations.

2. **For Further Research**

   Based on the results of this study, the authors provide the following suggestions:

   a. For further research, it is hoped that it can increase the number of research samples and add to the research variables. In addition, further research is expected to use another method, namely interviews in order to obtain more accurate data.

   b. The next researcher is suggested to be able to expand the sampling area, not only in one area, so that it can represent a wider population.

   c. For researchers who want to carry out research on taxpayer compliance, it is advisable to deepen the background factors of taxpayers in relation to compliance in meeting tax provisions.

3. **Research Limitations and Further Research Development**

   This study has several limitations as follows:

   a. The difficulty in giving the questionnaire to the target person is that one of them does not meet in person.

   b. This study only uses data collection methods that only rely on questions from the questionnaire, causing a lack of direct communication with research subjects, which can lead to dishonesty in answering the questionnaire.

   c. This study only uses several variables, namely understanding tax accounting, application of e-filing, tax socialization and taxpayer compliance.

2.3 Reference List

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