

THE IMPLEMENTATION OF E-BILLING, E-FACTURING AND E-FILING SYSTEM ON TAX COMPLIANCE WITH PRATAMA DUREN PALM OIL SYSTEM

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Abstract - This study aims to examine whether there is an effect of the application of e-billing, e-invoice and e-filing systems on taxpayer compliance.

The sample method used was simple random sampling and the method of analysis used was multiple linear analysis with SPSS 25. The data used in this study are primary data collected through a questionnaire. The questionnaires that are collected and can be processed are 100 out of 104 distributed questionnaires. Respondents of this study were from the Tax Service Office (KPP) Pratama Duren Sawit, East Jakarta.

The results of this study are the application of the e-billing system has a significant effect on taxpayer compliance, the application of the e-invoice system has a significant effect on taxpayer compliance, Application of the e-filing system has no significant effect on taxpayer compliance .. Understanding of the internet strengthens the effect of the application of e-billing, e-invoicing and e-filing systems on taxpayer compliance. The better understanding of the internet that is owned by taxpayers will encourage taxpayers to use the e-invoice and e-filing e-billing system so that it will increase taxpayer compliance.

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I. PRELIMINARY

The development of information technology has brought about various fundamental changes in various fields of life, perspectives, habits and patterns of human life in the current millennium era experiencing many conveniences with the development of the internet and other electronic conveniences.

Taxes are a source of financing for almost all governments in the world, including in Indonesia. The role of tax revenue in supporting state cash receipts is very important where the revenue is used to finance routine and development expenditures in order to achieve community prosperity and welfare. Law No.17 of 2000 states that the Indonesian state implements a self-assessment system, which is a system that requires and authorizes each taxpayer to calculate, fill, pay and report the amount of tax owed by themselves, automate the preparation of annual SPT reports through an intelligent information system through internet media. is one proposed idea in improving tax service services to the increase in the number of individual taxpayers, where taxpayers can carry out modern tax obligations by utilizing information technology through electronic media or online. Improved services and facilities for taxpayers in carrying out their tax obligations by implementing an e-system, such as by opening e-billing, e-invoicing and e-filing facilities.

E-filing is a service for filling and submitting taxpayer notification letters conducted electronically through a real time online system to the Directorate General of Taxes via the internet on the Directorate General of Taxes website or through application service providers appointed by the Directorate General of Taxes. Tax e-billing according to the Directorate General of Taxes (DGT) is a method of electronic tax payment using a billing code.

E-invoice is an application to create an electronic tax invoice or proof of VAT collection electronically. e-invoice is not a physical tax invoice because it is filled electronically through the application or website. With the implementation of e-billing, e-invoicing and e-filing systems, it is hoped that it can provide comfort and convenience for taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere so that it can minimize the cost and time used by taxpayers for calculations, filling and submission of SPT. E-billing, e-invoicing and e-filing can minimize costs and time because only by using a computer connected to the internet, SPT submission can be done at any time, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to the tax officer. The application of e-billing, e-invoicing and e-filing systems is expected to make it easier for taxpayers to submit SPT. But in reality, there are still many taxpayers who have not used this facility.

The use of e-filing utilizes the internet network, so to be able to use e-filing. Taxpayers are required to be able to operate the internet. But on the other hand, it can be said that there are not many Indonesians who can operate the internet. This can be seen from Indonesia's internet statistics on several islands as follows:

Table 1.1
Indonesian Internet Statistics

Island Name	Population Total (Soul)	User Internet (Soul)	Penetration User Internet (%)
Sumatra	56,950,500	12.301,308	21.6
Java	148,173,100	82,532,416	55.7
Bali & Nusa Tenggara	14,489,400	956,300	6.6

Borneo	13,233,000	688,116	5,2
Sulawesi, Maluku & Papua	25,353,800	2,763,564	10.9

Source: Indonesian Internet Service Providers Association (2018)

Based on the statistics of internet users on the island of Java, which is the most populous island in Indonesia, it can be seen that there are very few internet users in Indonesia, while another survey conducted by the Central Statistics Agency (BPS) in 2012 showed that in Indonesia more than 60% of internet users were under 25 years old. . The youngest internet users are found in the age range 5 to 12. From the survey, it can be seen that internet usage is dominated by teenagers.

There are several studies conducted by previous researchers regarding taxpayer compliance, including research that has similar results conducted by Siti (2008) which shows the effect of increasing taxpayer compliance before and after the e-SPT program in reporting the VAT tax return received. and research conducted by Irmayanti (2013) on the effect of modernization of the tax administration system on taxpayer compliance at the Pratama tax service office in North Makassar. The results of these studies indicate that the modernization of the tax administration system consisting of organizational restructuring, business processes and information technology improvements, human resources improvement, and good governance implementation have a positive and significant effect on taxpayer compliance.

Based on the problems described above and from the descriptions of several previous studies that have had different results, researchers are interested in conducting research that examines whether there is an effect on the application of the e-filing system. on taxpayer compliance based on the fact that the taxpayer compliance of the Indonesian people is still low. In addition, the researcher also wanted to examine whether understanding of the internet could moderate the relationship between the application of e-billing, e-invoicing and e-filing systems with taxpayer compliance because to be able to use e-billing, e-invoicing and *e-filing*. Taxpayers must be able to operate the internet.

II. THEORETICAL BASIS

E-Billing

E-billing Tax according to the Directorate General of Taxes (DGT) is a method of payment of taxes electronically using a billing code. This new method of paying taxes was officially implemented on January 1, 2016. As a consequence, all tax payment channels, either through ATMs or perception banks, are required to use the e-billing mechanism. The billing system is a system that issues billing codes for electronic payments or deposits of state revenues. The e-billing system guides users to fill out electronic tax payment letters (SSP) correctly and correctly according to the transaction they want to complete. In other words, the billingsystem is a manual SSP replacement system (Online Tax, 2016).

The definition of ode billing, according to the Directorate General of Taxes Regulation Number PER-11 / PJ / 2019 concerning electronic tax payments, is an identification code issued through the billing system for a type of payment or deposit that will be made by taxpayers (Nugroho, 2019).

There are several ways to pay taxes via e-billing, namely through online banking or direct deposit to the POS office / perception bank appointed by the Minister of Finance.

A. Online Banking

Taxpayers need to register for online banking facilities at a perception bank appointed by the Minister of Finance. The bank will then provide a special online tax payment application. When making payments, taxpayers must first fill in the required data on the application from the bank. When the payment has been made, the taxpayer will receive a reference number as proof of payment. After that the filled data along with the reference number need to be sent to the bank concerned, so that

taxpayers can receive a State Revenue Transaction Number (NTPN) from the bank, to be used on tax reports to be sent to the tax office.

B. Depositing Via Bank Teller / Post Office

Apart from banks, the POS office is also one of the channels designated by the government to implement an electronic state revenue system through the second generation 'billing' state revenue module system (MPN G2). With the MPN G2 system acceptance pattern, taxpayers only need to show IDBilling in the form of 15 digits read by the MPN G2 system. The code can be accessed by taxpayers by first registering online via the address www.pajak.go.id. Or, taxpayers can also get a Billing ID on one of the channels designated by the government, for example the OnlinePajak application. Previously, the tax revenue system used a Tax Payment Slip (SSP). Unfortunately, the system is troublesome for taxpayers and staff of the perception post office / bank. Through an integrated system, taxpayers only need to show ID billing to the post office clerk and then the officer will enter the billing code without having to re-enter the taxpayer identity, NPWP, MAP code, nominal amount of money, and tax period.

C. How to Pay Income Tax with OnlinePajak

In addition to using online banking facilities or direct deposits, taxpayers now have other alternatives that make it easier for taxpayers to make tax payments. The alternative in question is to take advantage of services provided by online taxes (Online Tax, 2016).

The application of the e-billing system is used to measure the success or failure of the indicators of the application of the e-billing system in the study, namely:

- a) Simplify and simplify the data entry process.
- b) Avoid and minimize human error.
- c) Simplify payment methods.
- d) Provide access to taxpayers to monitor the status or realization of financing.
- e) Provides flexibility for taxpayers to record data independently.
- f) Thus e-billing is a form of a modern administrative system to make it more efficient, economical and fast, which is intended to increase compliance.

E invoicing

Tax Invoice is evidence of taxable entrepreneur (PKP), which delivers Taxable Goods (BKP) or delivery of Taxable Services (JKP). When PKP sells taxable goods or services, it must issue a Tax Invoice as proof that it has collected taxes from the person who has purchased the taxable goods / services. It should be noted that the taxable goods / services that are traded are already subject to tax costs in addition to their basic price.

PKP is a business / company / entrepreneur delivering taxable goods and / or JKP subject to Value Added Tax (PPN). DGT must first confirm PKP, with certain requirements. Tax Invoice must be made by PKP for every delivery of BKP and / or JKP, export of intangible BKP, and export of JKP.

Thus, e-invoice is a tax invoice made through an electronic application provided by the Directorate General of Taxes which functions as a deduction from the amount of value added tax that should be paid by sellers of taxable goods (Onlinepajak, 2016).

Before completing the e-invoice, the Taxpayer / Taxable Entrepreneur (PKP) already has an account / is registered with the DJP online. Following are the steps for filling out an e-invoice:

- 1) Phase I
 - a) WP / PKP must fill in the Tax Invoice serial number and code that has been obtained from the Directorate General of Taxes. How to get a Tax Invoice is by making a request to the Tax Service Office (KPP) for registered taxpayers or requesting it online with the number given taking into account the last 3 months of using NSFP (Tax Invoice Serial Number)
 - b) Enter the name, address, and taxpayer code number (NPWP) of the company that delivers the taxable goods or services in the taxable entrepreneur column.

- c) Enter the name, address, and taxpayer code number (NPWP) of the company that buys or receives taxable goods or services in the column for the recipient of taxable goods / taxable service recipient.
- 2) Phase II
 - a) Enter the serial number according to the order in which the amount of taxable goods or services delivered.
 - b) Enter the name of the submitted Taxable Goods or Taxable Services.
 - c) Enter the nominal price in the Selling Price / Replacement / Down Payment / Termination column (If the nominal is not in rupiah, then the WP / PKP must have a special non-rupiah nominal Tax Invoice, namely Foreign Currency Tax Invoice).
- 3) Stage III
 - a) The total price is written in the Selling Price / Replacement / Advance / Termination column.
 - b) The total value of discounted prices for taxable goods or services is written (if there is a discount) in the column "Less Discounted".
 - c) If the WP / PKP has received an advance payment after the delivery of the Taxable Goods or Services, then the nominal money can be written in the column "Advance Value Received".
 - d) Total Selling Price / Replacement / Down Payment or Termination is reduced by the Discounted Price and Advances that have been received, then it is written in the column "Tax Imposition Base".
 - e) The amount of Value Added Tax (VAT) payable is 10% of the Tax Base is written in the column "VAT = 10% x Tax Imposition Base".
 - f) In the Sales Tax on Luxury Goods (PPnBM) column, it is only filled in when there is delivery of Luxury Taxable Goods (BKP). You can fill in the following ways: The sales tax rate on luxury goods is multiplied by the tax base.
 - g) Enter the place and date when the WP / PKP makes the tax invoice.
 - h) Enter the name and signature of the name of the official who has been appointed by the company (must match the name of the official when the company officially becomes a taxable entrepreneur).

The application of the e-invoice application nationally has been effective since July 1, 2016. E-invoicing has advantages compared to manual tax invoicing. Here are the advantages found from implementing e-invoicing from the BSC point of view:

- a) Prevent fictitious tax invoices.
- b) Efficiency in transactions.
- c) Minimizes nominal errors.
- d) Ease of getting NSFP.
- e) Cost effective (wet signatures are replaced with electronic signatures, e-invoices don't have to be printed and reduce storage space).

With this electronic tax invoice application is a tool that can make it easier for taxpayers / taxable entrepreneurs in making tax invoices.

E-Filing

E-filing is a method or process for submitting electronic SPT which is done online and in real time through an internet network connection on the website of the Directorate General of Taxes which is located at www.pajak.go.id or an application service provider or Application Service Provider (ASP) (onlinepajak.com, 2018).

Based on the Decree of the Director General of Taxes Number Kep-88 / PJ / 2004 concerning Submission of Tax Returns electronically in article 1, the Director General of Taxes has decided that "Taxpayers can submit notification letters electronically through an application service provider appointed by director general of taxes. " Article 2 describes the requirements as an application service provider (ASP), namely:

- a) Body shape.
- b) Have a Business License (SIU) for application service providers (ASP).
- c) Have a registered NPWP and registered as PKP by the Directorate General of Taxes (DJP).

- d) The legality of the agreement with the Directorate General of Taxes.

Before filing online tax reports through the DGT or ASP, taxpayers must have an EFIN (electronic filing identification number) first.

EFIN is a unique identity number issued by the Directorate General of Taxes. The EFIN given to each taxpayer is intended for electronic transactions with the DGT, such as reporting online tax returns and generating billing codes for tax payments. EFIN can be obtained by visiting and asking the nearest KPP. EFIN is used to register your account at www.djponline.pajak.go.id. The procedure for applying for an EFIN is as follows:

- a) The application is made by visiting the nearest KPP / KP2KP by the taxpayer himself and cannot be authorized by other parties.
- b) WP filled out, signed, and submitted the EFIN Activation Application Form.
- c) Show original and submit a photocopy of:
 - 1) KTP (for Indonesian citizens) or passport and KITAS / KITAP (for foreigners).
 - 2) NPWP or Registered Certificate (SKT).

After the taxpayer gets the EFIN, register the WP e-filing account on the page www.djponline.pajak.go.id by entering the EFIN number. After successful, log in with the password you created during account registration. Before filling out the e-SPT, you need to know that there are 3 (three) types of forms for reporting the Annual Personal Income Tax Return. The forms are:

- a) Form 1770 (Individual Taxpayer) WPOP
- b) Form 1770 S (Simple Individual Taxpayer) WPOPS
- c) Form 1770 SS (Very Simple Individual Taxpayer) WPOPSS

Here's how to fill out an individual annual tax return with e-filing:

- 1) Prepare proof of cut off form 1721 A1, which is proof of withholding Income Tax Article 21 by the employer, and proof of withholding Income Tax 21 Final if any. (for example sale of land / building, deposit interest, proof of dividend deductions, etc.)
- 2) Prepare a list of assets, a list of debts, and a family card.
- 3) Fill in the e-SPT on the e-filing application. Perform the steps according to the guide on.
- 4) If all forms have been filled in completely, ask for a verification code for sending EFIN. A verification code will be sent via registered email.
- 5) Submit SPT online by filling in the verification code
- 6) Notification of e-SPT status and Electronic Receipt will be given to taxpayers via registered email (www.pajak.go.id).

Thus e-filing is a method of submitting tax returns, both personal and corporate, which is done online using internet services on the Directorate General of Taxes website so that taxpayers do not need to print all report forms and wait for receipts manually.

The definition of application according to the Big Indonesian Dictionary is the process, method, act of applying; installation; utilization. E-filing is part of a system in tax administration that is used to submit real-time online tax returns to the tax office. So, the application of the e-filing system is a process or way of utilizing the system used to submit real-time online tax returns implemented by the Directorate General of Taxes.

The application of the e-filing system has several advantages for taxpayers through the DGT website, namely:

- 1) SPT submission is faster because it can be done anywhere and anytime, 24 hours a day, 7 days a week because it uses the internet network.
- 2) SPT reporting costs are cheaper because access to the DGT website is free.
- 3) The calculation is done quickly because it uses a computer system.
- 4) It's easier because the SPT pengisian is in the form of a wizard.
- 5) The data submitted by taxpayers is always complete because there is validation of SPT filling.
- 6) It is more environmentally friendly because it minimizes paper usage.

- 7) Supplementary documents (photocopy of Form 1721 A1 / A2 or proof of withholding income tax, SSP 3rd Sheet PPh Article 29, Special Power of Attorney, calculation of income tax payable for taxpayers married to separate assets and / or having their own NPWP, photocopy of proof of payment of zakat) is not necessary sent again unless requested by KPP through Account Representative.

(www.pajak.go.id)

Definition of Taxpayer Compliance

Taxpayer compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights. Compliance meets voluntary tax obligations (voluntary of compliance) is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely pay and report the tax (Rahayu, 2010)

III. RESEARCH METHODS

Research Strategy

Quantitative research methods are methods based on the philosophy of positivism, which are used to examine specific populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative / statistical with the aim of testing predetermined hypotheses. .

Research Population

The population in this study were all individual taxpayers (WPOP), who were registered at the KPP Pratama Duren Sawit, namely 183,615 taxpayers. The definition of population according to Nawawi states that population is the entire object of research consisting of humans, objects, animals, plants, symptoms, test scores, or events as data sources that have certain characteristics in a study. So the population is an object or subject that is in an area determined by the researcher to study and then draw conclusions (Margono, 1997).

Research Samples

The sample technique used is simple random sampling. In determining the number of samples in this study using the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information:

n: sample size

N: population size

e: Tolerable percentage of precision due to tolerable sampling error (10%)

The population in this study was 183,615 taxpayers, then:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{183,615}{1 + 183,615 (0.1)^2}$$

$$n = 99.9455 \text{ (round to 100)}$$

The sample size is 100 taxpayers calculated using the Slovin formula. Furthermore, it was analyzed by multiple regression analysis. According to Sugiyono, population is a generalization area consisting of objects / subjects that have the quality of the characteristics set by the researcher to study and then

draw conclusions (Sugiyono, 2010). Population is all data that concerns us within the scope and time we specify.

Data and Data Collection Methods

The technique used in this research is to use a questionnaire given to respondents using google form via WhatsApp message to 100 individual taxpayers registered at KPP Pratama Duren Sawit. This is due to obtaining information from the research sample in relation to the things they know and according to the respondent's situation.

The questionnaire will consist of two parts. The first part will contain general information related to the respondent's situation, including the respondent's bio. And the second part will contain questions related to research topics, namely e-billing, e-invoicing, e-filing, and taxpayer compliance. Questionnaires are distributed via google form which are distributed via WhatsApp messages. Spread out by friends who work at the palm durian KPP who live in the palm durian area and some are taken at the palm durian KPP when a taxpayer comes to the palm durian KPP because the covid and tax offices are temporarily closed for face-to-face and work places The researcher is next to the KPP Duren Palm so the researcher comes to the rest of the day to distribute questionnaires directly if a taxpayer happens to come.

Respondents in answering the questionnaire will use a Likert scale, because what will be measured in this study is a person's attitudes, opinions, and perceptions about social conditions. The rating scale ranges from 1 to 5 for answering questions from strongly disagree to strongly agree. Respondents only need to choose the answer options to be selected. The following is an overview of the questionnaire assessment in this study.

Table 3.1
Likert scale score:

No.	Description	Score
1.	Strongly agree	5
2.	Agree	4
3.	Somewhat Agree	3
4.	Disagree	2
5.	Strongly Disagree	1

Operationalization of Variables

Independent Variable (X)

Independent variables are variables that affect or cause changes or the emergence of the dependent variable (Sugiyono, 2017). The independent variable in this study is the application of e-billing, e-invoicing and e-filing systems.

a) E-Billing (X1)

E-billing system is a system that issues billing codes for payments or deposits of state revenues electronically, without the need to create a Deposit Letter (SSP, SSBP, SSPB) manually (Pradnyana and Prena, 2019).

E-billing is a tax payment method electronically using a billing code. The billing code itself is an identification code issued through the billing system for a type of payment or tax payment that will be made by taxpayers (Pratama et al, (2019).

E-billing Tax according to the Directorate General of Taxes is a method of paying taxes electronically using a billing code (Sari, 2019).

The e-billing variable is measured using indicators of ease of data entry, easy payment, minimizing human payment error, easy data access recording independently measured on a 5-point Likert scale.

b) *E-invoice* (X2)

E-invoicing is a tool to make it easier for taxable entrepreneurs to get tax invoices and reporting periodic PPNn e-SPT (Angraini et al, 2017).

E-invoicing aims to make Value Added Tax (PPN) collection and transactions easy to cross-check as well as protection for PKP from Crediting Input Taxes that do not comply with the provisions. (Allolayuk, 2018).

E-invoicing is an application for making electronic tax invoices or proof of VAT collection electronically (Sari, 2019).

The e-invoice variable is measured using indicators of preventing fictitious invoices, transaction efficiency, minimizing nominal errors, easy obtaining NFSP and cost-effective measures measured on a 5-point Likert scale.

c) *E-Filing* (X3)

The e-filing system is a tax reporting system that is carried out online using the internet media (Pradnyana and Prena, 2019).

E-filing is a way of submitting SPT through online and realtime systems (Kiswara and Jati, 2016).

E-filing is a way of submitting SPT through an online / realtime system and must be connected to the internet because the application is on the tax site www.pajak.go.id (Purwanti and Surini, 2016).

The e-filing variable is measured using the SPT reporting speed indicator, easy SPT filling, faster calculation, hassle-free and broad access which is measured on a 5-point Likert scale.

Dependent Variable (Y)

The dependent variable is a type of variable that is described or influenced by the independent variable. The dependent variable in this study is taxpayer compliance. Taxpayer compliance is an act of obeying and being aware of the orderliness of payment and reporting of periodic and annual tax obligations of taxpayers in the form of a group of people and / or capital which is a business in accordance with applicable taxation provisions (Prabandaru, 2019).

Taxpayer compliance variables are measured using indicators of self-registration, filling of tax returns, payment of arrears, calculating / paying taxes payable and submitting annual tax returns which are measured on a 5-point Likert scale.

Table 3.2
Operationalization of Variables

Variable	Concept	Dimensions	Indicator	No.	Measurement Scale
Application <i>E-Billing</i> (X1)	According to the Tax Directorate Regulation Number PER-26 / PJ / 2014 Article 1 paragraph	a. Quality system	1. Easy data filling	1	Likert
			2. Easy in payment	2	Likert
		b. Quality of service	3. Minimizing human errors	3	Likert

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TAX COMPLIANCE WITH PRATAMA DUREN PALM OIL SYSTEM**

	1 The definition of e-billing is. <i>BillingSystem</i> is an electronic payment method by using code Billing	c. Quality of Information	4. Access to monitor the status / realization of payments	4	Likert
			5. Freedom to record data independently	5	Likert
Application of E-Invoice (X2)	Tax invoice in electronic form (e-invoice) is a tax invoice made through an application or electronic system determined or provided by the DGT (Article 1 paragraph 1 PER-16 / PJ / 2014	a) System quality	1. Prevent fictitious tax invoices	1	Likert
			2. Efficiency in transactions	2	Likert
		b. Quality of results	3. Minimizing nominal errors	3	Likert
			4. Ease of getting NFSP	4	Likert
			5. Cost effective	5	Likert
Application of E-Filing (X3)	The definition of tax e-filing is a method of submitting an SPT or notification of an annual SPT extension that is done online and in real-time through the DJP Online website or applications provided by Tax Application Services)	a) System quality	1. SPT reporting speed	1	Likert
			2. Easy SPT filling	2	Likert
		b. The quality of the system calculation	3. Faster & more precise calculation	3	Likert
			4. More efficient & less hassle	4	Likert
		c. ease of system	5. Extensive & flexible access	5	Likert
Taxpayer Compliance (Y)	Compliant Taxpayers are Taxpayers who have been determined by DGT as Taxpayers who meet certain criteria as referred to in Regulation of the Minister of Finance No. 192 / PMK.03 / 2007	a. Taxpayer reports	1. Register	1	Likert
			2. Filling the SPT	2	Likert
		b. Financial Report	3. Payment of arrears	3	Likert
			4. Calculation & payment of tax payable	4	Likert
		c. Timely in submitting SPT	5. Submission of Annual SPT	5	Likert

Data Analysis Methods

The method used in this research is quantitative. Technical analysis of data in this study using the help of SPSS version 25 program. This analysis was carried out using multiple linear analysis techniques to process and discuss the data that has been obtained and test the hypothesis.

Descriptive Statistics Test

Descriptive statistics are statistics that provide an overview or description of data seen from the average value, standard deviation, maximum, minimum, sum, range, kurtosis, and skewness (slope of distribution). Descriptive statistics describe data into information that is clearer and easier to

understand (Ghozali, 2018). Descriptive statistics in this study describe gender, age, and recent education.

Data Quality Test

Validity test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to measure the variable to be measured. The validity test in this study uses the corrected item total correlation with the decision-making criteria as stated by (Ghozali, 2018), a research instrument is said to be valid if it meets the following criteria:

- 1) If $r_{count} > r_{table}$, then it is declared valid.
- 2) If $r_{count} < r_{table}$, it is declared invalid.

Reliability Test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or contract. A questionnaire can be said to be reliable or reliable if a person's answer to a question or statement is consistent over time (Ghozali, 2018). The reliability test in this study uses the Cronbach's Alpha formula. Cronbach's Alpha is a measure or benchmark used to interpret the correlation between the scales made with all the available variable scales. If the Cronbach's Alpha coefficient is ≥ 0.7 (Ghozali, 2018).

Classic assumption test

Normality test

The normality test is carried out to test whether in the regression model the independent variable and dependent variable or both have a normal distribution or not (Ghozali, 2018). A good regression is normal distribution data, to be able to detect whether the residuals are normally distributed or not available, a lot of data aids used in this study are graphical analysis is one of the easiest ways to see data normality by comparing the observed data with a distribution that is close to it. normal distribution of probability plots. Normal probability plots are comparing the cumulative distribution of the normal distribution. The basis for decision making through this analysis, if the data spreads around the diagonal line as a representation of the normal distribution, it means that the regression model fulfills the assumption of normality.

Multicollinearity Test

Multicollinearity testing aims to test whether the regression model found a correlation between independent variables (independent). Multicollinearity testing is a test that has the aim of testing whether the regression model finds a correlation between the independent variables (Ghozali, 2018). The effect of this multicollinearity is that it causes high variables in the sample. This means that the standard error is large, consequently when the coefficient is tested, the t-count will be of a small value from the t-table. This shows that there is no linear relationship between the dependent variable and the dependent variable. To find the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the variance inflation factor (VIF) value. Tolerance measures the variability of the selected independent variable which cannot be explained by other independent variables. So a low tolerance value is the same as a high VIF value (because $VIF = 1 / \text{tolerance}$) and indicates high collinearity. The cutoff value that is commonly used is a tolerance value of 0.10 or equal to a VIF value above 10.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has an inequality of variance from the residuals of one observation to another. If the variance and residuals from one observation to another are constant, it is called homocedasticity and if it is different it is called heteroscedasticity (Ghozali, 2018). How to detect heteroscedasticity is to see *graph plot* between the predicted value of the dependent variable and its residual and see whether there is a certain pattern on the scatterplot graph.

If there is a certain pattern, such as the dots forming regular patterns (wavy, widening, then narrowing) then it indicates that heterocendasticity has occurred, if there is no clear pattern, and the dots spread above and below the 0 on the axis. Y, then there is no heterocendasticity (Ghozali, 2018).

Hypothesis testing

Multiple Linear Regression Test

In this study, the data analysis technique used multiple linear regression, namely the analysis technique to determine the effect of the independent variable on the dependent variable. The models in this study are:

$$Y = \alpha + \beta_1 I + \beta_2 P + \beta_3 K + e$$

Information:

Y = Compliance Required Personal tax

I = Application System *E-Billing*

P = Application System E invoicing

K = System Application *E-Filing*

α = Constant

β = Regression Coefficient

e = Standarterror

Determination Coefficient Test (Adjusted R2)

The coefficient of determination (R2) is a coefficient that shows the percentage effect of all independent variables on the dependent variable in explaining the dependent variable. The coefficient of determination value is between zero and one. A small R2 value means that the dependent variables' ability to explain the dependent variables is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variable (Ghozali, 2018).

Partial Test (t test)

The t test is used to determine the effect of the independent variable on the dependent variable individually (partially). The t test can be done by comparing the t count with the t table (Ghozali, 2018). At a significant level of 5% with the testing criteria used as follows:

1. If $t_{count} < t_{table}$ and $p\text{-value} > 0.05$ then H_0 is accepted and H_1 is rejected, which means that one of the independent variables (independent) does not significantly affect the dependent variable. If $t_{count} > t_{table}$ and $p\text{-value} < 0.05$ then H_1 is accepted and H_0 is rejected, which means that one of the independent variables affects the dependent variable significantly.

IV. RESULTS AND DISCUSSION

Validity Test Results

The validity test used to measure a questionnaire can be said as a valid questionnaire (valid) or not. A questionnaire is said to be valid if the statement in the questionnaire is able to reveal something that will be measured in the questionnaire. The validity test in this study was carried out by comparing the r count value of the answer value of each respondent for each statement with the rtable for degreeoffreedom = n-2, in this case n is the number of samples in the study, namely (n) = 100 then the amount of df can be calculated as $100 - 2 = 98$. With $df = 98$ and $\alpha = 0.05$, we get r table = 0.1966 (looking at the r table at $df = 98$ with a two-sided test). If the value of rcount is greater than rtable ($r_{count} > r_{table}$) and is positive, then each statement or indicator is declared valid.

Table 4.2

Variable Validity Test Results Application of E-Billing System (X1)

Statement	Rhitung value	Rtabel value	Information
X1_1	0.875	0.1966	Valid
X1_2	0.870	0.1966	Valid
X1_3	0.851	0.1966	Valid
X1_4	0.793	0.1966	Valid
X1_5	0.780	0.1966	Valid

Source: Processed research data, 2020

Table 4.2 shows that the variable application of the e-billing system which consists of five statement items is known that all statement items for the variable application of the e-billing system are valid because they have a value greater than r table so that all statement items are for the variable application of the e-system. -billing in this study can be stated as a valid item.

Table 4.3
Test results Variable Validity Application of the E-Invoice System (X2)

Statement	Rhitung value	Rtabel value	Information
X2_1	0.864	0.1966	Valid
X2_2	0.791	0.1966	Valid
X2_3	0.827	0.1966	Valid
X2_4	0.912	0.1966	Valid
X2_5	0.897	0.1966	Valid

Source: Processed research data, 2020

Table 4.3 shows that the variable application of the e-invoice system which consists of five statement items is known that all statement items for the variable application of the e-invoice system have a value greater than r table so that all statement items for the variable application of the e-invoice system in the study this can be declared as a valid item.

Table 4.4
Validity Test Results Variable of E-Filing System Application (X3)

Statement	Rhitung value	Rtabel value	Information
X3_1	0.875	0.1966	Valid
X3_2	0.870	0.1966	Valid
X3_3	0.851	0.1966	Valid
X3_4	0.793	0.1966	Valid
X3_5	0.780	0.1966	Valid

Source: Processed research data, 2020

Based on table 4.4, it shows that the application of the e-filing system which consists of five statements is known that all statements for the variable application of the e-filing system have a value greater than r table so that all statement items for the variable application of the e-filing system in this study can declared as a valid item.

Table 4.5
Validity Test Results Variable Taxpayer Compliance (Y)

Item Number	Rhitung value	Rtabel value	Information
Y1_1	0.741	0.1966	Valid
Y1_2	0.807	0.1966	Valid
Y1_3	0.795	0.1966	Valid
Y1_4	0.755	0.1966	Valid
Y1_5	0.830	0.1966	Valid

Source: Processed research data, 2020

Based on table 4.5 shows that the taxpayer compliance variable which consists of five statement items, it is known that all statement items for the taxpayer compliance variable have a value greater than r table so that all statement items for taxpayer compliance variables in this study can be stated as items that are valid.

Reliability Test Results

The reliability test was conducted to determine the extent of the consistency of the research instrument. A research instrument can be said to be reliable or consistency if the Cronbach Alpha value is > 0.7 . Table 4.7 below shows the results of the reliability test in the study.

Table 4.7
Result Test Reliability

Variable	Cronbach's Alpha	Information
Application of e-Billing System	0.922	Reliable
Application of e-invoice system	0.936	Reliable
Application of the e-Filing System	0.938	Reliable
Taxpayer Compliance	0.947	Reliable
Understanding of the Internet	0.916	Reliable

Source: Processed research data, 2020

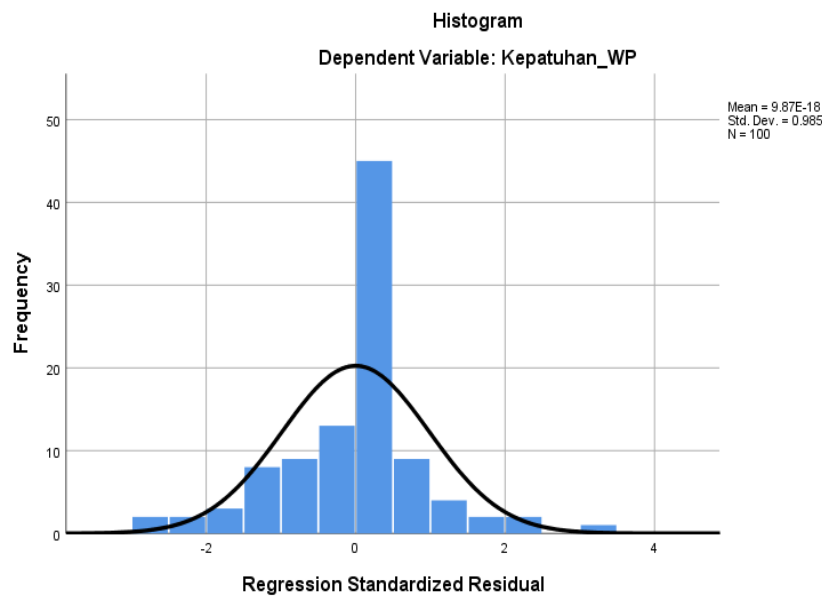
The reliability of the consistency between items or the reliability coefficient of the Cronbach's alpha value contained in table 4.7 above, namely the instrument for implementing the e-billing system of 0.922. The instrument for implementing the e-invoice system is 0.936, the instrument for the application of the e-filing system is 0.938. The instrument for implementing the taxpayer compliance system was 0.947 and the internet understanding instrument was 0.916. Thus it can be concluded that all research instruments can be said to be reliable because they have a Cronbach's alpha greater than 0.7. This shows that each statement item used as a research instrument is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

Classic assumption test

Normality test

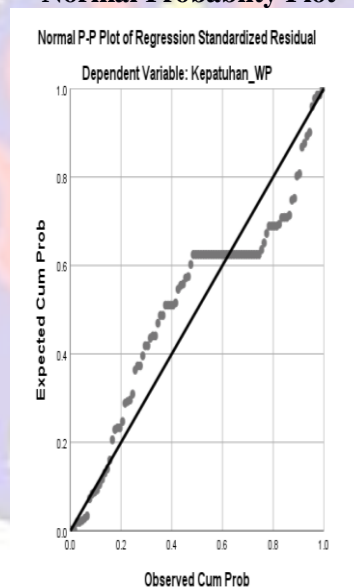
Normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. The method that can be taken to test the normality of the data is to use the Normal PP Plot Graph by looking at the data distribution. If on the graph the data distribution follows a straight line pattern, then the data is normal. The Normality Test in this study is as follows:

Figure 4.4
Histogram Graph



Source: Processed research data, 2020

Figure 4.5
Normal Probability Plot



Source: Processed research data, 2020

Based on the histogram graph, the residual data has shown a normal curve that forms a perfect bell. Likewise, on the normal PP Plot the residual data spread is not too normal (straight line). Thus, the data residuals are normally distributed and the regression model has met the normality assumption.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not have a correlation between the independent variables. To test the presence or absence of multicollinearity in the regression model, it can be seen through the Variance Factor (VIF) value and tolerance. Is VIF <10 and the tolerance value above 0.10.

Table 4.8
Result Test Multicollinearity

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	E_Billing	.171	5,839
	E invoicing	.171	5,862
	E_Filling	.175	5,707

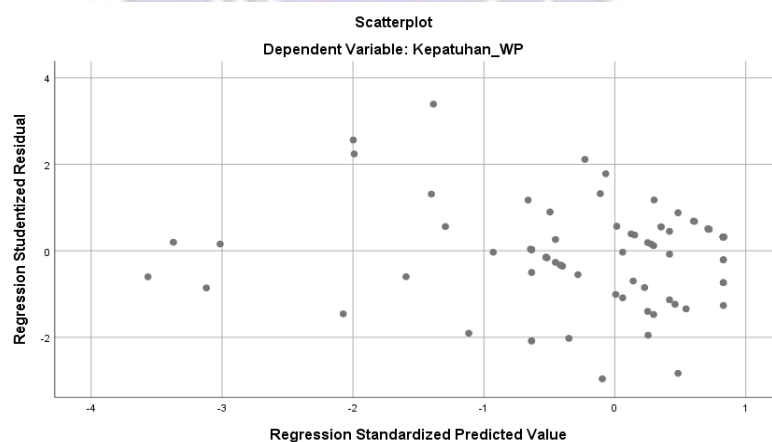
Source: Processed research data, 2020

Based on table 4.8 above, it can be seen that each independent variable has a VIF value of not more than 10 and a tolerance value of more than 0.10. So it can be concluded that between each independent variable there is no multicollinearity symptom in the regression model.

Heteroscedasticity Test

Heteroscedasticity test is performed to test the difference in residual variance from one observation period to another. If the residuals have the same variance, it is called homoscedasticity or heteroscedasticity does not occur. The regression equation is good if there is no heteroscedasticity. How to predict the presence or absence of heteroscedasticity in a model can be seen from the following scatterplot pattern.

Figure 4.6
Scatterplot Graph of Heteroscedasticity Test



Source: Processed research data, 2020

Based on the scatterplot graph in Figure 4.6 above, it can be seen that the dots are spread randomly and are spread either above or below the zero on the Y axis. It can be assumed that heteroscedasticity does not occur in the regression model, so the regression model is feasible to use.

Hypothesis testing

Multiple Linear Regression Test

Multiple linear regression analysis is used to determine the effect of the independent variable on the dependent variable. The results of the multiple linear regression analysis are as follows:

Table 4.9
Result Analysis Test Multiple Linear Regression

		Unstandardized Coefficients	
Model		B	Std. Error
1	(Constant)	2,181	1,261

E_Billing	.334	.131
E invoicing	.358	.132
E_Filling	.196	.126

a. Dependent Variable: WP Compliance

Source: Processed research data, 2020

Based on the regression output above, the regression equation model can be determined as follows:

$$\text{Taxpayer Compliance} = 2.181 + 0.334\text{E-Billing} + 0.358\text{E-Invoice} + 0.196\text{E-Filing} \dots\dots\dots 4.1$$

The regression equation shows a constant value of 2.181, this means that in the absence of independent variables (e-billing, e-invoicing, and e-filing), the taxpayer compliance generated by the taxpayer is 2.181.

The regression coefficient on the e-billing variable is 0.334, which means that if other independent variables have a constant (constant) value, then any increase in the value of the application of e-billing by one unit will result in an increase in the e-billing value of 0.334 or it can be said that the effect of application e-billing system on taxpayer compliance is positive.

The regression coefficient on the e-invoice variable is 0.358, which means that if other independent variables have a constant value, each one unit increase in the value of e-invoice application will result in an increase in the e-invoice value of 0.358 or it can be said that the effect of application the e-invoice system on taxpayer compliance is positive.

The regression coefficient on the e-filing variable is 0.196, which means that if other independent variables have a constant (constant) value, then any increase in the value of application *e-filing* of one unit, it will result in an increase in the value of e-filing by 0.196 or it can be said that the effect of the application of the e-filing system on taxpayer compliance is positive.

Statistical Test (t test)

T Test of Application of E-Billing, E-Invoice and E-Filing System Against Taxpayer Compliance

The t test was carried out in order to determine the effect of each independent variable on the dependent variable tested at a significant level of 0.05. The following are the results of the t test for this study

Table 4.10
Result Statistic test t

Model	T	Sig.
1 (Constant)	1,729	.087
E_Billing	2,547	.012
E invoicing	2,713	.008
E_Filling	1,556	.123

a. Dependent Variable: WP Compliance

Source: Processed research data, 2020

Based on the table above, it can be explained as follows:

The number of respondents was 100 ($n = 100$), the independent variable amounted to 3 ($k = 3$) with DegreeOfFreedom (df) = $nk-1$ or $100-3-1 = 96$ so with $df = 96$ and a significant level of 0.05 ($\alpha = 5\%$), then the t table can be determined using Microsoft Excel with the insert function formula:

Table = TINV (probability, deg freedom)

= TINV (0.05, 96)

Table = 1.98498

Based on the test results listed in the table above by using multiple linear regression analysis, the following results were obtained:

- 1) The application of the e-billing system obtained a t-count value of 2.547 which means it is greater than the t-table value of 1.98498 or ($t_{count} > t_{table}$). The significance value in the table above is 0.012 which means it is smaller than 0.05, so it can be concluded that the application of the e-billing system has an effect on taxpayer compliance.
- 2) The application of the e-invoice system obtained a t-count value of 2.713, which means it is greater than the t-table value of 1.98498 or ($t_{count} > t_{table}$). The significance value in the table above is 0.008 which means it is smaller than 0.05, so it can be concluded that the application of the e-invoice system has an effect on taxpayer compliance.
- 3) The application of the e-filing system obtained a t-value of 1.556, which means it is less than the t-table value of 1.98498 or ($t_{count} > t_{table}$). The significance value in the table above is 0.123 which means it is greater than 0.05, so it can be concluded that the application of the e-filing system has no effect on taxpayer compliance.

Coefficient of Determination (R²)

The coefficient of determination is used to determine how much the contribution of the independent variable (independent) to the dependent variable (dependent) in percentage units. The coefficient of determination is between zero and one. If the coefficient of determination is large (close to 1), it can be said that the independent variable can provide almost all the information needed to predict the dependent variable. To find out the contribution of the independent variables to the dependent variable, it can be seen from the adjusted R square.

Table 4.11
Result of Determination Coefficient Test (R²)

Model	Adjusted R Square
1	.714

a. Dependent Variable: WP Compliance

b. Predictors (Constant), E-Billing, E-Invoice, E-Filing

Source: Processed research data, 2020

Based on the table above, it shows the Adjusted R Square value of 0.714 or 71.4%. This means that the variables of the application of the e-billing system, e-invoicing and e-filing simultaneously influence taxpayer compliance by 71.4% while the remaining 28.6% is influenced by other variables which are not studied.

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

Conclusions from the problems raised in this study, as well as the analysis and discussion that has been carried out in the previous chapter. So in this conclusion chapter the writer tries to describe the conclusions from the analysis and discussion.

1. There is a positive and significant effect of the application of the e-billing system on taxpayer compliance. This research indicates that the better the application of the e-billing system, the taxpayer compliance will increase.
2. There is a positive and significant effect of the application of the e-invoice system on taxpayer compliance. This research indicates that the better the application of the e-invoice system and the taxpayer compliance will increase.
3. There is no positive and significant effect of the application of the e-filing system on taxpayer compliance. This is because public awareness to pay taxes is still low.

Suggestion

Based on the limitations of this study, the suggestions given by researchers for future research include the following:

1. The Directorate General of Taxes is expected to be able to embrace the public to attend tax socialization meetings.
2. It is expected that taxpayers will participate in the socialization on understanding of taxes held by the Directorate General of Taxes. Taxpayer activeness
3. Because when filing taxes online there are several obstacles, such as the e-filing website down, the activity link has been accessed but failed, it is suggested to improve the quality of the online tax service system again.

Research Limitations

This research has limitations that can be taken into consideration for improvement in further research, namely:

1. This research was conducted at the time of the corona outbreak and the recommendation to work from home prevented researchers from digging up more information from taxpayers.
2. Researchers find it difficult to find a place to be the object of research because some places are temporarily closed for face-to-face so that it takes a longer time to complete this research.

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