

THE GOOD NAME OF THE CORPORATE TAXPAYER IN MODERATING THE INFLUENCE OF TECHNICAL KNOWLEDGE, MORAL OBLIGATIONS, QUALITY OF SERVICE AND TAXPAYER COMPLIANCE

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ABSTRACT

The purpose of this study is to determine the level of mandatory compliance of the entity in carrying out tax obligations when it already has technical knowledge, moral obligations and quality of service as well as whether the Good Name of Taxpayers can improve taxpayer compliance. The research method was carried out quantitatively and analyzed using SMARTPLS 3.0 software. The results showed that all independent variables had a positive effect on taxpayer compliance, then the good name of taxpayers could only moderate the quality of service to taxpayer compliance.

Keywords: *Technical knowledge, quality of service, moral obligations, good name of corporate taxpayers, compliance of taxpayers.*

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INTRODUCTION

The world economy in the first semester of 2020 experienced pressure caused by the Covid-19 pandemic, but has begun to gradually improve after entering the second semester of 2020. This is experienced by both developed and developing countries affected by the decline in world trade volume and commodity prices (Bank Indonesia, 2020).

Indonesia certainly also feels the same impact on the economic sector as we know that the largest income of the Indonesian state comes from the tax sector. Tax is a mandatory contribution to the state owed by taxpayers, both entities and individuals who have a coercive nature under the Law by not getting direct compensation and used (DDTC, 2022). Therefore, the Ministry of Finance through the Directorate General of Taxes as an institution that has the authority seeks to update every Indonesian tax regulation to succeed state revenue through taxes. Tax collection is one of the main sources of state revenue in the state budget, even the figure can be above 80 percent of total state revenue, but based on data from 2018 to 2020, it tends to miss the target. The following is the realization of tax revenue for 2018-2020:

Table 1. Realization of tax revenue in 2018-2020

Year	Target	Realization	Achivement
2018	1424.00	1315.00	92.35 %
2019	1577.56	1332.06	84.44 %
2020	1198.82	758.60	63.28 %

Source: Ministry of Finance, 2021

The latest news related to tax avoidance emerged from China. Chinese tax authorities said that 3 independent companies (Panjin North Asphalt Fuel Co., Liaoning Baolai Bio-Energy Co., and Panjin Haoye Chemical Co.) engaged in oil refinery were proven to have forged large invoices. This is done so that the three do not need to pay value added tax (VAT) on the sale of the processed oil (ddtc.co.id, 2022).

Tax avoidance also often occurs in Indonesia, one example is carried out by the technology giant, namely Google. Tax avoidance is done by Google by establishing its headquarters in countries that have low tax rates. In fact, the company's profits come from other countries such as Indonesia. One of them, advertisements on sites that can be accessed from all corners of the world (cnnindonesia.com, 2019). In addition to the case of tax evasion by Google, another case that had horrendous in Indonesia was the case of PT. Adaro Energy Tbk with issuer code ADRO which is a leading mining company in Indonesia. Global Witness mentions that a large mining company in Indonesia, PT. Adaro Energy Tbk conducts tax subterfuge. Adaro is said to carry out transfer pricing through its subsidiary in Singapore, Coaltrade Services International. The effort is said to have been carried out from 2009 to 2017. Adaro is alleged to have arranged in such a way that they could pay US\$ 125 million or equivalent to Rp 1.75 trillion (exchange rate Rp 14 thousand) lower than what should be paid in Indonesia (finance.detik.com, 2019). Based on the case above, it can be seen that it is indicated from the beginning that management has the intention to have an attitude of tax non-compliance resulting in a high intention towards tax non-compliance. (Hidayat & Nugroho, 2010) states that tax non-compliance behavior is based on the intention to disobey taxes. This can cause the company to lose its good name in the eyes of the public through the above case. Tax avoidance is widely discussed, so it is defined as an explicit tax deduction in any way, legally or illegally. Meanwhile, in the academic context, tax avoidance is a company strategy in tax avoidance efforts that have an impact on tax obligations carried out by still remaining in tax provisions and not violating established tax provisions. The technique is carried out by taking advantage of weaknesses in tax laws and regulations to minimize the amount of tax owed so as to make transactions that are not charged with the tax burden (Gustivo, 2022).

Based on the background of existing problems, it can be concluded that the level of Corporate Taxpayer Compliance is still low because every company must have tax planning in accordance with their respective business sectors. Tax is a mandatory contribution to the state owed by taxpayers, both entities and individuals who have a coercive nature under the Law, by not getting direct compensation and used for state purposes for the greatest prosperity of the people. (DDTC, 2022). However, in reality, tax avoidance also often occurs in Indonesia, one example is that carried out by the technology giant, namely Google. Tax avoidance is done by Google by establishing its headquarters in countries that have low tax rates. In fact, the company's profits come from other countries such as Indonesia. One of them, advertisements on sites that can be accessed from all corners of the world (cnnindonesia.com, 2019). In addition to the case of tax evasion by Google, another case that had horrendous in Indonesia was the case of PT. Adaro Energy Tbk with issuer code ADRO which is a leading mining company in Indonesia. Global Witness mentions that a large mining company in Indonesia, PT. Adaro Energy Tbk conducts tax subterfuge. Adaro is said to carry out transfer pricing through its subsidiary in Singapore, Coaltrade Services International. The effort is said to have been carried out from 2009 to 2017. Adaro is alleged to have arranged in such a way

that they could pay US\$ 125 million or equivalent to Rp 1.75 trillion (exchange rate Rp 14 thousand) lower than what should be paid in Indonesia (finance.detik.com, 2019).

In order for this research to provide maximum results, it is necessary to limit the problem, namely, a) The subject of this study is the Corporate Taxpayer Representative Account at the DKI Jakarta Area Tax Service Office. b) This study uses Multiple Linear Regression Analysis method with moderation variables. The scope of this study uses dependent variables (Technical Knowledge, Service Quality and Moral Obligations) while the independent variables (Corporate Taxpayer Tax Compliance) and moderation variable (Good Name of Corporate Taxpayers).

Based on the limitation of existing problems, the following formulation of the problem in this study is a positive predictor of Corporate Taxpayer Tax Compliance. Whether Service Quality is a positive predictor of Corporate Taxpayer Tax Compliance. Whether Moral Liability is a negative predictor of Corporate Taxpayer Tax Compliance. Whether the Good Name of Corporate Taxpayers can moderate Technical Knowledge / Tax Rules on Corporate Taxpayer Tax Compliance. Whether the Good Name of Corporate Taxpayers can moderate the Quality of Service to Corporate Taxpayer Tax Compliance. Whether the Good Name of Corporate Taxpayers can moderate the Moral Obligation to Corporate Taxpayer Tax Compliance.

The purpose of this study is to empirically test the role of Technical Knowledge / Tax Rules can be a positive predictor of Corporate Taxpayer Tax Compliance. To test empirically, the role of Service Quality can be a positive predictor of Corporate Taxpayer Tax Compliance. To empirically test the role of Moral Liability can be a negative predictor of Corporate Taxpayer Tax Compliance. To empirically test the role of Taxpayer Good Name in moderating Technical Knowledge / Tax Rules against Corporate Taxpayer Tax Compliance. To empirically test the role of Taxpayer Good Name in moderating Service Quality towards Corporate Taxpayer Tax Compliance. To empirically examine the role of Taxpayer Good Name in moderating Moral Obligations towards Corporate Taxpayer Tax Compliance. The benefits of this research can be used as literature in the field of Taxation. Can be used by the Directorate General of Taxes in viewing Corporate Taxpayer Compliance. Can be used by the Financial Services Authority in viewing Corporate Taxpayer Compliance.

METHOD

A. Research Design

The research was conducted by distributing questionnaires to Account Representatives / ARs at the DKI Jakarta Area Tax Service Office to empirically test the influence of Technical Knowledge, Service Quality, Moral Obligations on Corporate Taxpayer Compliance and using moderation variables for Taxpayer Good Name. The type of data used in this study is primary data. The distribution of questionnaires will be carried out by visiting the DKI Jakarta Area Tax Service Office (Sekaran and Bougie, 2016). This research uses the SmartPLS 3.0 application because this software can provide relevant guidance on primary data (Santosa, 2018).

B. Population ,Sample Selection Techniques and Sample Size

1. Population

This study uses population which refers to the entire group of people, events, or things of interest that researchers want to study (Sekaran & Bougie, 2016). The population used in this study is Corporate Taxpayers registered at the DKI Jakarta Area Tax Service Office represented by Account Representatives / ARs who supervise the activities of Corporate Taxpayers so that the results will be more accurate. The total population of Corporate Taxpayers in the DKI Jakarta area Tax Service Office is 1000 Corporate Taxpayers.

2. Sample Selection Techniques

The sample selection technique used in this study is purposive sampling. Purposive Sampling is a sampling technique with certain considerations in (Sugiyono, 2010). The reason for using purposive sampling techniques is because this technique is most appropriate for quantitative research, or research that does not generalize (Sugiyono, 2010). Due to time and cost constraints, the number of samples successfully recorded was 200 Corporate Taxpayers.

3. Sample Size

The sample is part of the population and consists of several selected parts of the population (Sekaran & Bougie, 2016). This study uses a sample of Account Representatives / ARs who oversee the activities of Corporate Taxpayers.

C. Questionnaire Identification

The questionnaire obtained both from the parent journal and supporting journals is then modified according to the current situation and conditions so that the questionnaire will be divided into several parts with the following details:

1. Foreword

This section contains a questionnaire containing a prologue that explains who the researcher is and explains the purpose and purpose of this research carried out as well as a statement explaining that the researcher will maintain the confidentiality of data and respondents' views on the variables tested.

2. Identity of Respondents

The section shows who is the respondent in study ii, of course, the respondent has met the targeted criteria.

3. Questionnaire Items

This section contains a questionnaire which is the main part, where there are questions that have been grouped based on the variables tested and the presentation of questions from each indicator.

4. Criticism and Suggestions

The final part in this questionnaire is the part presented by the researcher to criticize the advantages and disadvantages aimed at improvement and even for subsequent research conducted by the researcher.

D. Operationalization of Variables and Instruments

1. Variable Operationalization

Operational variables construct variables into definitions that can be measured by reducing the abstract level of the variable through the delineation of dimensions and

related variable elements (Sekaran & Bougie, 2016). Variable dimensions can be different at different times for the same object or person, or at the same time for different objects.

Indicator measurements are carried out using instruments in the form of existing Likert scales using measurement scales with modified Likert scales so that they have a range of values from 1 to 6. The range of Likert scale values used has been modified with the aim of avoiding the attitude of respondents who answer questions on neutral or hesitant choices (Edwards, 1957).

2. Instruments

The instrument used in this study was a questionnaire. The questionnaire itself is a group of written questions that have been prepared or formulated before, where later the respondents will record their answers and usually the answers are poured in the form of choices from the alternatives given (Sekaran and Bougie, 2016). The questionnaire that has been prepared and wants to be distributed, sember from previous research indicators. The questionnaire in question is a modification of research conducted by previous researchers because in this study there is a readjustment of existing questions to suit the current situation and conditions.

E. Data Analysis

In this study, researchers used quantitative analysis techniques. Where an analysis was carried out to determine the influence between variables in this study. The quantitative analysis data used in this study is primary data that has been collected. The tools used quantitative analysis techniques are questionnaires by providing scores / values for each question item that has been prepared. The analysis in this study was carried out simultaneously and using the SmartPLS 3.0 application program. Some of the analyses used are as follows:

1. Descriptive Statistical Analysis

Descriptive analysis was obtained from the results of tabulations of research questionnaires distributed to 200 respondents who were willing to become research respondents. In determining the ranking on each research variable, it can be seen from the comparison between the actual score and the ideal score and in getting the tendency of respondents' answers will be based on the average score of the answer which will then be categorized in the following score range:

2. Metode Partial Least Square (PLS)

The Partial Least Square (PLS) method is one of the techniques in Structural Equation Modeling (SEM) analysis that has the ability to analyze latent variables, indicator variables, and measurement errors directly. PLS becomes an option that can be considered when the theory used is less solid, the indicator does not meet the requirements of the reflective measurement model, or the data does not have a normal distribution. (Wiyono, 2011). Structural Equation Modeling (SEM) is a method that combines elements of multiple regression analysis and factor analysis to simultaneously test dependency relationships between various measurable variables. PLS is a variant-focused SEM approach, which allows simultaneous testing of both the outer model and the inner model. Measurement models are used to test validity and reliability, while structural models are used to test causal relationships between variables. (Wiyono, 2011).

In the process of testing models using the PLS method, there are six stages that must be carried out (Ghozali & Latan, 2015). The stages are as follows:

- a. The Model Specification stage involves the formation of an Inner Model that describes causality relationships between latent variables based on relevant theories. In addition, this stage also involves the formation of an Outer Model that describes the relationship between indicators and related variables.
- b. The stage of making a Path Diagram involves the design results of the Inner Model and Outer Model which are then represented in the form of a path diagram. Furthermore, the preparation of structural models is carried out by connecting and regulating the relationship between dependent and independent variables with related indicators.
- c. The conversion stage of a Path Diagram into an Equation involves developing a model in the form of a path diagram into a specific model of the equation. Through this conversion, it can be known the magnitude of influence between variables and related indicators.
- d. Parameter estimation is done after the model is described in detail in the form of equations. At this stage, estimates are made on the parameters of the dependent variable (Y) and independent variable (X) with the aim of measuring the suitability of the model to the estimated variables and parameters, as well as related indicators. Parameter estimation can be seen through the Weight Estimate value which provides information about the most dominant influences, as well as through the Path Estimate value which indicates the relationship between the variable and the indicator.
- e. Evaluasi Kriteria Goodness of Fit :
 - 1) Evaluation of the Reflective Measurement Model (Outer Model) involves assessing scores based on calculated correlations, which are measured using 4 outer model measurement criteria, namely:
 - Convergent Validity, used to assess the validity of each indicator used in research. If the CV value is low, this indicates that the indicators are less effective in representing the developed variable. If the loading factor meets the criteria of at least 0.5, then it can be considered a good indicator.
 - Discriminant Validity, used to measure reflective indicators based on cross-loading indicators with other variables. If the DV value > 0.5 , the variable is considered a good comparison for the model.
 - Composite Reliability, a test that shows the extent to which a measuring device is reliable or consistent. If the CR value > 0.70 , the method used in the study is considered reliable,
 - Cronbach Alpha, Alpha is used for reliability measurement According to Sarjono and Julianita (2011: 35), a data or research that is declared reliable if it meets the following criteria:
 - If the Cronbach alpha value is more than 0.6 then the data is considered reliable.
 - If the Cronbach alpha value is less than 0.6 then the data is declared unreliable.

- 2) Structural Measurement Model Evaluation (Inner Model) involves evaluating the fit of the model in predicting causality relationships between latent variables. This evaluation includes 4 tests, namely:
- The Path Coefficient test is a path analysis method used systematically to study the direct or indirect influence between independent variables on dependent variables (Ghozali & Latan, 2015).
 - The Coefficient of Determination (R²) is an indicator that describes the proportion of variation in the dependent variable that can be explained by the independent variable (Latan & Ghozali, 2015). R² is used as a measure to evaluate the extent to which the model used in the study can explain variation in the dependent variable. The range of R² values is between zero to one, where a value close to one indicates that the independent variable is able to provide complete information to predict the dependent variable and vice versa.
 - The f-square test is used to determine the effect of the independent variable on the dependent variable. The value of f-square has a number of criteria, where if the value of 0.02 is classified as a weak influence, if the value of 0.15 is a moderate influence and if the value is 0.35 is a strong influence (Ghozali & Latan, 2015).
 - Test t / hypothesis. This study was conducted in two stages, namely data analysis without considering the moderation effect and by considering the moderation effect. This approach aims to identify the difference between models without moderation and models with moderation effects in order to understand the impact of those moderation effects. The hypothesis will be accepted if the p value < 0.05 with a confidence level of 5%. In addition, the value of the path coefficient is used to determine the direction of the correlation relationship between constructs. If the path coefficient has a positive value, it indicates the presence of a positive relationship between such constructs, and vice versa. (Ghozali, 2013).

RESULTS AND DISCUSSION

Based on the data that has been done, the results can be used to answer the hypothesis in this study. Test the hypothesis in this study by looking at the value of T-Statistics and the value of P-Values. The research hypothesis can be declared accepted if the P-Values value < 0.05 (Hair et al., 2019). The following are the results of the hypothesis test obtained in this study through the inner model:

Table 2. Test the hypothesis

Hypothesis	Variable	Original Sample (O)	T Statistics ((O/STDEV))	P Values	Information
H1	PT KWP→	0,357	7,497	0,000	Significant Positive
H2	KPE KWP→	0,158	2,867	0,004	Significant Positive
H3	KM KWP→	0,201	3,504	0,000	Significant Positive
H4	PT*NB KWP→	-0,072	1,512	0,131	Insignificant

H5	KPE*NB KWP→	0,168	3,487	0,001	Significant Positive
H6	KM*NB KWP→	-0,079	1,922	0,055	Insignificant

Source: Primary Data Processed (2023)

The results of the hypothetical test in the study can be explained as follows:

The results of the hypothesis test show the effect of Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y) has a statistical T value of 7.497 and a P value of 0.000. The statistical T value is greater than the table T ($7.497 > 1.96$) and the P value of 0.000 is less than the alpha standard of 5% ($0.000 < 0.05$), indicating a significant influence on the Technical Knowledge variable (X1) on Corporate Taxpayer Compliance (Y). The coefficient value shows the effect given by Technical Knowledge on Corporate Taxpayer Compliance is positive, so it can be concluded that there is a positive and significant influence of Technical Knowledge on Corporate Taxpayer Compliance. In other words, better Technical Knowledge is able to improve Corporate Taxpayer Compliance or the H1 hypothesis is accepted.

The results of the hypothesis test show the effect of service quality (X2) on Corporate Taxpayer Compliance (Y) has a statistical T value of 2.867 and a P value of 0.004. The statistical T value is greater than the table T ($2.867 > 1.96$) and the P value of 0.004 is smaller than the alpha standard of 5% ($0.004 < 0.05$), indicating a significant influence on the service quality variable (X2) on Corporate Taxpayer Compliance (Y). The coefficient value shows the effect given by the quality of service on corporate taxpayer compliance is positive, so it can be concluded that there is a positive and significant influence of service quality on corporate taxpayer compliance. In other words, better service quality can improve Corporate Taxpayer Compliance or the H2 hypothesis is accepted.

The results of the hypothesis test show the effect of Moral Obligation (X3) on Corporate Taxpayer Compliance (Y) has a statistical T value of 3.504 and a P value of 0.000. The statistical T value is greater than the table T ($3.504 > 1.96$) and the P value of 0.000 is less than the alpha standard of 5% ($0.000 < 0.05$), indicating a significant influence on the variable Moral Obligation (X3) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Moral Obligation on Corporate Taxpayer Compliance is positive, so it can be concluded that there is a positive and significant influence of the Moral Obligation on Corporate Taxpayer Compliance. In other words, better Moral Obligations can improve Corporate Taxpayer Compliance or the H3 hypothesis is accepted.

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderating Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y) has a statistical T value of 1.512 and a P value of 0.131. The statistical T value is smaller than the table T ($1.512 < 1.96$) and the P value of 0.131 is greater than the alpha standard of 5% ($0.131 > 0.05$), indicating that the Good Name of Corporate Taxpayers (Z) cannot moderate the effect of Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Good Name of Corporate Taxpayers in moderating Technical Knowledge on Corporate Taxpayer Compliance is negative, so it can be concluded that the Good Name of Corporate Taxpayers cannot moderate the influence of Technical Knowledge on Corporate Taxpayer Compliance. In other words, the Technical Knowledge

moderated by the Corporate Taxpayer's Good Name is not able to improve Corporate Taxpayer Compliance or the H4 hypothesis is rejected.

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderates the Quality of service (X2) to Corporate Taxpayer Compliance (Y) has a statistical T value of 3.487 and a P value of 0.001. The statistical T value is greater than the table T ($3.487 > 1.96$) and the P value of 0.001 is less than the alpha standard of 5% ($0.001 < 0.05$), indicating that the Good Name of Corporate Taxpayers (Z) can moderate the effect of Service Quality (X2) on Corporate Taxpayer Compliance (Y). The coefficient value shows the influence given by the Good Name of Corporate Taxpayers in moderating the Quality of service on Corporate Taxpayer Compliance is positive, so it can be concluded that the Good Name of Corporate Taxpayers can moderate the effect of Service Quality on Corporate Taxpayer Compliance. In other words, the Quality of service moderated by the Good Name of Corporate Taxpayers is able to improve Corporate Taxpayer Compliance or the H5 hypothesis is accepted.

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderating Moral Obligations (X3) to Corporate Taxpayer Compliance (Y) has a statistical T value of 1.922 and a P value of 0.055. The statistical T value is smaller than the table T ($1.922 < 1.96$) and the P value of 0.055 is greater than the alpha standard of 5% ($0.055 > 0.05$), indicating that the Good Name of the Corporate Taxpayer (Z) cannot moderate the effect of Moral Obligation (X3) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Good Name of Corporate Taxpayers in moderating Moral Obligations on Corporate Taxpayer Compliance is negative, so it can be concluded that the Good Name of Corporate Taxpayers cannot moderate the effect of Moral Obligations on Corporate Taxpayer Compliance. In other words, the Moral Obligation moderated by the Good Name of the Corporate Taxpayer is not able to improve the Corporate Taxpayer's Compliance or the H6 hypothesis is rejected.

Discussion

1. Technical Knowledge of Corporate Taxpayer Compliance

The results of the hypothesis test show the effect of Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y) has a statistical T value of 7.497 and a P value of 0.000. The statistical T value is greater than the table T ($7.497 > 1.96$) and the P value of 0.000 is less than the alpha standard of 5% ($0.000 < 0.05$), indicating a significant influence on the Technical Knowledge variable (X1) on Corporate Taxpayer Compliance (Y). The coefficient value shows the effect given by Technical Knowledge on Corporate Taxpayer Compliance is positive, so it can be concluded that there is a positive and significant influence of Technical Knowledge on Corporate Taxpayer Compliance. In other words, better Technical Knowledge is able to improve Corporate Taxpayer Compliance or the H1 hypothesis is accepted.

The results of this study are supported by previous research conducted by M. Ardhy Erwanda, Henri Agustin, and Erly Mulyani (2019), where this study examined the effect of the Application of , Tax Knowledge and Compliance Costs on Taxpayer Compliance. Where the results obtained by the Application of have a positive effect on Taxpayer Compliance while Tax Knowledge does not affect Taxpayer Compliance and Compliance Costs cannot moderate existing independent variables. Then, Nurlis and Islamiah Kamil's

research (2015), this study discusses the influence of Taxpayer Awareness, Tax Knowledge, Tax Sanctions, and Fiscus Services on Taxpayer Compliance. The results obtained for Taxpayer Awareness, Tax Sanctions and Fiscus Services have a positive effect on Taxpayer Compliance, while for Tax Knowledge have a negative effect on Taxpayer Compliance.

Tax Knowledge and Compliance Knowledge of taxation is the understanding and understanding of arrest in tax law. The public must have knowledge and understanding of tax regulations, because to fulfill tax obligations, taxpayers need to know about taxes first. Without their knowledge and understanding of tax rules, people may not be willing to pay taxes. With their understanding of taxes good, people will better understand the importance of paying taxes, and what benefits can be felt directly and indirectly.

With knowledge and understanding of tax rules, people will be open-minded, that taxes are purely used for the needs of the nation and its people. With this understanding of taxation, the level of corruption and fraud that may occur can be minimized. At the same time, the level of compliance of taxpayers to pay taxes will increase.

2. Quality of service to Corporate Taxpayer Compliance

The results of the hypothesis test show the effect of service quality (X2) on Corporate Taxpayer Compliance (Y) has a statistical T value of 2.867 and a P value of 0.004. The statistical T value is greater than the table T ($2.867 > 1.96$) and the P value of 0.004 is smaller than the alpha standard of 5% ($0.004 < 0.05$), indicating a significant influence on the service quality variable (X2) on Corporate Taxpayer Compliance (Y). The coefficient value shows the effect given by the quality of service on corporate taxpayer compliance is positive, so it can be concluded that there is a positive and significant influence of service quality on corporate taxpayer compliance. In other words, better service quality can improve Corporate Taxpayer Compliance or the H2 hypothesis is accepted.

The results of this study are supported by previous research conducted by I Nengah Ari Putra and Putu Ery Setiawan (2020), where this study reviews Taxpayer Awareness, Service Quality, Understanding of Taxation and the Application of the System to Taxpayer Compliance. The results obtained from this study are that all of them have a positive effect on Taxpayer Compliance. Then, research by Saiful Bahri, Yossi Diantimala and M. Shabri Abd. Majid (2018), where this study examines the effect of Service Quality, Tax Understanding, and Tax Sanctions on Taxpayer Compliance. The results obtained for Quality of Service and Tax Sanctions do not affect Taxpayer Compliance, while for Tax Understanding it affects Taxpayer Compliance.

Windurization in (SAILI et al., 2005) concluded that there is a positive relationship between service quality and taxpayer compliance. If tax compliance as a product, then the level of tax compliance becomes the main focus of the achievement of the organization of the tax office. Quality of service cannot be achieved without quality processes. Therefore, it is necessary to have the right organization. However, the right organization requires leadership that has a strong commitment. Therefore, commitment from the bottom up is the pillar supporting other pillars. When one of the ground pillars is weak, all the pillars become weak.

3. Moral Obligation to Corporate Taxpayer Compliance

The results of the hypothesis test show that the effect of Moral Obligation (X3) on Corporate Taxpayer Compliance (Y) has a statistical T value of 3.504 and a P value of 0.000.

The statistical T value is greater than the table T ($3.504 > 1.96$) and the P value of 0.000 is less than the alpha standard of 5% ($0.000 < 0.05$), indicating a significant influence on the variable Moral Obligation (X3) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Moral Obligation on Corporate Taxpayer Compliance is positive, so it can be concluded that there is a positive and significant influence of the Moral Obligation on Corporate Taxpayer Compliance. In other words, better Moral Obligations can improve Corporate Taxpayer Compliance or the H3 hypothesis is accepted.

Moral obligations are norms that individuals have in experiencing certain things, such as ethics and life principles (Ajzen, 2002). Pranata (2015), Farrar, et al. (2019), Purnamasari & Sudaryo (2018), Wirawati & Putra (2019), Hardiningsih, et al. (2011) and Razman (2015) found that moral obligations have a positive effect on corporate taxpayer reporting at KPP Denpasar Barat. This means that the higher the morality of the taxpayer affects the increase in taxpayer compliance. Richardson (2006) and (Mustikasari, 2007) Disclose that moral obligations positively affect corporate taxpayer compliance. If the corporate taxpayer has a high moral obligation, then the compliance of the taxpayer increases.

4. Taxpayer Good Name moderates Technical Knowledge with Corporate Taxpayer Compliance

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderating Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y) has a statistical T value of 1.512 and a P value of 0.131. The statistical T value is smaller than the table T ($1.512 < 1.96$) and the P value of 0.131 is greater than the alpha standard of 5% ($0.131 > 0.05$), indicating that the Good Name of Corporate Taxpayers (Z) cannot moderate the effect of Technical Knowledge (X1) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Good Name of Corporate Taxpayers in moderating Technical Knowledge on Corporate Taxpayer Compliance is negative, so it can be concluded that the Good Name of Corporate Taxpayers cannot moderate the influence of Technical Knowledge on Corporate Taxpayer Compliance. In other words, the Technical Knowledge moderated by the Corporate Taxpayer's Good Name is not able to improve Corporate Taxpayer Compliance or the H4 hypothesis is rejected.

Knowledge taxation is the process of transforming taxpayer attitudes and behavior in order to develop society through teaching and training. The theory of planned behavior is used to examine more specific behavior, namely the behavior of disobeying tax provisions. (Ajzen & Fishbein, 1969) Expressed intention as a cognitive and conative representation of an individual's readiness to display a behavior. Intention is the determinant and disposition of behavior, so that individuals have the right opportunity and time to display the behavior to others. (Mustikasari, 2007) Conclude that taxpayers who have a tax-non-compliance attitude result in a high intention towards tax non-compliance. (Hidayat & Nugroho, 2010) states that tax non-compliance behavior is based on the intention to disobey taxes.

5. Good Name of Taxpayers moderates Service Quality with Corporate Taxpayer Compliance

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderating the Quality of service (X2) to Corporate Taxpayer Compliance (Y) has a statistical T value of 3.487 and a P value of 0.001. The statistical T value is greater than the

table T ($3.487 > 1.96$) and the P value of 0.001 is less than the alpha standard of 5% ($0.001 < 0.05$), indicating that the Good Name of Corporate Taxpayers (Z) can moderate the effect of Service Quality (X2) on Corporate Taxpayer Compliance (Y). The coefficient value shows the influence given by the Good Name of Corporate Taxpayers in moderating the Quality of service on Corporate Taxpayer Compliance is positive, so it can be concluded that the Good Name of Corporate Taxpayers can moderate the effect of Service Quality on Corporate Taxpayer Compliance. In other words, the Quality of service moderated by the Good Name of Corporate Taxpayers is able to improve Corporate Taxpayer Compliance or the H5 hypothesis is accepted.

Quality services can improve taxpayer compliance in realizing their tax obligations (Winerungan, 2013). The low compliance of taxpayers with tax regulations is caused by the low quality of services provided by tax officers (Fuadi and Mangoting, 2013). Hardiningsih and Yulianawati (2011), Andini, et al. (2018), Tan & Braithwaite (2018) Wadesango, et al. (2018), Guzel, et al (2019), (Siregar et al., 2012) and Murti, et al. (2014) prove that the quality of tax services has a significant effect on taxpayer compliance. (Ajzen, 1991).

6. Good Name of Taxpayers moderates Moral Obligations with Corporate Taxpayer Compliance

The results of the hypothesis test show that the Good Name of Corporate Taxpayers (Z) moderating Moral Obligations (X3) to Corporate Taxpayer Compliance (Y) has a statistical T value of 1.922 and a P value of 0.055. The statistical T value is smaller than the table T ($1.922 < 1.96$) and the P value of 0.055 is greater than the alpha standard of 5% ($0.055 > 0.05$), indicating that the Good Name of the Corporate Taxpayer (Z) cannot moderate the effect of Moral Obligation (X3) on Corporate Taxpayer Compliance (Y). The value of the coefficient shows the influence given by the Good Name of Corporate Taxpayers in moderating Moral Obligations on Corporate Taxpayer Compliance is negative, so it can be concluded that the Good Name of Corporate Taxpayers cannot moderate the effect of Moral Obligations on Corporate Taxpayer Compliance. In other words, the Moral Obligation moderated by the Good Name of the Corporate Taxpayer is not able to improve the Corporate Taxpayer's Compliance or the H6 hypothesis is rejected.

Moral obligations are norms that individuals have in experiencing certain things, such as ethics and life principles (Ajzen, 2002). Pranata (2015), Farrar, et al. (2019), Purnamasari & Sudaryo (2018), Wirawati & Putra (2019), Hardiningsih, et al. (2011) and Razman (2015) found that moral obligations affect corporate taxpayer reporting at KPP Denpasar Barat. This means that the higher the morality of the taxpayer affects the increase in taxpayer compliance. Richardson (2006) and (Mustikasari, 2007) Disclose that moral obligations affect corporate taxpayer compliance. If the corporate taxpayer has a high moral obligation, then the compliance of the taxpayer increases. Hanno and Violette (1996) found that attitudes towards tax non-compliance influence tax non-compliance intentions.

CONCLUSION

Based on the results of research that has been conducted on the Good Name of Corporate Taxpayers in moderating the Influence of Technical Knowledge, Moral Obligations, Service Quality and Taxpayer Compliance, conclusions can be drawn up from the results of the study,

namely Technical knowledge has a positive and significant effect on Corporate Taxpayer Compliance. Service quality has a positive and significant effect on Corporate Taxpayer Compliance. Moral Obligations have a positive and significant effect on Corporate Taxpayer Compliance. Taxpayer Good Name cannot moderate Technical Knowledge with Corporate Taxpayer Compliance. The Good Name of Taxpayers can moderate the Quality of service with Corporate Taxpayer Compliance. The Good Name of the Taxpayer cannot moderate the Moral Obligation with the Corporate Taxpayer's Compliance.

Based on the results and conclusions of the study, a number of suggestions can be found to get better research results for the object of research, it is recommended to improve Corporate Taxpayer Compliance by taking into account a number of factors including Technical Knowledge, Service Quality, Moral Obligations and Good Name of Corporate Taxpayers. For academics, it is recommended to be developed by completing research methods in the form of interviews with the Head of the Primary Tax Office regarding the level of compliance of Corporate Taxpayers. So that a statistical diagram of Corporate Taxpayer compliance in the last 3 years is obtained which can show factors that can affect Corporate Taxpayers in carrying out Tax Obligations. For further research, it is recommended to be able to use other variables such as Tax Sanctions, Compliance Costs, and Taxpayer awareness.

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