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Abstract

Literature review article on the influence of understanding tax accounting, quality of tax administration services, and tax sanctions on taxpayer compliance. This article aims to build a hypothesis on the impact between variables to be used in further research. The method of writing this article is to use the library research method, whose sources come from online media, including Google Scholar, Mendeley, and other academic online media. This literature review article results are as follows: 1) understanding of accounting affects taxpayer compliance; 2) the quality of tax authorities' services affects taxpayer compliance; and 3) Tax sanctions affect taxpayer compliance.

Keywords: taxpayer compliance, understanding of tax accounting, quality of tax authorities and tax sanctions

1. Introduction

The goal of national development is to create a just and prosperous society based on Pancasila and the 1945 Constitution that is materially and spiritually equitable. A national development program requires a number of sources of funds, one of which is obtaining a source of funds from tax revenues. Until now tax revenue contributes more than 75 % of total state revenue. The same is true in nearly all countries where taxation dominates the government's share of revenues. Any money collected from tax revenues is used for the prosperity of the people (Putra, 2022).

Based on the Central Bureau of Statistics (BPS), income in a country from 2014 to 2020, the implementation of tax revenue from year to year has increased, except in 2020, tax revenue has decreased by 1,285,136 billion rupiah. Tax revenues in Indonesia are still relatively low compared to other countries, including ASEAN countries. This can be seen in Indonesia's tax ratio. Indonesia's tax ratio is 8.33 percent in 2020 and 9.11 percent in 2021. In 2021 the tax ratio will increase as the Indonesian economy begins to recover and achieves a tax revenue target (Putra, 2022).

Indonesian citizens' compliance level in submitting Annual Tax Returns (SPT) and paying taxes has tended to increase over the last five years. The Directorate General of Taxes found that the percentage of taxpayers submitting annual tax returns will reach 84.07% in 2021, with 15.9 million tax returns reported by 19 million taxpayers. As seen from the last five years, the compliance rate 2017 was 72.58%. In 2018, the tax rate fell to 71.1%, paying only 12.55 million taxes out of 17.65 million taxpayers. Whereas in 2019, the compliance rate again increased to 73.06%. 13.39 million of the 18.33 million taxpayers who submitted Annual Tax Returns. In 2020, the taxpayer compliance rate rose again to 78%. A year later, the taxpayer compliance rate increased again to 84.07%. The government also remains committed to expanding the tax debt ratio towards 2022 (pajakku, 2023)

Tax offices in Indonesia are managed by the administrative center of the Directorate General of Taxes and by local governments through the tax service office. The duties and responsibilities according to the regulation of the minister of finance number 184/PMK.01/2010 concerning the organization and work procedures of the ministry of finance are to compile the implementation of standard technician policies in the field of taxation. The Directorate General

of Taxes is also responsible for achieving state revenue, and the Directorate General of Taxes must go the extra mile to achieve the tax revenue target. Efforts to realize the taxation target require the taxpayer community to comply with existing regulations, namely fulfilling tax obligations. Various measures are being made, namely voluntarily increasing the number of taxpayers and expanding the tax base through educational activities and service improvement, expansion and improvement of supervision to expand the reach of taxpayers, development of payment channels for taxpayers to make it easier for taxpayers to access applications and pay their taxes, optimizing the collection and use of internal and external data, enforcement by the to facilitate tax compliance The level of tax revenue can be influenced by several factors, namely understanding of accounting taxes, the quality of tax services and tax sanctions.

The first factor that can affect taxpayer compliance is the understanding of tax accounting. Good accounting knowledge makes it easier for taxpayers to carry out their obligations. Understanding accounting is related to understanding the transaction process so that it becomes a financial report. Taxpayers understand tax accounting better if they can efficiently carry out proper bookkeeping. Therefore if you know good accounting, the intention to comply with taxpayers will also increase. Understanding accounting affects compliance with taxpayers. Taxpayer compliance starts from the taxpayer's knowledge of good accounting so that the results are correct and accurate. It increases taxpayers' interest in paying taxes to fulfill their reporting obligations (Rusli, Hardi, & Pakpahan, 2015).

The second factor affecting taxpayer compliance is the quality of tax authorities' services. One thing that KPP should pay more attention to is the quality of services provided. Public services improve people's welfare (Agus, 2017). Tax services to the public can be good if the taxpayer obtains convenience from these tax services in a more efficient, inexpensive, affordable, responsive, and productive way. The quality of effective tax services motivates taxpayers to fulfill their tax obligations. Increasing the fulfillment of taxpayer obligations by listening, seeking information, and trying to reach what the taxpayer likes about their tax rights and obligations (Ramadiansyah, 2014). Research (Hardiningsih, 2011) says service quality positively influences taxpayer compliance, while research results (Ningsi, 2018) say tax authorities do not significantly affect taxpayer compliance.

In addition, the third factor that can affect taxpayer compliance is tax sanctions. Tax sanctions are a deterrent tool so that taxpayers comply with tax regulations. In terms of taxes, taxes have a coercive nature based on the Constitution. Thus, there are tax sanctions if the taxpayer does not fulfill his obligations. (Mardiasmo, 2016). Research (Putri & Nurhasanah, 2019) says tax sanctions partially have a positive and significant effect on taxpayer compliance. While study (Noviana, Afifudin, & Hariri, 2020) says, tax sanctions do not substantially impact taxpayer compliance.

Based on empirical experience, many students and authors need help finding supporting articles for their scientific work as previous research or as relevant research. Relevant articles are needed to strengthen the theory being researched, to see the relationship or influence between variables, and build hypotheses. This article discusses the influence of Tax Accounting Understanding, Quality of Tax Service and Tax Sanctions on Taxpayer Compliance. a literature review study in the field of taxation.

Based on the background, the problems that will be discussed can be formulated in order to build hypotheses for further research, namely:

- 1) Does the understanding of tax accounting affect taxpayer compliance
- 2) Does the quality of tax services affect taxpayer compliance?
- 3) Do tax sanctions affect taxpayer compliance?

2. Theoretical Review Taxpayer Compliance

Compliance is how taxpayers implement and carry out their tax obligations and rights (Nugraheni et al., 2021). Factors that impact taxpayer compliance are divided into factors originating from internal and external factors of taxpayers: internal factors, namely those related to the Taxpayer. Meanwhile, external factors are the opposite. Taxpayer compliance is categorized into two categories. The first is formal compliance. Formal compliance is the formal fulfillment of obligations by taxpayers—implementation of this obligation by the rules and regulations. The second is material compliance. Material compliance is the substantive fulfillment of obligations. Fulfillment in a substantive manner, namely fulfilling obligations by the contents of the tax law. Material compliance is a form of formal compliance (Rahuyu, 2017).

Minister of Finance Regulation No: 74/PMK.03/2012 contains several criteria for taxpayer compliance. These criteria are reporting tax returns promptly, having no arrears for all types of taxes, financial reports obtaining a WTP opinion within three consecutive years after going through the audit process, and never being convicted of a criminal offense in the field of taxation. Taxpayer compliance indicators are taxpayers who fill in their SPT reliably, completely, and accurately according to regulations and report their SPT before the final deadline, in other words, on time. Taxpayers who comply with these criteria and indicators are categorized as compliant taxpayers—factors that impact tax compliance (Rahuyu, 2017).

According to Nguyen (2020), it is divided into several factors. These factors are factors of taxpayer behavior, economic factors, psychological factors, and moral and social factors. If seen several theories used in the study of Taxpayer Compliance, there are several theories. Economic, social, psychological, and behavioral theories are usually used to test taxpayer compliance. Based on this, the indicators of Taxpayer Compliance include:

1. Fill out the SPT completely and correctly according to the regulations
2. Submit SPT on time
3. There are no arrears on all types of taxes
4. Never been sentenced for committing a crime in taxation.

Understanding of Tax Accounting

An understanding of tax accounting is a taxpayer's understanding of tax accounting that will provide knowledge on how the Taxpayer maintains bookkeeping or prepares financial reports. The financial statements describe the financial effects of transactions and other events classified into several broad groups according to their economic characteristics. Asset, liabilities, and equity are directly related to measuring financial position. Meanwhile, income and expenses are related to performance measurement in calculating operating results (Liani, 2018).

According to Arifin (2007:12). The understanding of tax accounting is the Taxpayer's knowledge of the applicable tax regulations and their effects on the company and the fairness of the presentation of a company's financial statements. *Accounting* is a tool used as a business language. The information it conveys can only be understood if the accounting mechanism is understood. Accounting is designed so that recorded transactions are processed into useful information. The Taxpayer's knowledge of the applicable tax regulations and their effects on the company and the fairness of the presentation of a company's financial statements. So that taxpayers can carry out tax obligations through SPT reporting correctly. Moreover, in reporting the SPT, the Taxpayer must attach bookkeeping containing financial reports in the form of balance sheets and profit and loss reports and what else, if needed.

Fiscal Service Quality

Tax officers do services in helping taxpayers take care of the needs they need in fulfilling their tax (Primastiwi, 2021) responsibilities. The definition of Tax Service Quality according to Lewis and Baums in Lena Ellitan and Lina Anatan (2010: 47) is: "Tax Service Quality is a

service provided to taxpayers by highlighting a good and attractive attitude, including serving taxpayers with harmonious appearance, positive thinking and an attitude of respect for the taxpayers. According to Kotler (2002: 83), the quality of tax services is as follows: "... a series of concrete actions taken to realize the best service delivery for taxpayers."

So the quality of tax authorities' services is an effort to fulfill the needs and desires of taxpayers and the accuracy of their delivery in balancing the expectations of taxpayers. The quality of tax services can be identified by comparing taxpayers' perceptions of the services they receive or obtain with the services they expect or desire for the service attributes at each Tax Service Office (KPP).

Tax Sanctions

Tax sanctions are guarantees based on established tax laws that are followed, obedient and obedient or as a means of prevention so taxpayers do not violate tax regulations. Tax sanctions due to non-fulfillment of tax obligations this is because there are rules that are violated by tax law. Then the Taxpayer can be subject to sanctions with indications of tax policies and regulations. The types are administrative sanctions and criminal sanctions (Mardiasmo, 2016).

Tax sanctions affect taxpayer compliance because taxation is a tool to regulate a group of people to enforce established rules. The dimension or indicator of tax sanctions is the level of application of sanctions; sanctions are used to increase taxpayer compliance (Hnatono & Sianturi, 2021).

The application of sanctions here is intended to provide positive punishment to taxpayers who have been negligent in fulfilling their tax obligations so that by imposing sanctions, hopefully, taxpayers will feel deterrent and want to learn from the mistakes they have made so that they can fulfill their tax obligations in the future as well.

Table 1

Relevant previous research

No	Authors (year)	Previous research results	Similarities to this article	The difference with this article
1	(Abadiyah & Nuryati, 2020)	The effect of understanding tax accounting, implementing e-filing and socializing taxation on taxpayer compliance at the North Bekasi Primary Tax Service Office (KPP).	Accounting understanding affects taxpayer compliance	The application of e-filing and socialization of taxation affect taxpayer compliance.
2	(Aziz & Pranadika, 2018)	Understanding of Tax Accounting has a significant effect on Taxpayer Compliance. Meanwhile, the application of the Modern Tax Administration System has a significant effect on Taxpayer Compliance.	Understanding of Tax Accounting has a significant effect on Compulsory Compliance	The implementation of the Modern Tax Administration System has a significant effect on Taxpayer Compliance.
3	(Primastiwi, 2021)	Modernization of the tax administration system, religiosity, taxpayer awareness	Fiscal service quality has a positive effect on taxpayer compliance	Modernization of the tax administration system, religiosity, taxpayer

		has no effect on taxpayer compliance, and the quality of tax administration services has a positive effect on taxpayer compliance		awareness has no effect on taxpayer compliance
4	(Putri, Kusuma, & Selviasari, 2022)	Understanding of taxation does not affect taxpayer compliance, taxpayer awareness does not affect taxpayer compliance, the quality of tax services positively influences taxpayer compliance, tax sanctions positively affect taxpayer compliance.	Taxpayer service quality positively influences taxpayer compliance, tax sanctions positively affect taxpayer compliance,	Understanding of taxation does not affect taxpayer compliance, taxpayer awareness does not affect taxpayer compliance
5	(Imania & Sapari, 2022)	Taxpayer awareness has a positive and significant effect on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance	Tax sanctions have a positive and significant effect on taxpayer compliance	Taxpayer awareness has a positive and significant effect on taxpayer compliance
6	(Permata & Zahroh, 2022)	understanding of taxation and tax sanctions have a positive and significant effect on taxpayer compliance, while tax rates have no positive effect on taxpayer compliance. Understanding of taxation, tax rates and tax sanctions have a simultaneous effect on taxpayer compliance.	understanding of taxation and tax sanctions have a positive and significant effect on taxpayer compliance,	while the tax rate has no positive effect on taxpayer compliance.

* Ket variable: YI=Taxpayer Compliance; XI=Understanding of Tax Accounting; X2=Fiscal Service Quality; X3=Tax Sanctions.

3. Method

The method of writing this Literature Review article is a descriptive qualitative method and library *research*. Examine the theory and the relationship or influence between variables from books and journals both *offline* in the library and online *sourced* from Mendeley, Scholar Google and other online media. The method of writing this Literature Review article is a Descriptive Quantitative method which aims to test hypotheses, show relationships between variables and find generalizations of predictive values (Sugiyono, 2018).

4. Discussion

Based on relevant theoretical studies and previous research, the discussion of *this literature review* article in the concentration of taxation is:

Effect of understanding of tax accounting on taxpayer compliance

Understanding of tax accounting is the taxpayer's knowledge of the applicable tax regulations and their effects on the company and the fair presentation of the presentation of a company's financial statements. So that taxpayers can carry out tax obligations through SPT reporting properly and in reporting the SPT, the taxpayer must attach bookkeeping containing financial reports in the form of balance sheets and profit and loss reports and what else if needed (Liani, 2018).

There is a partial effect of understanding tax accounting on taxpayer compliance Because knowledge of taxation is very important for taxpayers without taxation knowledge the taxpayer will not report/pay their taxes Understanding of tax accounting for taxpayers who have good knowledge of this system will have an incentive to carry out their tax obligations, the higher the knowledge of the taxpayer, the more obedient in paying taxes (Abadiyah & Nuryati, 2020).

A good understanding of accounting is closely related to an understanding of taxation. Understanding of accounting has no effect on taxpayer compliance. This is because the taxpayer's understanding is limited to recording without identifying or grouping transactions based on their accounts. Understanding of taxation in this study has a positive effect on taxpayer compliance. This is because the ability of taxpayers to report independently is quite high, so that the higher the understanding of taxes, the higher the compliance with their tax obligations (Trihatmoko & Mubaraq, 2020). Understanding of tax accounting affects taxpayer compliance. This is in line with research conducted by: (Abadiyah & Nuryati, 2020), (Aziz & Pranadika, 2018) and (Permata & Zahroh, 2022).

The influence of tax authorities' service quality on taxpayer compliance

The quality of tax authorities' services affects taxpayer compliance, an increase in service quality will be consistent with an increase in taxpayer compliance, meaning that the better the performance of a tax officer in providing services, the better the taxpayer compliance will be in fulfilling their tax obligations. This proves that the quality of tax services gains the trust of taxpayers. As long as the taxpayer has this trust, the taxpayer no longer hesitates to fulfill his tax obligations and further strengthens his compliance (Putri, Kusuma, & Selviasari, 2022).

The quality of tax services is the level of skills and methods used by the tax authorities to respond to, support and meet the needs of taxpayers. The expectation on the quality of service is that taxpayers can be comfortable fulfilling their tax obligations. The authorities can help with payment difficulties and problems so taxpayers can carry out their tax obligations. Focus service quality affects the level of compliance. The more satisfied the taxpayer is with the quality of getting the service, the higher the compliance (Laksmi, 2022).

Taxpayer service quality has an effect on taxpayer compliance. This is in line with research conducted by: (Putri, Kusuma, & Selviasari, 2022), (Primastiwi, 2021) and (Pradhitya & Kurnia, 2022).

Effect of tax sanctions on taxpayer compliance

Tax sanctions are a result caused by actions in violating tax regulations, where the imposition of sanctions is intended to increase taxpayer compliance. According to (Syafira, 2021) said tax sanctions have a positive and significant effect on taxpayer compliance.

According to (Prihastini, 2019) tax sanctions, it has a positive effect on taxpayer compliance, thereby showing that the stricter the implementation of sanctions will also increase taxpayer compliance, because it is detrimental and makes taxpayers choose to comply with their tax implementation, and the sanctions given can be one of the deterrent effects as well educating taxpayers. On the other hand, tax sanctions are also very necessary to provide lessons for tax

offenders, they will feel burdened because they think that sanctions will harm more taxpayers, and it is hoped that tax regulations can be complied with by taxpayers.

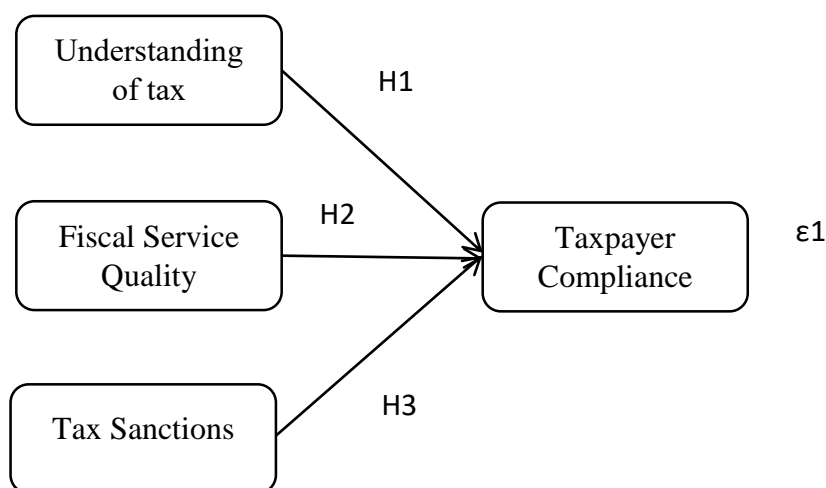
Tax sanctions are guarantees that the provisions of the tax law will be obeyed, obeyed, obeyed. Imposition of tax sanctions so that taxpayers comply with existing regulations. Taxpayers can comply with tax obligations if they understand that tax sanctions will result in losses. Therefore, according to (Permata & Zahroh, 2022) tax sanctions, it has a significant positive effect on taxpayer compliance. Tax sanctions have an effect on taxpayer compliance, in line with research conducted by: (Imania & Sapari, 2022), (Bhaktiar & Harris, 2020), and (Fadilah & Sapari, 2020).

Conceptual framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for thinking of this article is processed as below.

Figure 1

Conceptual framework



Conceptual framework picture above, understanding of tax accounting, quality of tax authorities and tax sanctions affect taxpayer compliance. Apart from these three exogenous variables that affect taxpayer compliance, there are many other variables that influence them, including:

- a) Tax Socialization: (Arif , Junaid, & Lannai, 2023), (Zaikin, Pagalung, & Rasyid, 2023)and(Manurung, Tambunan, & Laia, 2023)
- b) Tax Rates: (Fitria & Supriyono, 2019), (Sari, 2023), and(Zuhroh, 2023)
- c) Application of E-Filling: (Farikha, 2023), and (Safitri & Silalahi, 2020),
- d) Application of a modern tax administration system: (Dewi, Yuesti, & Bhegawati, 2022), (Ferdilla, Lilianti, & Bahmid, 2022)and (Pradhitya & Kurnia, 2022).

5. Conclusion

Based on the theory, relevant articles and discussion, hypotheses can be formulated for further research: (1) Understanding of tax accounting affects taxpayer compliance; (2) Fiscal service quality affects taxpayer compliance; (3) Tax Sanctions affect taxpayer compliance. Based on the conclusions above, the suggestion in this article is that there are many other factors that affect taxpayer compliance, apart from the understanding of tax accounting, the quality of tax authorities and tax sanctions at all types and levels of organizations or companies, therefore

studies are still needed further to look for other factors that can affect taxpayer compliance besides the variables examined in this article. Other factors include tax rates, tax socialization, implementation of a modern tax administration system, and application of e-filling.

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