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Tax Compliance Reporting: Antecedent and Moderating Effect

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Abstract

To make it easier for taxpayers to report their taxes, the Balikpapan city government provides facilities in the form of an online tax reporting application called E-SPTPD. To reduce fraud in tax reporting, the government has also installed transaction recording tools in restaurants in Balikpapan City. The purpose of this study was to obtain empirical evidence of a relationship between the use of E-SPTPD on tax reporting compliance with the antecedent factors of information technology readiness and transaction recording tools as moderators. This type of research is quantitative research using primary data and for the sample using quota sampling method with a total of 57 respondents. Data analysis using SEM-PLS assisted by SmartPLS Version 3. The results of this study obtained empirical evidence that: (1) readiness of information technology has a positive and significant effect on the use of E-SPTPD: (2) the use of E-SPTPD E-SPTPD has a positive and significant effect on tax reporting compliance: (3) transaction recording tools cannot moderate the relationship between the use of E-SPTPD and tax reporting compliance. This study also produces new findings, namely there is an antecedent effect of information technology readiness which has a considerable influence before using E-SPTPD.

Keywords: Readiness Of Information Technology, Use Of E-SPTPD, Transaction Recording Devices, Tax Reporting Compliance

1. Introduction

1.1 Research Issues

Tax is one of the sources of state income in Indonesia which is used for the survival of the country. In essence, taxes are coercive and obligatory in accordance with the provisions of applicable laws and regulations. To improve tax compliance, the central government and local governments continue to reform the tax system in Indonesia. One of them was carried out by the local government of the city of Balikpapan, namely reforming the tax reporting system, which was previously in the form of submitting SPTPD manually, now the local government provides an online tax reporting system or (E-SPTPD) E-SPTPD is a system created by the local government of the city of Balikpapan for taxpayers so that taxpayers can report their restaurant taxes online anywhere and anytime. The online tax reporting system (E-SPTPD) certainly provides convenience for taxpayers because apart from saving time, it can also save costs. The Balikpapan City Government hopes that this online system can

improve taxpayer compliance in terms of reporting.

E-SPTPD is something new, not many taxpayers understand and use E-SPTPD for reporting. Since the issuance of the Balikpapan, P. W. (2018) concerning the Implementation of the Regional Tax Online System, the reporting of the SPTPD for restaurant taxes can be done online through the website http://esptpd.balikpapan.go.id. The regional tax and levy management agency noted that in 2020 there were 1,900 restaurant taxpayers, and of that number only 115 restaurants reported SPTPD online. For more clarity, it can be seen in the table below:

Table 1. Number of restaurant taxpayers who use E-SPTPD and at their place of business transaction recording devices are installed.

No	Tax year	Number of taxpayers	E-SPTPD Users	Transaction recorder	
				Tapping Box	Mobile POS
1.	2020	1.900	115	27	30

Source: Balikpapan City Regional Tax and Retribution Management Agency, 2020

Based on the table above, it can be seen that E-SPTPD users, especially restaurant taxes, are still lacking in Balikpapan City. The lack of E-SPTPD users is due to a lack of readiness from within the taxpayer to use the system. Before using the online tax reporting system (E-SPTPD), taxpayers must have internal readiness to accept this new technology. The existence of technological readiness can be influenced by internal factors and external factors. Internal factors from within the taxpayer must have knowledge of how to use E-SPTPD. External factors, taxpayers must have software and hardware that supports an online tax reporting system or E-SPTPD.

Readiness of information technology in this study is an antecedent factor of the use of E-SPTPD. The antecedent factor referred to here is the factor that precedes the use of the E-SPTPD, where before the taxpayer uses the E-SPTPD the taxpayer must have readiness in himself to use the E-SPTPD and if the taxpayer already has readiness then the taxpayer will use the E-SPTPD .

For E-SPTPD reporting, the tax collection system that applies to restaurant taxes is a self-assessment system. Where the self-assessment system is the authority given to taxpayers to calculate, report, and pay their own taxes. From the freedom given, there are still many taxpayers who do not report their taxes with the correct amount. For this reason, the Regional Government installs transaction recording devices called tapping boxes and mobile pos in restaurants to monitor transactions that occur in real time. So that when taxpayers report their taxes, taxpayers feel supervised and report their taxes according to the actual situation. The installation of this tool is expected to encourage taxpayer compliance in online tax reporting.

2. Literature Review

2.1 Theory On Research Issues

This study uses two theories, namely Theory of Planned Behavior (TPB) and Technology

Acceptance Model (TAM). TPB is a theory proposed by Ajzen, I. (1991) that explains that behavior is based on intention, the greater the intention a person has, the greater the effect on his behavior. This theory is relevant to explaining the information technology readiness variable, where the stronger the intention of the taxpayer to prepare supporting matters for online tax reporting, the stronger the influence on the taxpayer's actions in using the online tax reporting system or E-SPTPD. The theory of Technology Acceptance Model (TAM) proposed by Davis et al., (1989) is a theory of technology acceptance. New technology can be said to be accepted if the technology is easy and useful, besides that there is a perception of usefulness where if the taxpayer understands the use of E-SPTPD and transaction recording devices, the taxpayer will decide to use the technology.

Table 2. Summary of previous research

No.	Researcher Name	Title	Research result
1.	Lado & Budiantara (2018)	The effect of the application of the e-filling system on the compliance of individual taxpayers of civil servants with the understanding of the internet as a moderating variable (Case study at the DIY industry and trade office)	The application of the e-filling system has a positive and significant effect on compliance, understanding the internet cannot moderate the relationship of the effect of the application of the e-filling system on taxpayer compliance.
2.	Krisdayana (2020)	Effect of knowledge, security-confidentiality, readiness of information technology on e-filling tax reporting.	Knowledge of taxation, security and confidentiality, and readiness of information technology have a positive effect on tax reporting through e-filling.
3.	Dewi (2019)	The effect of perceived usefulness, perceived convenience, security and confidentiality, level of information technology readiness and taxpayer user satisfaction on the intensity of taxpayer behavior in the use of e-filling.	Perceptions of usefulness, level of information technology readiness, and taxpayer user satisfaction have a positive influence on the intensity of taxpayer behavior in the use of e-filling, while perceptions of convenience and security and confidentiality have no effect on the intensity of taxpayer behavior in the use of e-filling.
4.	Maryani (2019)	The effect of taxpayer behavior on taxpayer compliance with the use of e-filling as an intervening variable at KPP Pratama Gianyar.	Perception of convenience, perceived usefulness, readiness of information technology, has a positive effect on the use of e-filling, the variable of the use of e-filling has a positive effect on

			taxpayer compliance, Perception of convenience is mediated by the use of e-filling, perceived usefulness is not mediated by the use of e-filling, readiness information technology is not mediated
5.	Mitha Pratiwi & Merkusiwati, (2019)	The effect of service quality, moral obligation, tax sanctions and tapping boxes on hotel taxpayer compliance.	Service quality, moral obligation, tax sanctions, and tapping boxes have a positive effect on hotel taxpayer compliance.
6.	Dirghayusa (2020)	The effect of the use of tapping box and taxpayer awareness on compliance with understanding the use of online systems as moderating variables	*Tapping box has a positive and significant effect on taxpayer compliance, taxpayer awareness has a positive and insignificant effect on tax compliance*

Source: Review of various reference sources

2.2 Hypothesis development

2.2.1. The effect of information technology readiness on the use of E-SPTPD

Based on the theory of planned behavior which explains that behavior is based on intention. The greater the intention of the taxpayer, the greater the effect on the performance of his behavior. From this theory, it can be explained that the more prepared taxpayers are to accept new technology, the stronger the behavior of taxpayers to use the technology. And if taxpayers already use the technology, taxpayer compliance will be formed.

Information technology readiness is a condition where taxpayers are ready to accept new technologies. Information technology readiness is an internal and external factor from within the taxpayer. Internal factors, taxpayers must have an understanding of how to use E-SPTPD so that taxpayers are prepared to use the online local tax reporting system. The external factor of the readiness of information technology is that taxpayers must have software and hardware that supports such as laptops and an adequate internet network. The readiness of information technology is expected to increase tax reporting compliance.

Based on the research results of Dewi (2019), Maryani (2019), Krisdayana (2020), which states that the readiness of information technology has a positive and significant effect on the use of e-filling. From the description above, it can be concluded that the readiness of information technology has a positive and significant effect on the use of E-SPTPD.

H1: Information technology readiness has a positive and significant effect on the use of E-SPTPD.

2.2.2. The effect of using E-SPTPD on tax reporting compliance

Based on the theory of technology acceptance model which explains that the factor of

acceptance of technology if the technology is easy and useful in addition to being easy and useful there is another factor, namely the perception of usefulness where if the taxpayer understands the usefulness of the E-SPTPD, the taxpayer will decide to use the technology, and If the taxpayer already uses E-SPTPD as a new technology, then the technology can be said to be accepted

E-SPTPD or local tax notification letters through the online system is a system created by local governments as a strategy to increase taxpayer compliance. With this system, it is easier for taxpayers to report their taxes. In addition to saving time and saving costs, taxpayers do not need to pay to go to the Balikpapan City BPPRD office. The existence of an online local tax reporting system is believed to increase the level of tax reporting compliance in Balikpapan City.

Based on the results of research by Lado & Budiantara (2018) which states that the application of e-filling has a positive and significant effect on compliance. From the description above, it can be concluded that the use of E-SPTPD has a positive and significant effect on tax reporting compliance.

H2: The use of E-SPTPD has a positive and significant effect on tax reporting compliance.

2.2.3. the effect of transaction recorder moderates the relationship between the use of E-SPTPD on tax reporting compliance**.**

Based on the theory of technology acceptance model which explains that the factor is the acceptance of a new technology, if the technology is easy and useful. In addition to these factors, there is also a perceived usefulness factor, if the taxpayer understands the usefulness of transaction recording devices in the form of tapping boxes and mobile POS, the taxpayer will decide to use it because it is easy and provides many benefits. And if the taxpayer has used the transaction recording device, then the new technology in the form of a transaction recording device (tapping box or mobile POS) can be said to be accepted.

Transaction recording devices consisting of tapping boxes and mobile POS installed on cash registers in restaurants in Balikpapan City. This tool has a function to monitor transactions that occur in restaurants so that when taxpayers report their taxes, taxpayers do not commit fraud in the form of manipulation of tax data received with deposited. Because the applicable tax collection system, namely the self-assessment system, taxpayers have the authority to calculate, report, and pay their own taxes, this is a trigger for data manipulation fraud.

With the installation of this tool, taxpayers feel supervised at all times by the Regional Government. This tool is installed to improve taxpayer compliance in their tax reporting. The existence of tapping boxes and mobile POS can encourage the relationship between tax reporting and compliance, because the amount of tax that must be reported on the E-SPTPD page must match what is recorded in the transaction recording device. The existence of this tool can minimize fraud committed by taxpayers to make reports with fictitious numbers and not in accordance with what should be reported.

Based on research from Mitha Pratiwi & Merkusiwati (2019), Dirghayusa (2020) which states that the use of tapping boxes can have a positive and significant effect on taxpayer compliance. From the description above, it can be concluded that transaction recording devices can strengthen the relationship between the use of E-SPTPD and tax reporting compliance.

H3 : The use of transaction recording devices moderates the relationship between the use of E-SPTPD and tax reporting compliance.

3. Research Method

This research is a quantitative research using primary data. The population in this study are restaurant taxpayers who use E-SPTPD and in the restaurant a transaction recording device is installed. The sampling method used quota sampling with 57 respondents who are restaurant taxpayers. Sample details can be seen as follows:

Table 3. Details of the Number of Samples

No.	Type of transaction recording device	Total
1.	*Tapping Box*	27
2.	Mobile POS	30
	Total	57

Source: Processed Data, 2022

The data collection method in this study used a questionnaire with a Likert scale. For data analysis in this study using the structural equation modeling method - partial least square (SEM-PLS) assisted by the Smart PLS application. The SEM-PLS analysis consists of 2 (two) sub models, namely the measurement model (outer model) and structural model (inner model).

The information technology readiness variable which is the antecedent variable in this study uses a measurement instrument from Devina & Waluyo (2016) which is adapted to this research: (1) Availability of a good internet connection, (2) Availability of software and hardware (3) Taxpayers who understand with E-SPTPD.

The variable using E-SPTPD in this study which is an independent variable using a measurement instrument from Maryani (2019) which is adapted to this research: (1) Reporting can be done anytime and anywhere, (2) Save time and reporting costs, (3) Ease of calculation and filling, (4) For beginners E-SPTPD is easy to learn and use, (5) Complete data to be entered.

The tax reporting compliance variable which is the dependent variable in this study uses a measurement instrument from Rusmawati & Wardani (2015) which is adapted to this research: (1) Taxpayers calculate and report on time, (2) Taxpayers must report their business, (3) Taxpayers register to get NPWPD, (3) WP file books and records.

The transaction recording device variable which is the moderating variable in this study uses the measurement instrument from Alwan (2020): (1) Reducing taxpayer fraud, (2) Tax transparency support tools, (3) More effective and efficient in collecting taxes.

4. Findings and Discussions

4.1 Evaluation of the Measurement Model (Outer Model)

Table 4. Outer Loading

Indicator	Information technology readiness (Z)	Use of E-SPTPD (X)	Transaction Recording Tool (M)	Tax reporting compliance (Y)
Availability of a good internet connection	0,905	-	-	-
Availability of software and hardware	0,866	-	-	-
Taxpayers who understand with E-SPTPD	0,915	-	-	-
Reporting can be done anytime and anywhere	-	0,937	-	-
Save time and reporting costs	-	0,905	-	-
Ease of calculation and filling	-	0,904	-	-
For beginners E-SPTPD is easy to learn and use	-	0,907	-	-
Complete data to be entered	-	0,915	-	-
Reducing taxpayer fraud	-	-	0,918	-
Tax transparency support tools	-	-	0,866	-
More effective and efficient in	-	-	0,878	-

collecting taxes				
Taxpayers calculate and report on time	-	-	-	0,823
Taxpayers must report their business	-	-	-	0,931
Taxpayers register to get NPWPD	-	-	-	0,840
WP file books and records	-	-	-	0,928

Source: Output SmartPLS 3.2022

To state that the indicator variable in this study is valid, it is if the resulting outer loading value is > 0.70. From the table presented above, it can be seen that all indicators have an outer loading value above 0.70 which can be concluded that the indicators in this study can be explained well because they have met the recommended criteria.

The next step to test the validity is to see the results of cross loading on discriminant validity. The criteria that must be met is the value of the loading must be greater than the cross loading. For more details can be explained in the table below:

Table 5. Cross Loading

Indicator	Information technology readiness (Z)	Use of E-SPTPD (X)	Transaction Recording Tool (M)	Tax reporting compliance (Y)
Availability of a good internet connection	**0,905**	0,718	0,715	0,717
Availability of software and hardware	**0,866**	0,802	0,721	0,608
Taxpayers who understand with E-SPTPD	**0,915**	0,758	0,791	0,714
Reporting can be done anytime and	0,809	**0,937**	0,780	0,696

anywhere				
Save time and reporting costs	0,736	**0,905**	0,766	0,690
Ease of calculation and filling	0,833	**0,904**	0,815	0,761
For beginners E-SPTPD is easy to learn and use	0,746	**0,907**	0,782	0,642
Complete data to be entered	0,752	**0,915**	0,725	0,652
Reducing taxpayer fraud	0,804	0,783	**0,918**	0,751
Tax transparency support tools	0,646	0,722	**0,866**	0,724
More effective and efficient in collecting taxes	0,761	0,752	**0,878**	0,651
Taxpayers calculate and report on time	0,570	0,590	0,677	**0,823**
Taxpayers must report their business	0,718	0,710	0,734	**0,931**
Taxpayers register to get NPWPD	0,676	0,623	0,702	**0,840**
WP file books and records	0,701	0,734	0,711	**0,928**

Source: Output SmartPLS 3.2022

Based on the table presented above, it can be seen that the value on the loading of each indicator is greater than its cross loading, it can be concluded that all indicators have met the specified criteria.

Furthermore, to test convergent validity using the Average Variance Extracted (AVE) value as a benchmark to explain that a set of indicators in this study have represented variables, and

indicators can underlie these variables (Ghozali, 2015). For more details can be seen in the table presented below:

Table 6. Average Variance Extracted (AVE)

Variabel	*Average Variance Extracted (AVE)*
Information technology readiness (Z)	0,802
Use Of E-SPTPD (X)	0,835
Transaction Recording Tool (M)	0,788
Tax Reporting Compliance (Y)	0,778

Source: Output SmartPLS 3.2022

Based on the results obtained from the average variance extracted test, it can be seen that the information technology readiness variable has an AVE value of 0.802, the variable using E-SPTPD has an AVE value of 0.835, the transaction recording instrument variable has an AVE value of 0.788, the tax reporting compliance variable has an AVE value of 0.778. From the test results above, it can be shown that all indicators successfully represent variables. And these results have met the criteria for the Average variance extracted value, while the average variance extracted criterion is > 0.50.

Based on the exposure of outer loading, cross loading, and average variance extracted, it can be concluded that each indicator has met the predetermined criteria and it can be said that the indicators in this study have passed the validity test.

Table 7. Composite Reliability

Variabel	*Composite Reliability*
Information technology readiness (Z)	0,924
Use Of E-SPTPD (X)	0,962
Transaction Recording Tool (M)	0,918
Tax Reporting Compliance (Y)	0,933

Source: Output SmartPLS 3.2022

From the test results above, it can be seen that in table 5 the outer loading criteria that must be met are > 0.70 and for this study all the indicators in the outer loading have met the specified criteria. In table 6 for the cross loading criteria, the loading value must be greater than the cross loading, and in this study the cross loading value has met the specified criteria. In table 7 the criteria for the AVE value determined are > 0.50 and in this study all AVE values have met the criteria. Based on the exposure of outer loading, cross loading, and average variance extracted, it can be concluded that each indicator has met the predetermined

criteria and it can be said that the indicators in this study have passed the validity test.

In table 7 for the composite reliability criteria, the composite reliability value is >0.70, in this study all composite reliability values have met the specified criteria and it can be concluded that the indicators in this study are reliable.

4.2 Evaluation of the Structural Model (Inner Model)

Tabel 8. R-Square

Variabel	R-*Square*
Use of E-SPTPD (X)	0,718
Tax Reporting Compliance (Y)	0,643

Source: Output SmartPLS 3.2022

From the test results above, it can be seen that the variable using the E-SPTPD has an R-Square value of 0.718 which can be explained that the variable using the E-SPTPD has a moderate ability to form influence. The tax reporting compliance variable has an R-Square value of 0.643 which can be explained that the tax reporting compliance variable has a moderate ability to form influence.

4.3 Hypothesis Testing Results

Table 9. Path Coefficient Output

	Original sampel (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (STDEV)	P-Values	Hypothesis
Information technology readiness (Z) → Use Of E-SPTPD (X)	0,850	0,849	0,031	27,149	0,000	Hypothesis accepted
Use Of E-SPTPD (X) → Tax Reporting Compliance (Y)	0,277	0,265	0,134	2,062	0,040	Hypothesis accepted
Moderation Effect (M) → Tax Reporting Compliance (Y)	0,019	-0,001	0,083	0,230	0,818	Hypothesis rejected

Source: Output SmartPLS 3.2022

The recommended criteria for the T-Statistic test is > 1.96, if the T-Statistic value exceeds 1.96 then there is a significant effect, and the original sample value will determine the direction of the relationship whether it has a positive or negative effect. Based on the test results in table 9, the following explanation can be described:

1. The T-Statistic value for the relationship between the information technology readiness variable on the use of E-SPTPD (Z X) is 27,149 which states that there is a significant effect because it is greater than the recommended criteria, which is 1.96. For the original sample of 0.850, it shows that the direction of the relationship between the variables of information technology readiness on the use of E-SPTPD is positive. Thus it can be concluded that Ho is rejected and H1 is accepted. It is also concluded that there is a positive and significant influence between the antecedent variables of information technology readiness on the use of E-SPTPD.
2. The T-Statistic value for the relationship between the variables of using E-SPTPD on tax reporting compliance (X Y) is 2.062 which states that there is a significant effect because it is greater than the recommended criteria, namely 1.96. For the original sample of 0.277, it shows that the direction of the relationship between the variables of using E-SPTPD on tax reporting compliance is positive. Thus it can be concluded that Ho is rejected and H1 is accepted. It is also concluded that there is a positive and significant effect between the variables of using E-SPTPD on tax reporting compliance.
3. The T-Statistic value of the moderating effect in which the transaction recorder variable moderates the relationship between the use of E-SPTPD on tax reporting compliance (M Y) is 0.230 which states that the effect of the relationship is not significant because it does not meet the recommended criteria, namely 1.96. The Original sample is 0.019 and has a positive value, which indicates that the direction of the relationship between transaction recording devices and tax reporting compliance is positive. Thus it can be concluded that Ho is accepted and H1 is rejected or it can be concluded that there is an insignificant positive effect between the transaction recording device variables on tax reporting compliance.

4.4. Discussion

4.4.1. Antecedent effects of information technology readiness

Based on the results obtained from the tests that have been carried out, the original sample value is 0.850 and for the T-Statistic it is 27,149, and the P Value of 0.000 is smaller than the recommended criteria, which is <0.05. These results indicate that the information technology readiness variable has a positive and significant effect on the use of E-SPTPD on restaurant taxpayers registered with the Balikpapan City Regional Tax and Retribution Management Agency.

The results of this study are also in line with the theory of planned behavior which states that behavior is based on intention. The readiness of taxpayers' information technology before using E-SPTPD is very necessary to support online tax reporting. In the city of Balikpapan before using the E-SPTPD, restaurant taxpayers ensured that components to support online tax reporting such as laptop or mobile hardware devices were available, adequate Wifi or internet network for online tax reporting, as well as taxpayer understanding of online tax reporting procedures.

The results of this study are supported by previous research conducted by Dewi (2019), Krisdayana (2020), and Arthaningsih et al., (2020) which stated that the readiness of information technology had a positive and significant effect on the use of E-SPTPD. This study produces new findings that there is an antecedent effect, namely the readiness of information technology, which will have a big influence before taxpayers use the online tax reporting system or E-SPTPD.

4.4.2. The effect of the use of e-sptpd on tax reporting compliance

Based on the results of the tests carried out, the value for the original sample is 0.277, the T-Statistic value is 2.062, and the P Value is 0.040 which is smaller than the recommended criteria, which is <0.05. These results indicate that the variable of the use of E-SPTPD has a positive and significant effect on tax reporting compliance for restaurant taxpayers registered with the Regional Tax and Retribution Management Agency of Balikpapan City. In this study, it is stated that the results of the research conducted are in line with the formulation of the hypothesis that has been proposed, where the variable use of E-SPTPD has a positive and significant effect on tax reporting compliance.

The results of the study are in accordance with the theory acceptance model, where in this theory it is explained that the technology acceptance factor is if the technology is easy and useful if the taxpayer understands the usefulness of the E-SPTPD system, the taxpayer will decide to use it, and if the taxpayer already uses technology then the technology can be said to be accepted. Taxpayers who already understand how to use E-SPTPD, taxpayers will use an online tax reporting system because it is considered very helpful for taxpayers in tax reporting. In the city of Balikpapan, restaurant taxpayers are greatly helped by the online tax reporting system. Restaurant taxpayers feel that the existence of E-SPTPD can save their time because restaurant taxpayers do not need to come to the Regional Tax and Retribution Management Agency office just to report their taxes.

The results of this study are supported by previous research conducted by Lado & Budiantara, (2018) which states that the application of e-filling has a positive and significant effect on tax reporting compliance. E-Filling has similarities with E-SPTPD, namely both online tax reporting systems, the only difference being that e-filling is used for central taxes such as Income Tax and E-SPTPD is used for local taxes such as restaurant taxes.

4.4.3. Transaction recorder tool moderates relationship between the use of e-sptpd and tax reporting compliance

Based on the results of the tests carried out, the value for the original sample is 0.019, the T-Statistic value is 0.230, and the P Value is 0.818, which is greater than the recommended criteria, which is <0.05. These results indicate that the transaction recorder variable has a positive and insignificant effect on tax reporting compliance for restaurant taxpayers registered with the Balikpapan City Regional Tax and Retribution Management Agency. This can happen because the resulting P Value is greater. In this study, it is stated that the results of the research conducted are not in line with the formulation of the hypothesis that has been proposed, where the transaction recording device variable has a positive and significant effect on tax reporting compliance. However, the result is quite the opposite, namely the transaction recording device variable has a positive but not significant effect on tax reporting compliance.

The results of the study are in accordance with the theory acceptance model, where in this theory it is explained that the factor is the acceptance of technology if the technology is easy and useful. Transaction recording devices cannot moderate the relationship between the use of E-SPTPD on tax reporting compliance because the applications contained in transaction recording devices installed in restaurants in Balikpapan city often experience server downs so that taxpayers have little difficulty using the transaction recorder, especially when the restaurant is busy. in a crowd. In addition, the maintenance carried out by the Balikpapan City government regarding this transaction recording device is lacking because there is no re-

check of the transaction recording device that has been installed. Transaction recording devices make it easier for taxpayers to collect taxes from customers, but the applications contained in transaction recording devices have not worked optimally.

The results of this study are not in line with previous research conducted by Dirghayusa (2020) and Mitha Pratiwi & Merkusiwati (2019) which stated that the use of transaction recording devices moderated the relationship between the use of E-SPTPD on tax reporting compliance. In this study, the results obtained that the use of transaction recording devices could not moderate the relationship between the use of E-SPTPD on tax reporting compliance.

5. Conclusion

This study discusses the effect of using E-SPTPD on tax reporting compliance with the antecedent factors of information technology readiness and transaction recording devices as new findings. The results of this study resulted in a new finding, namely there are antecedent factors of information technology readiness that have a positive and significant effect on the use of E-SPTPD. The use of E-SPTPD has a positive and significant effect on tax reporting compliance. Then the transaction recorder weakens the relationship between the use of E-SPTPD and tax reporting compliance.

Suggestion:

i. The Regional Tax and Levy Management Agency for the City of Balikpapan can carry out routine checks on transaction recording devices installed in restaurants in the City of Balikpapan.
ii. The Balikpapan City Regional Tax and Retribution Management Agency should increase the number of transaction recording devices so that all restaurants in Balikpapan City can be monitored properly by the Regional Government.
iii. Restaurant taxpayers can contact the Regional Tax and Retribution Management Agency if the transaction recording device installed is experiencing problems. In order to be repaired immediately and can work again optimally.

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