

THE DETERMINATION OF TAX COMPLIANCE GOVERNMENT TREASURER IN MATARAM, INDONESIA

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ABSTRACT

The purpose of this research is to test and provide empirical evidence of the influence of electronic systems taxation, the role of government's internal supervisory apparatus, and tax sanctions on tax compliance government treasurer. This study uses a quantitative approach. Population in this research is all government treasurer as tax manager, as many as 777 respondents. Determination of the sample using simple random sampling method, the number of samples of 45 respondents.

The method of data analysis using Partial Least Square analysis. The results showed that: (1) the electronic taxation system has a positive and significant effect on the tax compliance of the government treasurer, (2) The role of the government's internal supervisory apparatus has a positive and significant effect on the tax compliance of the government treasurer, (3) Tax sanctions have a negative and significant effect on the tax compliance of government treasurer.

Keyword: electronic systems taxation, government's internal supervisory apparatus, inspectorate, tax sanctions, tax compliance

1. INTRODUCTION

The economic independence has become a demand that must be realized by the Indonesian for the purpose of the country in order to prosper the society and create prosperity based on social justice can be realized. One effort to realize the national economic independence is to explore sources of funds derived from domestic in the form of taxes that will be used to finance the development of useful for common interests. The historical journey of this country, the source of income from taxes has become a key element in supporting economic activities, moving the wheels of government and provision of public facilities for the community. The nation revenue target of the tax sector in the nation Budget (APBN) in the Year 2017 is expected to contribute 1.498.9 trillion rupiah or about 85.6% of the 2017 nation budget, which amounts to 1750.3 trillion rupiah (Kemenkeu, 2017).

Indonesia's tax system in addition to self-assessment system also holds withholding tax system that authorizes a third party (not tax authorities and not taxpayers concerned) to determine the amount of tax payable by the taxpayer (Mardiasmo, 2011). The government treasurer is a taxpayer who becomes a third party in accordance with PMK No. 162 / PMK.05 / 2013 on the position and responsibility of the Treasurer In the Nation Budget Management Unit in charge of calculating and collecting / withholding taxes and must pay tax on payments sourced from the Order Letter of Inventory payment and the Order Letter of direct Payment. The treasurer carries out the tax obligations because the bodies and government agencies are not included in the tax subject, so that all matters relating to the fulfillment of tax obligations incurred on the agency and the agency are performed by the treasurer (Amrul, 2012). Therefore, the treasurer holds a strategic role to assist the Directorate General of Taxation in fulfilling the tax revenue target.

The issue of tax compliance has become an important issue in Indonesia because if the taxpayer is not obedient then it can lead to the desire to take avoidance, evasion and tax breaks that will ultimately harm the state, that is, reduced tax revenue (Fuadi and Mangoting, 2013). Based on data of government treasurer's tax compliance on SPT (letter of notification) report of Income Tax Period (PPH article 21) at Tax Office of Pratama west Mataram 2016, from 1,072 registered taxpayers were only 109 taxpayers who reported SPT (letter of notification) period. This indicates that taxpayers of registered government treasurer are reluctant to report their taxes to the Directorate General of Taxes, whereas tax reporting is the obligation of every taxpayer in accordance with the provisions of the taxation legislation.

The Directorate General of Taxes has taken various ways to improve taxpayer compliance. Starting from the formal socialization of taxes, publishes book "Bendahara Mahir Pajak" as guidance treasurer in taxation, and go to the treasurer directly to the offices and local governments in the work area. But the results are still far from expected.

Directorate General of Taxes has provided one of them is electronic payment system (e-billing system), electronic reporting system (e-SPT) and e-filing. The hope through these electronic facilities taxpayers can be easier, faster, and more accurate in fulfilling the tax obligations. The research conducted by Rysaka, et al. (2014) proved that the implementation of electronic taxation system conducted annually increases in the use of e-SPT and e-filing. Sarunan's Research (2015) and Sulistyorini et al. (2017) also showed that the modernization of tax administration system has a positive influence on the taxpayer compliance of individuals and corporate taxpayers. The research conducted by Handayani and Noviari (2016) proved that management's perception on the superiority of e-billing and e-SPT has a positive effect on tax compliance.

But it is not in line with the research conducted by Pujiani and Effendi (2012) which showed that e-system is less effective and the research conducted by Novita et al. (2014) proved that

compliance with tax obligations is significantly and negatively affected by the taxation electronics system. Taxpayers feel the way of applying this taxation electronics system is too complicated and there are often technical issues related to the system or application, whereas perceived ease of use can increase the use of the online tax system, which has an impact on the income generation (Mustapha et al., 2015).

The existence of supervision is one of the most vital aspects in an organization (Rendika, 2013). Finance minister Sri Mulyani requested the government's internal supervisory apparatus maximize supervision of government treasurers (Setyowati, 2017). This is because tax revenue from the implementation of the nation budget is relatively small, although government spending tends to increase. The role of supervisory officers in ineffective areas is one of the causes of the increasingly prevalent cases of corruption and poor local governance (Yohanes et al., 2016).

Research conducted by Jayawardane and Low (2016) in Colombo Sri Lanka proves that insufficient tax audits (less) affect tax compliance decisions (reducing taxpayer compliance). That is, with sufficient supervision / tax audit will be able to improve taxpayer compliance. Palil and Mustafa (2011) research indicates that increased audits and enforcement of sanctions can improve tax compliance. Diani's research (2014) proved that the role of internal audit has a significant positive effect on the quality of local government financial report. While Yohanes research et al. (2016) proved that the implementation of the concept of comprehensive inspection causes the the role of government's internal supervisory apparatus is not effective.

The Tax Office of Pratama west Mataram has issued a letter to conduct tax invoice and / or administrative sanction in the form of interest and / or penalty in the form of Tax Collection Letter (STP) to the taxpayer who does not fulfill his tax obligation. The data obtained from KPP Pratama west Mataram indicates that the Tax Collection Letter (STP) from year to year has increased. In 2014, KPP Pratama West Mataram issued 8,950 letters, in 2015 issued 12,292 letters, and in 2016 issued 24,236 letters. The issuance of Tax Collection Letter (STP) is usually caused by a taxpayer who does not perform one or several tax obligations mandated by the Law.

In this study the sanctions will be felt by the government treasurer as tax reporter. some researches on the effect of the tax sanction on tax compliance were research conducted by Amrul (2012), Rohmawati and Rasmini (2012), Susilawati and Budiarta (2013), Fuadi and Mangoting (2013), and Arum (2012) proved that taxation sanction have a positive effect on taxpayer compliance. The more severe the tax sanction imposed on the Taxpayer will increase taxpayer compliance. However, Maryati's (2014) and Patmasari et al. (2016) proved that tax sanctions have no effect on taxpayer compliance. The threat of sanctions has no significant effect on taxpayers to be willing to comply with tax law so the taxpayers tend to avoid taxes when threatened with tax and fine checks (Mohdali, et al., 2014).

The previous studies described above show the differences in research results (gap research). This was one reason that the researcher examined and re-analyzed the influence of electronic systems taxation, the role of government's internal supervisory apparatus, and tax sanctions as a determinant factor of tax compliance of the government treasurer in the existing work units in the area of Mataram City. The researcher internalized the role of government's internal supervisory apparatus because of a new paradigm of supervision that requires government internal supervisory apparatus to play a role as consulting partner and quality assurance in order to promote the clean government and good government (AAPI, 2013). This study also developed a test using Partial Least Square (SmartPLS).

This study aims to examine and provide empirical evidence of the influence of electronic systems taxation, the role of government's internal supervisory apparatus, and tax sanctions on tax

compliance government treasurer. From this research, it is expected to give practical contribution in the form of useful information as well as evaluation material for leadership in the government work unit area in Mataram City related to tax compliance of government treasurer. In terms of theoretical, this research became additional literature in the development of the concept of Goal Setting Theory, Technology Acceptance Model (TAM), and Theory of Planned Behavior (TPB).

2. LITERATURE REVIEW AND HYPOTHESIS FORMULATION

2.1 The Effect of Electronic Taxation Systems on Tax Compliance

Technology Acceptance Model (TAM) according to Davis et al. (1989) is an information system theory designed to explain how users understand and apply an information technology based on two factors namely perceived usefulness and perceived ease of use. The Government through the Directorate General of Taxation has issued electronic taxation system in the hope that it will be easier in fulfilling tax obligations by taxpayers. The existence of electronic taxation system that efficiently and effectively provides motivation to taxpayers to obey the taxes, it will make the taxpayers have confidence or choose tax-abusive behavior. If a taxpayer feels the use of the application brings benefits to him, then the taxpayer will likely reuse the application. The better the implementation of e-billing and e-SPT, the more increasing tax compliance is (Handayani and Noviari, 2016). The better the modernization of the tax administration system is, the more taxpayer compliance is (Sarunan, 2015). Based on the above descriptions, it can be formulated the hypothesis as follows:

H₁: The electronical system of taxation has a positive effect on tax compliance

2.2 The Influence of The Role of Government's Internal Supervisory Apparatus Againsts Tax Compliance

The idea of goal setting theory proposed by Locke (1978) explains that the importance of the relationship between a defined goal and the resulting performance. The basic concept of this theory is someone who understands the organizational goals (what the organization expects him) will affect the work behavior of the person. This theory also states that individual behavior is governed by one's ideas (thoughts) and intentions. Goals can be viewed as goals / levels of performance to be achieved by individuals. If an individual is committed to achieving his goals, then this will affect his actions and affect the consequences of his work. Taxpayer compliance will be determined based on the taxpayer's perception about how strong the role of government's internal supervisory apparatus is able to support the behavior of taxpayers to obey the tax. Through the role of government's internal supervisory apparatus of quality assurance and consulting, taxpayers will have a strong perception to support the treasurer's behavior to comply with taxes. Inadequate tax audits affect tax compliance decisions (Jayawardane and Low, 2016). Improved audits and enforcement of sanctions may increase tax compliance (Palil and Mustafa, 2011). Diani's research (2014) also proves that the role of internal audit has a significant positive effect on the quality of local government financial statements. Based on the explanation, it can be formulated the hypothesis as follows:

H₂: The role of government's internal supervisory apparatus has a positive effect on tax compliance

2.3 The Effect of Tax Sanctions on Tax Compliance

According to The Theory of Planned Behavior (TPB), one's intention to behave is determined by the Control beliefs, that is, individual beliefs about the existence of things that support or inhibit their behavior and perceptions about how strong those things affect their behavior (Ajzen, 1991). The

tax sanctions are made to support the taxpayer to comply with the tax law. The taxpayer compliance will be determined based on the taxpayer's perception of how strong the tax sanction is able to support the taxpayer's behavior to obey the tax. Tax sanction is a negative punishment given to a person who commits a breach of the rules, and essentially, tax sanction was intended to become a tool in creating taxpayer compliance in carrying out its tax obligations (Siringoringo, 2015). The taxpayer will be liable to sanctions or sanctions if the alpha taxpayer or intentionally does not perform his tax obligations. The existence of tax sanctions will provide a deterrent effect to the treasurer who is not obedient. Amrul's research (2012), Arum (2012), and Rohmawati and Rasmini (2012) proved that the increasing tax sanctions, the taxpayer compliance is increasing. Based on the explanation, it can be formulated the hypothesis as follows:

H₃: Tax sanctions have a positive effect on tax compliance

3. ANALYSIS METHOD

3.1 The Population and Sample

The population in this research was all government treasurers who have the task of collecting, depositing, and reporting taxes at work unit area of Mataram City. Total population is 777 respondents. The sampling technique used was simple random sampling method with the consideration that the respondent is an employee who has experience of being an expenditure treasurer or directly involved in tax administration more than one budget year. The number of samples is 45 respondents.

3.2 Variable Measurement Indicators

The variables studied in this research are:

1. Electronic systems taxation (SE), the indicators are: (1) easiness of report preparation; (2) improvement of work productivity; (3) clarity of system rules; (4) ease of studying the system; (5) ease of operation of the system; and (6) skills upgrading.
2. The role of government's internal supervisory apparatus (PA), the indicators are: (1) the provision of clues related to the tax rate; (2) tax consultations may be made at any time; (3) development of tax reporting; and (4) guidance to reduce repeated taxation errors.
3. Tax sanctions (SP), the indicators are: (1) knowledge of treasurer related to sanction to be accepted if not obedient; (2) the imposition of tax penalties imposing the treasurer; (3) tax sanction implies promptly depositing taxes to the bank and reporting to the tax office; (4) assertiveness of the sanction imposed by the tax authorities on the non-compliant treasurer; and (5) the imposition of very mild administrative sanctions (fines / interest / increase) to the treasurer in violation of the tax rules.
4. Tax compliance (KP), the indicators are: (1) compliance with the withholding tariff / collection of income tax and VAT; (2) punctuality of depositing of income tax and VAT; (3) timely reporting of income tax and VAT; (4) conformity of amounts deposited with received; and (5) truth in the Notice letter (SPT).

3.3 Data analysis

This study used two statistical data analysis techniques namely descriptive statistics and inferential statistics. Inferential statistical data used the analysis of Partial Least Square (SmartPLS), ranging from model measurement (outer model), structural model (inner model), and hypothesis

testing. Some of the stages in the PLS are model conceptualization, determining the algorithm analysis method (path), determining resampling model (bootstrapping), and determining the path diagram.

3.4 Evaluation of Measurement Model (Outer Model)

3.4.1 Validity Test

Validity test is a tool to measure valid or not valid a questionnaire. There are two validity tests used in this research that was convergent validity and discriminant validity. Convergent Validity is related to the principle that the manifest variables of a construct should be highly correlated, given the value of the loading factor for each construct indicator. The range of loading factor values of 0.5 to 0.6 is considered sufficient (Chin, 1998 in Latan and Ghozali, 2012: 78). The discriminant Validity relates to the principle that different construct manifest variables should not be highly correlated, given the value of cross loading for each variable must be greater than the correlation with other latent indicators.

3.4.2 Reliability Test

Reliability test is performed to prove the consistency and accuracy of the instrument in measuring the construct. The value of composite reliability must be greater than 0,7 indicating that the data has a high reliability value (Latan and Ghozali, 2012: 79).

3.5 Evaluation of Stuctural Model (Inner Model)

3.5.1 Goodness of Fit

Goodness of fit in inner model is measured using R-Square (R^2). R-Square (R^2) in endogenous constructs is used to see how well all the exogenous variables are able to explain the percentage of variants of endogenous variables. The classification of R-Square values according to Chin (1998) in Ghozali and Latan (2015: 85) consists of 0.67 (strong), 0.33 (moderate), and 0.19 (weak).

3.5.2 T-statistic

If the T-statistic coefficient on the Path Coefficient output table of SmartPLS 3.2.7 (T-count) shows the greater coefficient of T-table (1.683) with 5% significance (one-tailed), then this result describes the variable significant means that there is a significant influence on latent variables to the other variables.

4. RESULT AND DISCUSSION

4.1 Distribution and Return of Questionnaire

Number of questionnaires distributed to respondents were 53 questionnaires. But the questionnaire returned as many as 45 questionnaires. The percentage of the response rate was 84.91%, this is reasonable and a high response rate.

4.2 Characteristics of Respondents

Characteristics based on gender, the number of male respondents is 19 people or 42.22 percent, and female respondents as many as 26 people or 57.78 percent, the characteristics of respondents by age shows that the majority of respondents in this study aged 36-45 years as many as 23 respondents or 51.11 percent. This indicates that the respondents are in the productive age range in the work. Based on education level, most respondents have diploma or bachelor education as many as 29 respondents

or 64.44 percent, which indicates that respondents have good ability in studying and understanding taxation obligation.

4.3 Variable Characteristics

The data obtained through questionnaires in the form of responses of the respondents to positive statements related to indicators of each variable measured by Likert scale.

Table 1. Result for Outer Loading

I / K	KP	PA	SE	SP
KP 1	0.773			
KP 2	0.870			
KP 3	0.766			
KP 4	0.738			
KP 5	0.888			
PA 1		0.681		
PA 2		0.932		
PA 3		0.932		
PA 4		0.857		
SE 1			0.735	
SE 2			0.767	
SE 3			0.799	
SE 4			0.894	
SE 5			0.886	
SE 6			0.459 *	
SP 1				0.534
SP 2				0.475 *
SP 3				0.337 *
SP 4				0.792
SP 5				0.787

* does not meet the loading factor so that it is eliminated

Based on the result above, there are 3 indicators that have a value of loading factor under 0.5 which is the SE6 indicator on electronic tax system (SE) with loading factor value of 0.459, SP2 indicator on tax sanction variable with loading factor value of 0.475, and SP3 indicator on tax sanction variable with loading factor value of 0.337. This means the three indicators do not meet the convergent validity, so it must be removed from the model.

After the invalid indicator is removed from the model, PLS Algorithm analysis is performed again for phase II testing. The result of outer evaluation of phase II model showed that all indicators have a value of loading factor more than 0.5, so it is stated to meet convergent validity. Furthermore, reflective indicators need to be tested discriminant validity where the value of correlation cross loading with latent variables must be greater than the correlation with other latent variables.

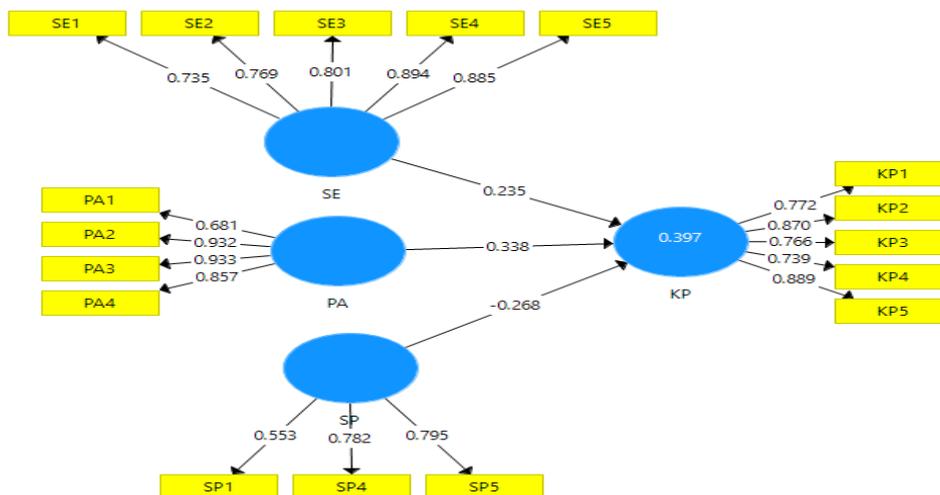


Figure 1. Model of Measurement and Structural

Table 2. Result For Cross Loading

I / K	KP	PA	SE	SP
KP 1	0.772	0.458	0.392	-0.450
KP 2	0.870	0.476	0.336	-0.487
KP 3	0.766	0.328	0.272	-0.179
KP 4	0.739	0.279	0.327	-0.189
KP 5	0.889	0.480	0.414	-0.373
PA 1	0.389	0.681	0.290	-0.204
PA 2	0.465	0.932	0.388	-0.270
PA 3	0.484	0.933	0.262	-0.359
PA 4	0.428	0.857	0.372	-0.307
SE 1	0.265	0.192	0.735	-0.062
SE 2	0.267	0.339	0.769	-0.130
SE 3	0.375	0.346	0.801	-0.243
SE 4	0.453	0.346	0.894	-0.386
SE 5	0.375	0.322	0.885	-0.205
SP 1	-0.238	-0.238	0.023	0.553
SP 4	-0.323	-0.303	-0.222	0.782
SP 5	-0.381	-0.201	-0.320	0.795

After the validity test, data reliability test is done by looking at the composite reliability value. The value of the composite reliability of each variable is above 0.7 so that all variables are declared reliable.

Table 3. Composite Reliability

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
KP	0.871	0.895	0.904	0.655
PA	0.873	0.886	0.916	0.734
SE	0.878	0.907	0.910	0.671
SP	0.527	0.563	0.758	0.516

4.4 Evaluation of Structural Model (Inner Model)

Table 4. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PA -> KP	0.338	0.353	0.141	2.396	0.008
SE -> KP	0.235	0.248	0.111	2.115	0.017
SP -> KP	-0.268	-0.279	0.131	2.037	0.021

Based on the result above, we can be known the value of t-statistic, significance value of p-value, relation between variables and coefficient value of each variable. The following inner model equations are generated:

$$KP = 0.235 SE + 0.338 PA - 0.268 SP + \zeta$$

Information:

- SE = electronic systems taxation
- PA = the role of government's internal supervisory apparatus
- SP = tax sanctions
- KP = tax compliance
- ζ (Zeta) = Structural model error

Goodness of fit in inner model was measured using coefficient of determination R square (R^2) dependent latent variable. R square (R^2) shows the value of 0.397 for the construct KP which means that the electronic system of taxation (SE), the role of government's internal supervisory apparatus (PA), and the tax sanctions (SP) is able to explain the tax compliance variance (KP) of 39.7% and the balance of 60,3% is explained by other variables outside the SE, PA, and SP variables. According to the Rule of Thumb (Chin 1998, in Ghozali and Latan, 2015: 81), the value of 0.397 indicates that the model is categorized moderate.

4.5 The Effect of Electronic Taxation Systems Againsts Tax Compliance

Hypothesis test showed that t-statistic equal to 2.115 bigger than t-table equal to 1.683 and with significance value of p-value equal to 0.017, less than 0.05, then the hypothesis 1 which state electronic system of taxation (SE) has positive effect to tax compliance (KP) is proven and acceptable. The results of this study indicated that electronic systems tax (SE) have a significant and positive effect on tax compliance (KP). This means, the better the application of the taxation electronics system will affect the increasing tax compliance of government treasurers.

The electronic system of taxation is the implementation / application of electronic taxation system based on information technology by Directorate General of Taxes. E-system taxation is a modernization of taxation by using information technology which is expected with e-system can facilitate taxpayers to report taxes (Pujiani, 2012).

The results of this study are in line with the results of the research conducted by Sarunan (2015) which stated that the modernization of tax administration system which includes information and communication technology has a positive and significant impact on taxpayer compliance. The results of this study are also in line with the results of the research conducted by Handayani and

Noviari (2016) which stated that the implementation of e-billing and e-SPT has a positive effect on tax compliance.

4.6 The Influence of The role of Government's Internal Supervisory Apparatus Against Tax Compliance

The result of hypothesis test showed that t-statistic value is 2.396 bigger than t-table equal to 1.683 and with value of p-value equal to 0.008, less than alpha 5% (0.05), hence hypothesis 2 which stated the role of government's internal supervisory apparatus has positive effect to compliance tax accepted. The results of this study indicated that the role of government's internal supervisory apparatus (PA) have a significant and positive effect on tax compliance (KP). This means, the increasing of the role of government's internal supervisory apparatus will affect the increasing tax compliance of government treasurers.

Based on Law 23 in the year 2014, article 1, paragraph 46, what is meant by the government's internal supervisory apparatus is the ministry's inspectorate general, a non-ministerial government institution supervisory unit, provincial inspectorate, and district / city inspectorate. The role of government's internal supervisory apparatus is to implement one of the functions as an internal auditor. Internal audits according to The Institute of Internal Auditors (IIA, 1999) are independent and objective activities in assurance activities and consulting activities, designed to add value and improve an organization's operations (auditi). This activity helps the organization (auditi) achieves its objectives by using a systematic and regular approach to assessing and improving the effectiveness of risk management, the control and governance (public sector) processes.

The results of this study are in line with Palil and Mustafa research (2011) which indicated that Improved audits may increase tax compliance. Inadequate tax audits affect tax compliance decisions (Jayawardane and Low, 2016). Diani's research results (2014) also showed that the role of internal audit has a significant positive effect on the quality of local government financial statements.

4.7 The Effect of Tax Sanctions on Tax Compliance

The hypothesis test showed that t-statistic equal to 2.037 bigger than t-table equal to 1.683 and with p-value significance value equal to 0.021, less than 0.05, the hypothesis 3 expressing tax sanction (SP) have positive effect to tax compliance (KP) is not proven or rejected. The results of this study indicated that the tax sanction (SP) has a negative and significant effect on tax compliance (KP). This means that, increasing tax sanctions, it will further lower tax compliance of government treasurers.

Tax sanctions are imposed on non-compliant taxpayers in fulfilling their tax obligations. According to Mardiasmo (2011), tax sanction is a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / observed, in other words tax sanction is a preventive tool (preventive) so that taxpayers do not violate the norms of taxation. In the tax law there are two types of sanctions, in the form of administrative and criminal sanctions. Administrative sanctions represent the payment of state losses, especially in the form of sanctions, interest, and increases. Criminal sanctions in the form of torture or suffering, is a final tool or bulwark used by the tax authorities so that the tax norms are obeyed.

The results of this study rejected the results of research conducted by Amrul (2012), Arum (2012), and Rohmawati and Rasmini (2012) which proved that tax sanctions have a positive and significant impact. Mohdali et al. (2014) that analyzed the impact of the threat of punishment on tax compliance and disobedience in Malaysia showed that the threat of insignificant sanctions against

existing taxpayers is willing to comply with the tax laws. The taxpayers tend to avoid taxes when threatened with taxes and fines and trigger their intention to become less compliant. Patmasari et al. (2016) also showed that tax sanctions have a negative but insignificant effect on taxpayer compliance in paying Land and Building Tax.

5. CONCLUSION

The results of this study provide evidence that the electronic system taxation has a positive and significant effect on tax compliance government treasurer. The better the electronic system of taxation then the tax compliance of the government treasurer in the work unit of region in the Mataram City is increasing. The implementation of a good electronic taxation system is what makes it easy for government treasurers to settle their tax obligations such as the preparation and reporting of SPT (letter of notification). Electronic systems in the form of e-billing, e-filing and e-SPT applications that have clarity in use, easy to be learnt and operated increase the user skills and ultimately can increase productivity in work.

The Directorate General of Taxes should continue to clean up and make new breakthrough in improving the system of electronic taxation that is reliable and user-friendly. This is intended to occur efficiency of service to the taxpayer so that the main purpose of increasing state revenue from the tax sector will be achieved optimally. The government's internal supervisory apparatus must continue to enhance its role to ensure that governmental affairs are implemented in an orderly, effective and efficient manner.

This study provides evidence that the role of the government's internal supervisory apparatus has a positive and significant effect on the tax compliance of the government treasurer. This indicates that the better the role of government's internal supervisory apparatus is, the tax compliance of government treasurers in work units of region in the Mataram City is increasing. A good role of government's internal supervisory apparatus is to assist, guide and foster government treasurers to improve the cause of deviation, so that the level of error / deviation that may occur in financial management will decrease.

This study also provides evidence that there is a negative and significant influence of tax sanctions on tax compliance of government treasurers. That is, the increased tax sanction, it will further lower tax compliance government treasurer. The imposition of sanctions in the form of administrative sanctions and criminal penalties should be re-evaluated by the Directorate General of Taxation in order to keep the government treasurer's compliance increasing.

The limitations of this study can be a material evaluation and input for further researchers. The limitations in this study are to use a sample of research is still relatively small given the limited research time. In addition, this study used a statement or question in a single indicator known as the first order confirmatory. Future research needs to develop a broader research object that covers the district or province with a larger sample size and sufficient time. The researcher also suggests that further research should also explore indicators and other factors related to tax compliance.

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