INVOICE
JURNAL ILMU AKUNTANSI
p-ISSN: 2714-6359 e-ISSN: 2714-6340
Program Studi Ilmu Akuntansi
Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Makassar

The Influence of the Technology Acceptance Model (TAM), E-System and the Role of the Account Representative on Taxpayer Compliance at West Makassar KPP

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Keywords:

Technology Acceptance Model, E-System, Account Representative Role

Abstract

This research investigates the influence of the Technology Acceptance Model (TAM), E-System, and the Role of the Account Representative on taxpayer compliance at the West Makassar KPP. The study's population consists of all taxpayers registered at the West Makassar KPP, with a sample size of 88 taxpayers selected for analysis. To ensure the validity and reliability of the questionnaire results, thorough testing was conducted, including classical assumption tests such as normality, multicollinearity, and heteroscedasticity. The primary analytical method employed is multiple linear regression analysis. The findings reveal that the Technology Acceptance Model (TAM) exerts a significant positive impact on taxpayer compliance, indicating that when taxpayers perceive technology as beneficial and user-friendly, they are more likely to comply with tax regulations. Conversely, the E-System demonstrates a significant negative effect on taxpayer compliance, suggesting potential issues with its implementation or usability that hinder compliance. Furthermore, the role of the Account Representative is found to have a significant positive effect on taxpayer compliance, highlighting the importance of personal interaction and support in facilitating tax compliance. Overall, the study emphasizes the critical factors influencing taxpayer compliance, providing insights that could inform policy decisions and the development of strategies to enhance compliance at the West Makassar KPP. These findings are crucial for improving tax administration and ensuring greater adherence to tax obligations among registered taxpayers.

1. Introduction

Taxes have a significant contribution to state financing. Taxes are used by the government to finance state expenditures, both routine expenditures and development expenditures (Wahyuni & Susuanto, 2021). The important role of taxes in development requires an increase in tax revenues. According to the State Budget (APBN), the largest source of state revenue comes from the taxation sector, so it is undeniable that taxes have made the largest contribution to state revenues (Suratningsih & Merkusiwati, 2018). The development of tax revenue contributions to state revenues in the last three years can be seen in Table 1 below:

Table 1
Tax Revenue Contribution

Year	State Revenue	Tax revenue	Percentage
2020	1,628,950	1,285,136	79%
2021	2,006,334	1,547,841	77%
2022	2,435,867	1,924,937	79%

Source: Central Statistics Agency, 2023

Tax is obtained from contributions from the community (taxpayers) using *a self-assessment system. The self-assessment system* is a system in which taxpayers are entrusted with calculating and reporting the tax owed by the taxpayer themselves, while the tax officers themselves are tasked with supervising it (Nurwanah & Ahmad, 2021). The level of taxpayer compliance is still very low in fulfilling their tax obligations. What causes a

low level of taxpayer compliance is a lack of awareness of taxpayers in fulfilling their tax obligations, public dissatisfaction with services, uneven infrastructure development, and a lack of knowledge regarding tax compliance. Tax knowledge has an important role in increasing taxpayer compliance, so it can be concluded that if taxpayers know all the provisions related to tax obligations (Desyanti & Amanda, 2020).

The issue of low levels of taxpayer compliance is very important, because non-compliance with taxation will give rise to attempts at evasion and tax avoidance. This can indirectly result in reduced tax revenues to the Indonesian state treasury (Susmita & Supadmi, 2016). The low level of taxpayer compliance in Indonesia is caused by many people not having a NPWP and submitting an Annual Tax Return (SPT).

Table 2
Compliance Ratio for Submitting Annual SPT 2018-2022 at West Makassar KPP

Year	WPOP amount	WPOP submits SPT	Compliance Ratio
2018	100,510	77,306	77%
2019	105,873	78,215	74%
2020	100,277	79,315	79%
2021	94,831	86,524	91%
2022	95.115	86,421	90%

Source: KPP Pratama West Makassar

Based on table 2 above, it can be seen that from 2018 to 2022 the level of taxpayer compliance experienced a decrease and increase, so it can be concluded based on table 2 above that compliance in achieving Annual SPT reporting still has not met the predetermined targets where there are still taxpayers who have not complied with their tax obligations. To increase taxpayer compliance, the Directorate General of Taxes continues to develop the tax administration system, one of which is by developing tax services by utilizing technological advances (Desyanti & Amanda, 2020) .

One of the theories regarding acceptance of the use of information technology systems that can be used is the Technology Acceptance Model (TAM). Research that supports *the Technology Acceptance Model* (TAM) having an effect on taxpayer compliance is research (Tambun & Muhtiar, 2019) which states that *the Technology Acceptance Model* (TAM) has a significant positive effect on taxpayer compliance.

Acceptance of the use of information technology is an important factor that can influence the success of implementing *e-systems* . It is hoped that the existence of this *e-system* can improve the quality of service so that it can increase satisfaction and compliance with taxpayers . *The e-system* launched is *e-registration* , *e* -NPWP , *e* -SPT, and *e-filing* . Research that supports *e-systems'* influence on taxpayer compliance, namely research (Widjaja & Siagian, 2017) shows that the implementation of *e-registration* , *e-* SPT, *e-filling* , and *e-biling* has a significant positive influence on personal taxpayer tax compliance.

In using *the e-system,* taxpayers need the role of *an Account Representative,* where one of AR's duties is to provide quality services to taxpayers. Apart from providing services, AR is also tasked with providing incentive supervision to taxpayers (Irawan & Sadjiarto, 2013). Research that supports *Account Representatives'* influence on Taxpayer Compliance is research (Rachmawati, 2014) showing that *account representatives* have an influence on taxpayer compliance.

Based on this description, researchers are interested in taking the title "The Influence of *the Technology Acceptance Model* (TAM), *E-System* and the Role *of Account Representatives* on Taxpayer Compliance at the West Makassar KPP.

2. Literature Review

2.1 *Technology Acceptance Model* (TAM)

The Technology Acceptance Model (TAM) was first introduced by Davis in 1989. This model is an information technology system acceptance model that is most widely used for research. TAM aims to explain and predict user acceptance of a technology (Satria, 2019) . Dimensional variables in this research include perceived ease of use and perceived usefulness.

2.2 Taxpayer Compliance

One measure of taxpayer performance is taxpayer compliance in carrying out their tax obligations. Tax compliance according to Minister of Finance Decree No. 554/KMK.04/2000, namely the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and tax implementation regulations that are generally applicable in a country.

2.3 *E-System*

The tax system currently developing in Indonesia is one that adheres to a *self-assessment system* (Sukrisno & Estralita, 2017) . *E-system* is a modernization of taxation using information technology, which is expected to make it easier for taxpayers to report their taxes.

e-System is a system used to support smooth administration through internet technology so that it is hoped that all work processes and tax services will run well, smoothly, quickly and accurately (Lannai & Junaid, 2022) . This breakthrough in the use of electronic means via the internet or *e-system* is none other than part of tax reform, especially in the field of tax administration. This is done starting from registering as a taxpayer or *e-registration,* paying taxes, and reporting taxes with SPT or *e-filing.*

According to the Directorate General of Taxes regulation Number PER20/PJ/2013 e-registration is a system for registering taxpayers and/or reporting businesses to be confirmed as taxable entrepreneurs, changing data on taxpayers and/or taxable entrepreneurs, transferring taxpayers, and revoking the confirmation of entrepreneurs taxable via the internet which is connected online with the Directorate General of Taxes.

E-filing is a method of submitting SPT or notification of extension of Annual SPT which is done online and in real time via the online DJP tax e-filing website or application provided by ASP *(Application Service Provider)* or tax application service provider.

2.4 *Account Representative* role

Account Representative as a tax officer who carries out supervisory duties regarding the fulfillment of Taxpayer's tax obligations, serving Taxpayers in the context of consultation if the taxpayer requires information or other matters related to their taxation rights and obligations. An Account Representative is a liaison or *liaison officer* between taxpayers and the Directorate General of Taxes (Rachmawati, 2014) .

Account representatives are employees or tax officials who are given the trust, authority and responsibility by the Directorate General of Taxes to serve and supervise taxpayers whose duties include service, consultation, outreach and direct supervision of taxpayers to comply with tax compliance.

2.5 conceptual framework

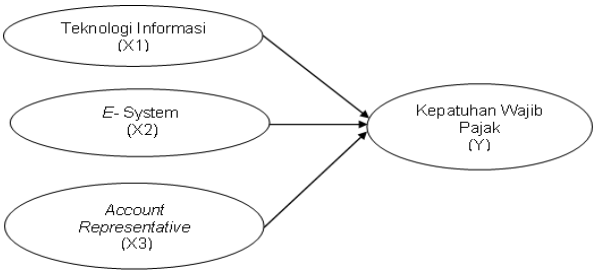

Figure 1: Conceptual Framework

2.6 Hypothesis Development

- H1: *Technology Acceptance Model* (TAM) has a significant positive effect on Taxpayer Compliance at West Makassar KPP
- H2: *E-System* has a significant positive effect on Taxpayer Compliance at the West Makassar KPP

- H3: The role *of the Account Representative* has a significant positive effect on Taxpayer Compliance at the West Makassar KPP

3. Research Methods

This research uses a quantitative approach using primary data, namely data with instruments in the form of a list of statements or statistical questionnaires with the aim of testing the stated hypothesis. This research was conducted at West Makassar KPP. This research uses the *Slovin formula* in sampling, namely:

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

N = 123,021

E = 0.1

$N = \frac{123.021}{1+123.021\ (0,1)^2}$

$= \frac{123.000}{1.231,21}$

= 99.90 = 100 Respondents

Information:

n : Sample Size/Number of Respondents

N : Population Size

e : Percentage of allowance for sampling accuracy that can still be tolerated

the Slovin formula , a sample of 100 taxpayer respondents at the West Makassar KPP was obtained. This research uses instrument tests in the form of validity and reliability tests, as well as the data analysis technique used, namely multiple linear regression analysis with classical assumption tests and hypothesis testing.

3.1 Test Research Instruments

1. Data Validity Test

Validity test is a reliability test or test carried out to determine the validity of data in accordance with the instrument. Valid instruments have high validity, and vice versa, less valid instruments have low validity. The validity test is said to be valid if it meets the specified requirements or conditions, namely r_count ≥ 0.30 (Sugiyono, 2016) .

3.2 Data Reliability Test

Reliability is an instrument that is trustworthy enough to be used as a data collection tool because the instrument is good. A good instrument is not tendentious in directing respondents to choose certain answers (Sunyoto, 2013) . The reliability test is determined by the Cronbach's Alpha coefficient with the condition that the instrument is reliable if it has a Cronbach's alpha coefficient α ≥ 0.60 (Sugiyono, 2016) .

3.3 Data analysis technique

The analysis technique used is multiple linear regression analysis technique. Multiple linear regression analysis is used to determine cause and effect by determining Taxpayer Compliance as the dependent variable (Y), *Technology Acceptance Model* (TAM) (X1), *E-System* (X2), and the Role of *the Account Representative* (X3) as the independent variable. The equations in the data analysis are as follows:

$$Y = \alpha + b1X1 + b2X2 + b3X3 + e$$

Information :

Y : Taxpayer Compliance

α : Constant

b1 : Regression Coefficient

X1 : Technology Acceptance Model (TAM)

X2 : E-System

X3 : Account Representative

e : standard error

3.4 Classic assumption test

a) Assumption of Normality

The normality test aims to test whether the data, the dependent variable and the independent variable both have a normal distribution relationship or not. A good regression model is if the data distribution is normal or cannot be done using graphic analysis and the non-parametric Kolmograv-Smirnov (KS) statistical test. The basis for returning the decision is if the probability value (Asym Sign) is greater than the error rate of 5% (0.05), then it can be concluded that the residual value of the regression model is normally distributed.

b) Multicollinearity Assumption

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables and if a correlation occurs, it means a multicorrelation problem has occurred. The regression model is said to be good if there is no correlation between the independent variables.

c) Heteroscedasticity Assumption

The Heteroscedasticity Test aims to test whether a regression variable has unequal variances and residuals from other observations. If the variance and residuals from one observation to another are constant, it is called homoscedasticity. A good regression model does not occur heteroscedasticity.

3.4 Hypothesis testing

Hypothesis testing in this research will be tested using multiple linear regression analysis, namely the analysis used to determine the influence of *the Technology Acceptance Model* (TAM), *E-system* , and the Role of *the Account Representative* as independent variables on Taxpayer Compliance as the dependent variable using the partial test (t test)

Hypothesis 1

- H01: β ≤ 0 *Technology Acceptance Model* (TAM) has a significant positive effect on taxpayer compliance in Makassar City.
- Ha1 : β > 0 *Technology Acceptance Model* (TAM) has a significant negative effect on taxpayer compliance in Makassar City.

Hypothesis 2

- H01: β ≤ 0 *e-System* has a significant positive effect on taxpayer compliance in Makassar City.
- Ha1 : β > 0 *e-System* has a significant negative effect on taxpayer compliance in Makassar City.

Hypothesis 3

- H01: β ≤ 0 The role *of the Account Representative* has a significant positive effect on taxpayer compliance in Makassar City.
- Ha1: β > 0 The role *of the Account Representative* has a significant negative effect on taxpayer compliance in Makassar City.

4. Results and Discussion

4.1 Research result

Based on research data, the number of questionnaires distributed was 100 questionnaires at the West Makassar KPP and 88 questionnaires were returned. It is said that there were 12 questionnaires that were not returned, while questionnaires were not returned because the questionnaires were scattered, lost and filled in more than one statement items. So the number of questionnaires that can be processed in this research is 88 questionnaires. Based on the questionnaire distributed, gender data from 88 respondents, with 37 male respondents and 51 female respondents.

a. Test data quality

1) Validity test

Table 3
TAM Validity Test Results

No.	Variable	Correlation	Minimum Correlation Limit	Note
1.	*Technology Acceptance Model*			
	X1.1	0.845	0.30	Valid
	X1.2	0.790	0.30	Valid
	X1.3	0.768	0.30	Valid
	X1.4	0.758	0.30	Valid
	X1.5	0.653	0.30	Valid
	X1.6	0.684	0.30	Valid
	X1.7	0.593	0.30	Valid
	X1.8	0.781	0.30	Valid

Source: Data processed in 2023

Table 4
***e-System* Validity Test Results**

No.	Variable	Correlation	Minimum Correlation Limit	Note
2.	*E-System*			
	X2.1	0.736	0.30	Valid
	X2.2	0.766	0.30	Valid
	X2.3	0.712	0.30	Valid
	X2.4	0.614	0.30	Valid
	X2.5	0.612	0.30	Valid
	X2.6	0.554	0.30	Valid
	X2.7	0.578	0.30	Valid
	X2.8	0.571	0.30	Valid
	X2.9	0.527	0.30	Valid
	X2.10	0.588	0.30	Valid
	X2.11	0.468	0.30	Valid

Source: Data processed in 2023

Table 5
***Account Representative* Role Validity Test Results**

No.	Variable	Correlation	Minimum Correlation Limit	Note
3.	*Account Representative* role			
	X3.1	0.681	0.30	Valid
	X3.2	0.677	0.30	Valid
	X3.3	0.520	0.30	Valid
	X3.4	0.147	0.30	Valid
	X3.5	0.683	0.30	Valid
	X3.6	0.783	0.30	Valid
	X3.7	0.545	0.30	Valid
	X3.8	0.725	0.30	Valid
	X3.9	0.651	0.30	Valid
	X3.10	0.440	0.30	Valid
	X3.11	0.644	0.30	Valid
	X3.12	0.627	0.30	Valid
	X3.13	0.536	0.30	Valid
	X3.14	0.482	0.30	Valid

Source: Data processed in 2023

Table 6
Taxpayer Compliance Validity Test Results

No.	Variable	Correlation	Minimum Correlation Limit	Note
4.	Taxpayer Compliance			
	Y.1	0.701	0.30	Valid
	Y.2	0.846	0.30	Valid
	Y.3	0.850	0.30	Valid
	Y.4	0.889	0.30	Valid

Source: Data processed in 2023

Based on the table above, it can be concluded that all statement items on all variables have a calculated r value above 0.30 so they can be said to be valid and can be processed further.

2) Reliability Test

Table 7
Reliability Test Results

Variable	Reliability Coefficient	Cronbach's Alpha Limit Value	Note
Technology Acceptance Model (TAM) (X1)	0.878	0.60	Reliable
E-System (X2)	0.833	0.60	Reliable
Account Representative Role (X3)	0.851	0.60	Reliable
Taxpayer Compliance (Y)	0.840	0.60	Reliable

Source: Data processed in 2023

Based on table 7 above, it can be seen that all variables show that the statements in the four variables studied are all reliable, this can be seen from the results of testing *the Cronbach alpha's value* for each variable above 0.60 so it can be concluded that the measuring instrument for each variable is reliable or trusted.

b. Classic assumption test

a) Normality test

Table 8

Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Predicted Value
N		88
Normal Parameters [a, b]	Mean	16.6931818
	Std. Deviation	.75921416
Most Extreme Differences	Absolute	,072
	Positive	,047
	negative	-.072
Statistical Tests		,072
Asymp. Sig. (2-tailed)		,200 [c,d]

Source: Data processed in 2023

Based on Table 8, the results of the normality test show that the sig value obtained is 0.200 > 0.05 and the KS value is 0.72 > 0.05, it is concluded that the resulting residual value is above the significance value. This means that the data in this study is normally distributed.

b) Multicollinearity Test

Table 9
Multicollinearity Test Results

Coefficients [a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Technology Acceptance Model	,270	3,704
	E-System	,283	3,535
	Account Representative role	,353	2,833

Source: Data processed in 2023

Based on the table above, it shows that the variables *Technology Acceptance Model, E-System,* and *Account Representative Role* have a *tolerance value* greater than 0.10, while the VIF value is smaller than 10.00. so it can be said that multicollinearity does not occur.

c) Heteroscedasticity Test

Table 9
Heteroscedasticity Test Results

Coefficients [a]		
Model		Sig.
1	(Constant)	,269
	Technology Acceptance Model	,900
	E-System	,524
	Account Representative role	,432

Source: Data processed in 2023

Based on the table, it can be seen that the significant value of each independent variable is > 0.05. This means that there is no heteroscedasticity in *the Technology Acceptance Model, E-System and Account Representative* Role variables .

c. Hypothesis testing

The multiple regression test is used to test the hypothesis about the partial influence of the independent variable on the dependent variable.

Table 10
Multiple Linear Regression Test Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	14,052	1,518	
	Technology Acceptance Model	.173	,064	,500
	E-System	-.196	,058	-.608
	Account Representative role	,112	,044	.411

Source: Data processed in 2023

Based on this table, the following regression equation is formed:

Y = α + b1X1 + b2X2 + b3X3 + e

Y = 14.052 + 0.173X1 + -0.196X2 + 0.112X3

1) The constant value (β_0) is 14,052, meaning that if there is a change in X1,
2) The regression value (β_1) of the variable
3) The regression value (β_2) of the variable
4) The regression value (β_3) of the variable

a) Partial Test (t Test)

Table 11
Partial Test Results

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,052	1,518		9,259	,000
	Technology Acceptance Model	.173	,064	,500	2,704	,008
	E-System	-.196	,058	-.608	-3,369	,001
	Account Representative role	,112	,044	.411	2,544	.013

Source: Data processed in 2023

1) The variable (X1) *Technology Acceptance Model* (TAM) has a calculated t value of 2.704 with a significance level of 0.008. The t table value obtained is 1.663 with a probability of 0.05. From this explanation it is found that t count > t table , namely (2,704 > 1,663) and the significance value is smaller than 0.05, namely (0.008 < 0.05). So it can be concluded that partially *the Technology Acceptance Model variable* has a positive and significant effect on Taxpayer Compliance at the West Makassar KPP.
2) The variable (X2) *E-System has a* calculated t value of -3.369 with a significance level of 0.001. The t table value obtained is 1.663 with a probability of 0.05. From this explanation it is found that t count < t table , namely (-3369 < 1.663) and the significance value is smaller than 0.05, namely (0.001 < 0.05). So it can be concluded that partially the variable (X2) *E-System* has a negative and significant effect on Taxpayer Compliance at the West Makassar KPP.
3) Variable (X3) *Account Representative role* has a calculated t value of 2.544 with a significance level of 0.013. The t table value obtained is 1.663 with a probability of 0.05. From this explanation it is found that t count > t table , namely (2,544 > 1,663) and the significance value is smaller than 0.05, namely (0.013 < 0.05). So it can be concluded that partially the variable (X3) The Role of *the Account Representative* has a positive and significant effect on Taxpayer Compliance at the West Makassar KPP.

b) Coefficient of Determination (R^2)

Table 12
Coefficient of Determination Test Results (R^2)

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.475 [a]	,225	,197	1,433

Source: Data processed in 2023

Based on Table 24 above, namely the results of calculating the correlation coefficient and determination, it is obtained that R = 0.475, this means that *the Technology Acceptance Model, E-System,* and the Role of *the Account Representative* have a fairly strong relationship with Taxpayer Compliance at the West Makassar KPP. Meanwhile, the coefficient of determination R^2 = 0.225 which shows that the influence of the presentation of the Taxpayer Compliance variable can be influenced by *the Technology Acceptance Model, E-System,* and the Role of *the Account Representative* namely 22.5% while the remaining 77.5% is influenced by other variables not included in this research.

4.2 Research Discussion

a. The Influence of *the Technology Acceptance Model* (TAM) on Taxpayer Compliance

The research results show that *the technology Acceptance Model* (TAM) has a positive and significant effect on Taxpayer Compliance at the West Makassar KPP. Where individuals believe that technological systems can be easily understood and used. The higher the perceived ease and usefulness *of the Technology Acceptance Model* (TAM), the higher the level of taxpayer satisfaction in using *e-filling. The Technology Acceptance Model* has two aspects, namely usefulness and ease of use, where usefulness is the level of user confidence in using the system which will improve user performance. Meanwhile, ease of use is the level of user confidence in a system

that can be used easily and can be learned on its own.

Based on the results of respondents' answers, the most dominant indicator in forming *the Technology Acceptance Model variable* is that *e-Filling* makes my time more effective in filling out and reporting SPT, so this can be explained that with the existence of TAM with dimensions of usefulness and ease of use, taxpayers can easily report your tax obligations anywhere and anytime without having to go to the tax office. With the perceived usefulness dimension, individuals believe *that the e-system* used can help and make it easier for taxpayers to fulfill their tax obligations, therefore it can be concluded that the perceived usefulness of using *the e-system* is the dominant factor in explaining the benefits of using a technological system. Apart from the perception of usefulness, there is also a perception of ease of use where, with the perception of ease, taxpayers will find it easy to report their tax obligations, because the existence of the internet will make it easier for taxpayers to carry out payment transactions and report tax returns without having to go to the tax office to print. all report forms and wait for receipt manually.

Perceived Usefulness and Ease of Use influence Attitudes towards Behavior where the higher the perceived attitude towards behavior, the greater the use of *e-systems* . Attitude towards behavior *(attitude)* is the feeling felt by an individual to accept or reject an object or behavior. Users may have a positive attitude if they believe that technology will improve their performance and productivity. With a positive attitude from users when using a technology, in this case *an e-system* , the tendency to use/use *an e-system* will always be there compared to users who have a negative attitude.

TAM theory also explains the existence of behavioral interest where if there is a high willingness and influence to use *an e-system* , there will be greater interest in using *the e-system* . The existence of behavioral interest in using *e-systems* can be influenced by several factors such as influences from the environment, friends and co-workers. The TAM model focuses on attitudes and interests towards information technology users by developing them based on perceptions of usefulness and ease of use in using information technology.

This research is in accordance with the theory explained by *the Technology Acceptance Model* itself, where this theory explains that TAM is a theory designed to explain how users understand and use information technology. This theory also explains that the acceptance of users or users of information technology is part of research on the use of information technology, because before it is used and its success is known, it must first be ascertained about the acceptance or rejection of the use of information technology.

Based on research results, taxpayers who have used *the e-system* and also felt the benefits, make it easier to submit taxes without having to come to the tax office. Experience in using *the e-system* makes taxpayers comply with their tax obligations. The results of this research are in accordance with the TAM principle where the TAM theory with the usefulness dimension proves that increasing performance increases productivity and can be more controlled to produce benefits for its users.

This research is supported by the results of research by Susanto and Jimad (2019) who said that perceived convenience and perceived usefulness have a positive and significant influence on taxpayer compliance. The results of this research were also strengthened by Kamila (2016) who said that *the Technology Acceptance Model* had a positive effect on taxpayer compliance. This shows that the better taxpayers are in utilizing information technology, the easier it will be for taxpayers, thereby increasing taxpayer compliance.

b. The Effect of *E-System* on Taxpayer Compliance

The research results show that *the E-System* has a negative and significant effect on

Taxpayer Compliance at the West Makassar KPP. According to several respondents, the understanding of *the e-system* which includes *e-registration, e-* NPWP, *e-* SPT, and *e-filling* is quite good, but in implementing its use it still requires a companion which results in taxpayers having to go to the KPP to report tax obligations. This is in accordance with the theory *of planned behavior* (TPB) which explains that a taxpayer who has compliant or non-compliant behavior in fulfilling their tax obligations, both in paying and reporting their taxes, is influenced by intentions that support or hinder the behavior that will be displayed and his perception in that understanding.

The reason the second hypothesis is accepted is because it is in accordance with the theory explained by *the Technology Acceptance Model* (TAM) which states that TAM has two aspects, namely perceived ease of use and usefulness, where these two aspects can explain aspects of user behavior, in this case taxpayers who explain perceptions. users who will determine their attitudes in using technology. *The e-system* can provide convenience, such as *e-registration.* With this system, taxpayers do not need a long time to register themselves as taxpayers and get a NPWP without having to come to the tax office. Apart from that, there is also *e-filing* with the *e-system. -filing* can make it easier for taxpayers to submit their SPT or extend their Annual SPT electronically which is done online.

However, there are also a small number of taxpayers who do not understand the existence of *the e-system* because they have not been able to adapt to computer-based systems, so that a small number of taxpayers have not been able to maximize the ease of use of *the e-system* offered and they do not fully know and use it. . The results of this research support the perception of ease in TAM theory because if taxpayers think that *the e-system* is easy to operate in the tax reporting process then this will increase taxpayer compliance.

This research is supported by the results of research by Ersania and Merkusiwati (2018) who said that the implementation of *e-registration, e-biling,* and *e-filing* has a positive and significant influence on taxpayer compliance. The results of this research are also reinforced by Widjaja and Siagian (2017) who say that the implementation of *e-registration* , *e-* SPT, *e-filing* , and *e-biling* has a positive and significant influence on taxpayer compliance.

c. The Influence of *the Account Representative's Role* on Taxpayer Compliance

The research results show that the role *of the Account Representative* has a positive and significant effect on Taxpayer Compliance at the West Makassar KPP. The better the role of *the Account Representative* , which includes providing good quality service, supervision and consultation to taxpayers, the more mandatory compliance will increase. This could be because the quality of *the Account Representative role* provided by the West Makassar KPP is very good so that taxpayers are motivated to pay taxes. So the better the service, supervision and consultation provided by the West Makassar KPP *Account Representative* , the more motivated taxpayers will be in paying taxes.

To increase taxpayer compliance, it is necessary to provide optimal service quality to taxpayers, such as further improving the quality and quantity, such as adding tax officers in the TPT (Integrated Service Place) section to serve taxpayers who will report SPT or to create NPWPs so as to meet taxpayer satisfaction. . *Account Representatives* also need to provide more supervision and consultation to taxpayers or supervise and remind taxpayers and understand the condition of taxpayers and find the best solution for taxpayers regarding tax problems faced by taxpayers so as to provide satisfaction and comfort for taxpayers, in where this condition will result in a taxpayer's compliance to pay their tax obligations.

This research is supported by the results of research by Setiawan and Suyanto (2017) who said that the role of *the Account Representative* has a significant positive effect

on taxpayer compliance. The results of this research are strengthened by Kusumayanthi and Suprasto (2019) who also say that the role of *the Account Representative* has a significant positive effect on taxpayer compliance. This shows that the better the role of *the account representative* , the greater the taxpayer's compliance in fulfilling their tax obligations.

5. Closing

5.1 Conclusion

Based on the research results and discussions that have been described, the conclusions of this research are as follows:

1. *The Technology Acceptance Model* (TAM) has a positive and significant effect on Taxpayer Compliance. The better taxpayers are at utilizing information technology, the easier it will be for taxpayers, thereby increasing taxpayer compliance.
2. E-System has a negative and significant effect on Taxpayer Compliance. Where taxpayers have not been able to maximize the ease of using the e-system offered so they do not fully know and use it, so taxpayers choose to carry out their tax obligations directly at the Tax Service Office.
3. The role *of the Account Representative* has a positive and significant effect on Taxpayer Compliance. The better *the Account Representative's role* in improving the quality of tax services, providing proper supervision and consultation to taxpayers, the greater the level of taxpayer compliance. This is in accordance with the statement which states that if *the Account Representative* provides good service and is responsive in helping taxpayers' problems, taxpayers will be more compliant in fulfilling their tax obligations.

5.2 Suggestion

Based on the research results and discussions that have been described, the suggestions for this research are as follows:

1. To increase Taxpayer Compliance, tax officers should be able to increase the speed of service, so that it can be relied on. Apart from that, tax officers also provide in-depth understanding by holding outreach to taxpayers regarding information technology such as *e-systems* to taxpayers so that taxpayers can easily carry out their tax obligations.
2. Future researchers are expected to be able to consider additional variables that might be able to moderate or find other variables that can have a strong influence on taxpayer compliance.

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