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The Effect of Attitude on the Relationship of Trust and Personal Innovativeness with Taxpayer Intention

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Research Highlights

One of the biggest sources of state revenue comes from taxes. The tax is not the most effective way to use the law, with no direct reciprocity and is used for the state’s needs for the greatest prosperity of the people. The purpose of this study is to know the effect of personal trust and personal innovation on taxpayer’s desires with attitude as a variable intervening. The result shows that attitude can mediate the relationship between trust and personal innovativeness.

Research Objectives

The purpose of this study is to examine the effect of attitude as a mediating variable on trust and personal innovation relationships on intention. There are three hypotheses that will be proven in this study. Hidayanto et al., (2017) found that trust is one of the factors that significantly influence individual’s intention to use an e-government service in a developing country. Huang et al., (2006) found personal innovativeness to influence intention. The relationship of trust and personal innovativeness is mediated by attitude taxpayers.

Methodology

The data used in this study are primary data. Research conduct sampling using convenience sampling with a sample of 140 individual taxpayers who use e-SPT listed in KPP Pratama Padang. Data collection methods used in this study using a questionnaires were adopted from Huang et al., (2006). Likert scale that is used Likert 7 with the option strongly disagree to strongly agree. The number of questionnaires distributed was 160 questionnaires and the return of 146 questionnaires (91.25%). Means 14 questionnaires (8.75%) that did not return. From the number of returnees there were 6 questionnaires (3.75%) which were incomplete and could not be included in the final analysis. This is because the filling out of questionnaires that are incomplete and not in accordance with the specified criteria, so that the questionnaire can be processed as many as 140 questionnaires (87.5%).
Results

Demographics of respondents showed male taxpayers as many as 87 people (62.1%) and women as many as 53 people (37.9%). For the age of respondents aged 21-30 years the most respondents were 45 people (32.1%) and undergraduate as many as 78 people (55.7%) were the highest education respondents. The results of data processing showed trust has a positive effect with a significant level of 0.001 and personal innovativeness also has a positive effect with a significance level of 0.000. Attitude mediates the relationship between trust and personal innovativeness on intention. This result is consistent with Huang et al. (2006); Mustikasari (2007); Rahayu & Yuliastutik (2012) and Suardikha (2012).

Findings

Taxpayers realize the importance of taxes as a budget so that they trust the government as a tax collector. This trust affects taxpayers in their attitude in fulfilling their tax obligations. Personal innovativeness is a feature that reflects someone willing to try new technologies carried out by the Directorate General of Taxes (DGT). As a tax management institution, DGT has carried out several administrative system reforms and innovations to increase state revenues from the tax sector. This change is intended to foster public trust in tax collectors and the innovation carried out by DGT is to carry out tax reforms, especially in terms of tax administration. The results of this study state that the attitude influences towards intention, these results indicate that the higher a person's attitude to compliance with taxes, the higher the person's intention to obey taxes. The e-SPT system is a socialization carried out by DGT in the form of applications (software) that can be used by taxpayers to facilitate SPT submission. It is expected that the implementation of a modern tax administration system will increase the attitude of obedience to the intention of taxpayers in submitting SPT.

References


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