



## The Effect of Financial Statement Integration and Accountability Characteristics on Taxpayer Compliance Moderated by Nationalism

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### ABSTRACT

The purpose of the study to prove nationalism as a moderating variable among the influence on the integration of financial statements and characteristics can be accounted for to taxpayer compliance. This type of research uses quantitative research methods. Quantitative research is research with data analyzed in the form of numbers. Quantitative descriptive research methods with the use of numbers from data collection, interpretation of data and exposure of results. This research procedure is done by conducting a questionnaire. Questionnaires are distributed using google form. The results of the study found that 1) financial statements integration, characteristics can be accounted, and nationalism attitudes have a positive and significant effect on taxpayer compliance and 2) moderation of national attitudes on the integration of financial statements has no positive effect on taxpayer compliance while the moderation of national attitudes on characteristics can be accounted for positively on taxpayer compliance.

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### 1. INTRODUCTION

The Covid-19 pandemic has hit almost the entire country and has had an impact in various fields, various countries are trying to prevent the spread of the virus by implementing a lock down system. The implementation of the lock down system has an impact on trade and industrial traffic which is not allowed to carry out activities temporarily (Brodeur et al., 2021). The Covid-19 pandemic has also had an impact on the Indonesian economy. Indonesia's State Revenue and Expenditure Budget (APBN) in the last five years has been volatile and experienced an increase in deficit in 2020. In 2016 the Indonesian State Budget was Rp. 1,285 trillion, increased in 2017 and 2018 by Rp. 1,344 trillion and Rp. 1,519, again decreased in 2019 by Rp1,546 and decreased in 2020 by Rp1,405 trillion. During 2020, the government has twice changed the APBN as a step to restore the national economy due to declining tax revenues. The decline in tax revenue due to the weakening in the business sector. In 2020, tax revenue only reached Rp13.65 trillion or 44.02% compared to 2019 which reached Rp604.3 trillion or decreased by 12.01%. The taxes paid by the community are used for the benefit of realizing the welfare and quality of life together. Increasing state tax revenues can help strengthen the country's economy (Obando & Aguilar, 2020). Taxpayers, both business entities and individuals, have an important role in increasing taxes and are

urgently needed in an effort to support taxpayer compliance. In addition, transparency of financial statements, integration of financial statements, and an attitude of nationalism in moderating management accountants is required so that it can affect taxpayer compliance and increase taxpayer income.

Research on the integration of financial statements, the characteristics of accountability, and the attitude of nationalism towards taxpayer compliance has been widely carried out. Research conducted by Darono (2020); Mudiaga Daniel & Olusola Esther, (2019); Sayidah & Assagaf, (2019); Whait et al., (2018) dan Maulana & Marismiati (2020) related to the integration of financial statements on taxpayer compliance. Research conducted by Kiha & Nenomnanu (2020); Sista (2019); Alhempri et al., (2020); Bachas et al., (2019); dan Purba et al., (2020) related to the characteristics of being accountable for taxpayer compliance. Chetisa Putri & Venusita (2019); Tambun & Haryati (2022); Hanifah & Yudianto, (2019); Mayapada et al., (2021); dan Idrus et al., (2020) linking the attitude of nationalism to taxpayer compliance.

The difference between this research and previous research lies in the choice of nationalism as a moderating variable for the integration of financial statements and the characteristics of being accountable for taxpayer compliance. This study places the attitude of nationalism as a moderating variable between the effect on the integration of financial statements and the characteristics of being accountable for taxpayer compliance moreover the novelty of the research lies in choosing the attitude of nationalism as a moderating variable. The focus of the research is to prove the attitude of nationalism as a moderating variable between the effect on the integration of financial statements and the characteristics of being accountable for taxpayer compliance.

## 2. RESEARCH METHOD

This type of research uses quantitative research methods. Quantitative research is research with data analyzed in the form of numbers. Descriptive quantitative research method using numbers from data collection, interpretation of data and presentation of results. Research variables consist of independent, dependent, and moderating variables. The independent variable is the integration of financial statements and the characteristics of being accountable. The dependent variable is taxpayer compliance. The moderating variable is the attitude of nationalism.

The procedure of this research is done by distributing questionnaires. Questionnaires were distributed using google forms. After being distributed, the data was collected and analyzed and then presented as a research report. The questionnaire research instrument was selected and arranged based on the indicators and sub-indicators of the variables. The results of the data that have been collected are then analyzed with the following steps: 1) Data collection questionnaire, 2) Data validity test, 3) Data reliability test, 4) Hypothesis test. This test is used to see the effect of each independent variable on the effect of the dependent variable. The tool used in the test is the Smart PLS program, the hypothesis is accepted if the significance value is between the results of p value 1.96, so the hypothesis can be accepted and significant, and 5) Coefficient of Determination. This test can provide an explanation of the effect of variations in related variables and can create multiple regression equations that have benefits in seeing changes in the influence of the dependent variable on the independent variable. This test can be known by looking at the *R-Square*.

## 3. RESULTS AND DISCUSSION

### 3.1 Result

The results of research data that have been collected, processed, and then analyzed. Data analysis using SmartPLS 3.0. In conducting data analysis, the steps used are: 1) descriptive statistics, 2) validity tests, 3) reliability tests, 4) hypothesis testing, and 5) determination coefficient tests.

#### a. Statistik Deskriptif

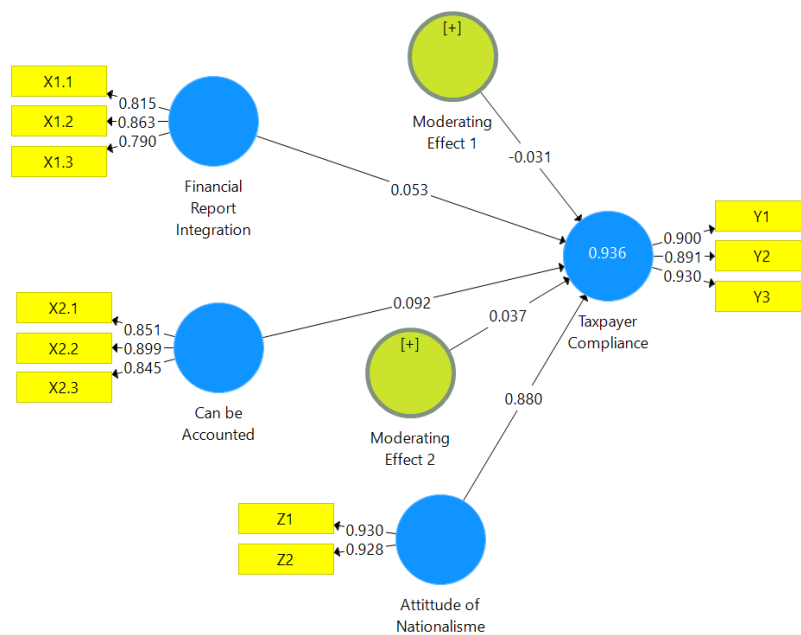
Respondents used as many as 241 respondents, using simple random sampling with hair method at least 5 x the number of indicators. The results of the data in this study, obtained from questionnaires

distributed to respondents using google form. The following table 1 presents the results of descriptive statistical tests.

**Tabel 1.** Descriptive statistics

No.	Characteristics	Amount	Percentage (%)
<b>1</b>	<b>Gender</b>		
	1. Male	111	46%
	2. Female	130	54%
	<b>Amount</b>	<b>241</b>	<b>100%</b>
<b>2</b>	<b>Age</b>		
	1. < 25 Year	99	41%
	2. 25 - 30 Year	106	44%
	3. 30 - 40 Year	31	13%
	4. > 40 Year	5	2%
	<b>Amount</b>	<b>241</b>	<b>100%</b>
<b>3</b>	<b>Education</b>		
	1. High school / high school equivalent	113	47%
	2. D3	53	22%
	3. S1	70	29%
	4. S2	5	2%
	<b>Amount</b>	<b>241</b>	<b>100%</b>
<b>4</b>	<b>Work</b>		
	1. Private employees	183	76%
	2. Government employees	43	18%
	3. Businessman	15	6%
	<b>Amount</b>	<b>241</b>	<b>100%</b>
<b>5</b>	<b>Monthly income</b>		
	1. < Rp. 3.500.000	55	23%
	2. Rp. 3.600.000 - Rp. 6.000.000	80	33%
	3. > Rp. 6.000.000	106	44%
	<b>Amount</b>	<b>241</b>	<b>100%</b>

Data source: processed data (2021)



**Figure 1.** Analysis Results Using SmartPLS

### b. Uji Validitas

- 1) The results of the validity test on the taxpayer compliance variable with three indicators are declared valid. Overall indicator result  $>0.5$ .
- 2) The results of the validity test on the financial statement integration variable with three indicators are declared valid. Overall indicator result  $>0.5$ .
- 3) The results of the validity test on the characteristic variables can be accounted for with three indicators declared valid. Overall indicator result  $>0.5$ .
- 4) The results of the validity test on the nationalism attitude variable with two indicators were declared valid. Overall indicator result  $>0.5$ .

### c. Uji Reabilitas

The reliability test is known by calculating the magnitude of the Cronboach Alpha score on several variables. The answers from 241 respondents were declared reliable if the score was  $> 0.7$ . The following are the results of the reliability test.

Tabel 2. Uji Reabilitas

Variabel	Cronboach Alpha	Ket
Attitude of Nationalism (X <sub>1</sub> )	0,841	Valid
Financial Report Integration (X <sub>2</sub> )	0,762	Valid
Can be Accounted (Z)	0,833	Valid
Taxpayer Compliance	0,892	Valid

### d. Koefisien Determinasi

Based on the tests that have been carried out, it is known that the R<sub>2</sub> value is 0,936. These results indicate that the variables of financial statement transparency, financial statement integration, and professional ethics of management accountants have an effect on taxpayer compliance by 0,936 or 93,6%, the rest is influenced by other variables not examined.

### e. Uji hipotesis

Tabel 3. Uji Hipotesis

Variabel	Original Sample	Sample	Stand. deviasi	T-Statistics	P Values
X <sub>1</sub> -> Y	0,053	0,055	0,017	3,193	0,001
X <sub>2</sub> -> Y	0,092	0,090	0,024	3,823	0,000
Z -> Y	0,880	0,880	0,020	4,748	0,000
Moderasi Z -> X <sub>1</sub> -> Y	-0,031	-0,032	0,013	2,391	0,009
Moderasi Z -> X <sub>2</sub> -> Y	0,037	0,037	0,018	2,111	0,018

Data source: processed data (2021)

Hypothesis testing is carried out to see the significance of each path coefficient that provides a statement based on the influence on the construct. A hypothesis can be accepted and significant if P Value  $< 0,5$  and T statistic  $< 1,96$ . Following are the results of the hypothesis.

1. The first hypothesis has a P value of 0,001 and a T statistic of 3,193. Thus the first hypothesis is declared **accepted**.
2. The second hypothesis has a P value of 0,000 and a T statistic of 3,823. Thus the second hypothesis is declared **accepted**.
3. The third hypothesis has a P value of 0,000 and a T statistic of 4,748. Thus the third hypothesis is declared **accepted**.
4. The fourth hypothesis has a P value of 0,009 and a T statistic of 2,391. Thus the fourth hypothesis is **accepted**.
5. The fifth hypothesis has a P value of 0,018 and a T statistic of 2,111. Thus the fifth hypothesis is declared **accepted**.

### 3.2 Discussion

#### a. Effect of Financial Statement Integration on Taxpayer Compliance

The results of the study of hypothesis testing found that the first hypothesis had a P value of 0,001 and a T statistic of 3,193. Thus the first hypothesis is declared **accepted**. That is, the higher the level of integration of financial statements, the positive and significant effect on taxpayer compliance. The integration of financial statements is expected to increase taxpayer compliance in paying their obligations (Abdullah et al., 2021). According to Utami (2018) that the conceptual design is realized in the integration of financial statements that apply technology as an alternative to tax payments that can help increase tax revenue. The results of this study are in line with Putra & Setiawan (2020) shows that the integration of financial statements can have a positive effect on taxpayer compliance.

#### b. The Effect of Accountability on Taxpayer Compliance

The results of the second hypothesis test have a P value of 0,000 and a T statistic of 3,823. Thus the second hypothesis is declared **accepted**. That is, the better the level of accountability, it will increase taxpayer compliance as well. Accountability can be used as an indicator to assess a service that is categorized as quality (Fau et al., 2019). Research result by Kiha & Nenomnanu (2020) states that being accountable affects public compliance in paying taxes. According to Sista (2019) that services that are accounted for and carried out continuously can satisfy the community and serve as a condition for meeting service standards.

#### c. The Influence of Nationalism's Attitude on Taxpayer Compliance

The results of the third hypothesis test have a P value of 0,000 and a T statistic of 4,748. Thus the third hypothesis is declared **accepted**. That is, there is a significant influence between the attitude of nationalism on taxpayer compliance. That is, taxpayers who have a high attitude of nationalism can increase taxpayer compliance. The attitude of nationalism as a manifestation of the attitude of the people in loving their own nation. The attitude of nationalism can also be used as an indicator that there is a good relationship between the state and society, so as to create harmony and peace. Chetisa Putri & Venusita (2019) that the attitude of nationalism is very influential on taxpayer compliance.

#### d. The Effect of Financial Statement Integration on Taxpayer Compliance Moderated by Nationalism

The results of the fourth hypothesis test have a P value of 0,009 and a T statistic of 2,391. Thus the fourth hypothesis is **accepted**. This means that there is a significant influence between the attitude of nationalism and the integration of financial statements on taxpayer compliance. The integration of financial statements is the provision of information stated in the financial statements and can be explained in detail, honestly, and real. The results of this study are the same as the results of research which conducted Etim et al., (2020) and Maulana dan Marismiyati (2020) shows that the integration of financial reports makes the public more confident in the performance of the government. In addition, people who are proud of their country and feel obliged to pay taxes.

#### e. The Effect of Accountability on Taxpayer Compliance Moderated by Nationalism

The results of the fifth hypothesis test have a P value of 0,018 and a T statistic of 2,111. Thus the fifth hypothesis is declared **accepted**. That is, these results can prove that there is an accountable effect on taxpayer compliance which is moderated by the attitude of nationalism. People who have a high attitude of nationalism are more responsible for their obligations to pay taxes (Idrus et al., 2020). According to Macintyre et al., (2021) his research results that citizens who have a sense of pride in their country tend to prefer to be obedient in paying taxes.

### 4. CONCLUSION

Based on the test results, it can be concluded as follows. (a). There is a significant effect of financial statement integration on taxpayer compliance. The results of the study of hypothesis testing found that the first hypothesis had a P value of 0,001 and a T statistic of 3,193. Thus the first hypothesis is declared **accepted**. That is, the higher the level of integration of financial statements, the positive and significant effect on taxpayer compliance. (b). There is a significant influence that can be accounted for on taxpayer compliance. The results of the second hypothesis test have P value of 0,000 and a T statistic of 3,823.

Thus the second hypothesis is declared **accepted**. That is, the better the level of accountability, the better taxpayer compliance. (c). There is a significant influence of the attitude of nationalism on taxpayer compliance. The results of the third hypothesis test have a P value of 0.000 and a T statistic of 4.748. Thus the third hypothesis is declared **accepted**. That is, there is a significant influence between the attitude of nationalism on taxpayer compliance. (d). There is a significant effect of financial statement integration on taxpayer compliance moderated by nationalism. The results of the fourth hypothesis test have a P value of 0.009 and a T statistic of 2.391. Thus the fourth hypothesis is **accepted**. This means that there is a significant influence between the attitude of nationalism and the integration of financial statements on taxpayer compliance. (e). There is a significant influence of accountability characteristics on taxpayer compliance which is moderated by the attitude of nationalism. The results of the fifth hypothesis test have P value of 0.018 and T statistic of 2.111. Thus the fifth hypothesis is declared **accepted**. That is, these results can prove that there is an accountable effect on taxpayer compliance which is moderated by the attitude of nationalism.

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