

Moderation of Nationalism on the Influence of Tax Payment Procedure Perspectives and Tax Law Compliance Perspective Towards Commitment to Becoming a Tax Compliant Accountant

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Abstract

This study aims to prove the moderation of the attitude of nationalism on the effect of the tax payment procedure perspective and the tax law compliance perspective on the commitment to become a tax-abiding accountant. The sample used was 105 accounting students from various universities in Indonesia. The analytical method used is structural equation modeling using the help of Smart PLS software, both to test the direct effect and the effect of moderation. The results of the study prove that the attitude of nationalism has a significant effect on commitment to being a tax-abiding accountant. While the perspective of tax payment procedures has no significant effect on the commitment to become a tax-abiding accountant and the perspective of tax law compliance has a significant effect on the commitment to become a tax-abiding accountant.

Keywords

attitude of nationalism; tax payment procedures; tax law compliance; commitment tax compliance



I. Introduction

Covid 19 pandemic caused all efforts not to be as maximal as expected (Sihombing and Nasib, 2020). The outbreak of this virus has an impact of a nation and Globally (Ningrum *et al*, 2020). The presence of Covid-19 as a pandemic certainly has an economic, social and psychological impact on society (Saleh and Mujahiddin, 2020).

The COVID-19 pandemic has caused the world economy to weaken. Many countries in the world are implementing lockdowns to reduce the spread of this pandemic. Lockdown has led to restrictions on economic activity, including regional lockdowns within a country. Many industries cannot operate normally. As a result, the economy is sluggish and causes a global recession (Victor *et al.*, 2021). The COVID-19 pandemic has also had a negative impact on the Indonesian economy (de Joman *et al.*, 2020). The sluggish economy has a major impact on the state budget deficit. It is recorded that the Indonesian State Budget deficit for the last 5 years has fluctuated and the deficit increased sharply in 2020. In 2016 a deficit of Rp.308 trillion, in 2017 a deficit of Rp.341 trillion, in 2018 a deficit of Rp.314 trillion, in 2019 a deficit of Rp.296 trillion, and in 2020 a deficit of Rp.1,039 trillion. . The drastic escalation of the deficit in 2020 was due to the decline in tax revenues as the basis for funding the APBN. State revenue from taxes in 2016 was Rp. 1,285 trillion, in 2017 Rp. 1,344 trillion, in 2018 Rp. 1,519 trillion, in 2019 Rp. 1,546 trillion, and in 2020 Rp. 1,405 trillion. Tax revenues declined sharply in 2020 due to the large number of industrial sectors that went bankrupt due to the Covid 19 pandemic (Isnanto *et al.*, 2021). Taking into account the description above, it is very important to increase state tax revenues. Tax revenue cannot be separated from the

compliance of citizens as taxpayers (J.-W. Son & Lee, 2021). This tax-compliant behavior must be cultivated in the community, especially the younger generation who will become latent taxpayers later (Fachirainy et al., 2021).

Commitment to being a compliant taxpayer is formed from the perception or perspective that is formed in the mind of the taxpayer. Previous researchers stated that the attitude of compliance is formed related to the perspective that is in the mind of the taxpayer. These perspectives include the perspective of complicated tax payment procedures, as revealed by the researcher (Ahmad et al., 2020; Tambun & Kopong, 2017). Likewise, the potential link between the tax law compliance perspective and tax compliance commitments has been stated by (Firmansyah et al., 2021; Hamzah & Muslim, 2018; Nasution, 2019), may also have an impact on commitment to being a tax-abiding accountant. According to (Hamzah & Muslim, 2018; Noermansyah & Aslamadin, 2019; Tambun, 2016) perspective to others who do not comply with taxes can have an impact on commitment. The possibility also affects the commitment to become a tax-abiding accountant. Nationalism also has the potential to influence a taxpayer's commitment, as revealed by (R. J. Putra et al., 2018; Tambun & Haryati, 2022b). It is also likely to affect the commitment to become a tax-abiding accountant.

Paying attention to the information submitted by previous researchers that the perspective of tax payment procedures that are complicated or not and the perspective of tax law compliance which is expensive or has no impact on taxpayer compliance. Thus, the perspective of tax payment procedures that are complicated or not and the perspective of tax law compliance that is expensive or not also has the potential to have an impact on commitments to become obedient taxpayers in the future. Then the attitude of nationalism or the spirit of patriotism has an impact on taxpayer compliance. This means that the attitude of nationalism also has the potential to affect taxpayer compliance commitments in the future. The attitude of nationalism also has the potential to moderate the effect of the taxpayer's perspective on the commitment to become a taxpayer in the future (Regards & Rahim, 2016).

Accounting students are the young generation who have the potential to become taxpayers in the future. It is very necessary to form a tax compliance commitment to accounting students. Besides they will become potential taxpayers in the future, they will also take care of the bookkeeping and taxation of many companies. If they are obedient or obedient to taxes, then this can cause the companies where they handle their taxation, will also be led to become obedient corporate taxpayers. This argument makes the researcher choose accounting students throughout Indonesia as research respondents.

This study focuses on the effect of the perspective of tax payment procedures that are complicated or not, legal compliance perspective, and the attitude of nationalism towards the commitment to become a tax-abiding accountant. This study also examines the moderating impact of the attitude of nationalism on the effect of the tax payment procedure perspective and the tax law compliance perspective on the commitment to become a tax-abiding accountant. The difference between this study and previous research lies in the formation of the research model, namely the direct influence from the perspective of the taxpayer and the moderating impact of the attitude of nationalism on the commitment to become a tax-abiding accountant. This research also creates new indicators in the perspective of taxpayers and indicators of measuring commitment of obedient taxpayers in the future.

II. Review of Literature

Theory of planned behavior or theory of planned behavior is that which tells about behavior that is influenced by perception. This perception controls a person's behavior and intentions (Ajzen, 1991). Concepts in this theory are relevant to future behavior. A person can have a commitment to a behavior in the future. An accounting student is expected to have a strong commitment to become a tax-abiding accountant in the future. This commitment can exist because of the perception that is formed in the minds of students. Perceptions about the importance of taxes for the development of a nation. Even the attitude of nationalism should also contribute to the process of forming a commitment to become a tax-abiding accountant. Although there are many negative perspectives on the tax system in Indonesia, it is hoped that a strong nationalist attitude will turn these negative perspectives into positive ones.

2.1 The Influence of Tax Payment Procedure Perspective on Commitment to becoming a Tax Compliant Accountant

The perspective of a taxpayer can be formed from knowledge, socialization that has been obtained and experience experienced in the taxation process (Tambun & Kopong, 2017). The procedure for paying taxes using e-billing is very easy for taxpayers (Dewangga, 2019). Effective tax collection procedures will be able to encourage compliance attitudes from taxpayers (Ahmad et al., 2020). The results of previous studies provide an illustration that a person's perspective has an impact on taxpayer compliance. If the perspective obtained is positive things about the tax payment procedure, then this will trigger an increase in taxpayer compliance. However, if the perspective on tax payment procedures is negative, then this can trigger a decrease in taxpayer compliance. If this perspective has an impact on taxpayer compliance, then the perspective on tax payment procedures also has the potential to affect the commitment to become an obedient taxpayer."Taking into account the results of previous studies and the above arguments, the first hypothesis is set in this study, namely H1: The perspective of tax payment procedures has an effect on commitment to being a tax-abiding accountant."

2.2 The Influence of Tax Law Compliance Perspective on Commitment to becoming a Tax Compliant Accountant

Implementation of tax collection and enforcement of tax laws must provide comfort for the people of Indonesia. People must get legal protection in carrying out their tax obligations ((Hamzah & Muslim, 2018). People who feel comfortable and well served in carrying out their tax activities will encourage taxpayers to carry out their tax activities regularly and obediently (Nasution, 2019). The implementation of taxation in an accounting perspective must still pay attention to the sustainability of the company and the principle of justice in the eyes of the law (Firmansyah et al., 2021). This perspective is very important for taxpayers. If in the eyes of taxpayers that the applicable tax law is good and will provide convenience for taxpayers, then taxpayers will increasingly comply with applicable tax regulations. Taking into account the results of previous studies and the above arguments, a second hypothesis was established in this study, namely H2: The tax law compliance perspective has an effect on commitment to being a tax-compliant accountant.

2.3 The Influence of Nationalism's Attitude on Commitment to becoming a Tax Obedient Accountant

The spirit of patriotism that exists has the potential to increase the attitude of obedience of a taxpayer (I. Son & Kim, 2018). The spirit of patriotism is able to moderate the impact of changes in tax rates on taxpayer compliance (R. Putra & Supartini, 2019). Nationalism owned by taxpayers has a positive impact on compliance actions in carrying out their tax obligations (Tambun & Haryati, 2022a). The results of this study have confirmed that the attitude of nationalism has encouraged taxpayers to become tax compliant."If the attitude of nationalism is able to encourage an increase in taxpayer compliance, then the attitude of nationalism also has the potential to increase a person's commitment to become a compliant taxpayer. Taking into account the results of previous studies and the above arguments, a third hypothesis was established in this study, namely H3: Attitude of nationalism affects commitment to being a tax-abiding accountant."

2.4 Moderation of Nationalism's Attitude on the Effect of Tax Payment Procedure Perspective on Commitment to becoming a Tax Obedient Accountant

If the culture of tax evasion often occurs in the community, it will have an impact on taxpayer non-compliance (Christin & Tambun, 2018). The prevailing culture in society has a role in forming obedient taxpayers (Ermasova et al., 2021). Directly the attitude of nationalism affects taxpayer compliance. This indicates that the attitude of nationalism can be a driving force for the creation of increased taxpayer compliance. The attitude of nationalism has the potential to moderate the effect from the perspective of tax payments, whether the tax payment procedure is complicated or easy. Taking into account the results of previous studies and the arguments above,"then the fourth hypothesis is determined in this study, namely H4: The attitude of nationalism is able to moderate the effect from the perspective of tax payment procedures on the commitment to become a tax-abiding accountant."

2.5 Moderation of Nationalism's Attitude on the Effect of Tax Law Compliance Perspective on Commitment to becoming a Tax Obedient Accountant

Tax law was created to regulate the relationship between taxpayers and the state with the aim of creating order and justice for taxpayers in carrying out their tax obligations (Mochtar, 2020). Tax justice can be felt when the government can provide tax incentives when taxpayers experience financial difficulties during the Covid-19 pandemic (Gratitude, 2020). Tax incentives are provided with provisions and rules that are made so that the program is carried out properly. Incentive policies are very helpful for taxpayers who are experiencing financial problems as a result of the pandemic. A sense of justice exists and can be felt by taxpayers. This sense of justice can lead to an attitude of defense to the state which leads to the emergence of an attitude of nationalism. Nationalism plays an important role in efforts to improve taxpayer compliance (Krisna & Kurnia, 2021). In other words, the attitude of nationalism has the potential to moderate the effect of the taxpayer's perspective on tax law compliance with the commitment of the taxpayer."Taking into account the results of previous studies and the arguments above, the fifth hypothesis is determined in this study, namely H5: The attitude of nationalism is able to moderate the effect of the tax law compliance perspective on the commitment to become a tax-abiding accountant.

III. Research Method

The population of this research is accounting students in Indonesia. The adequacy of the research sample using Hair's opinion, namely the number of respondents is adequate if it ranges from 5 to 10 times the number of indicators used in all the variables studied. This study uses four variables with a total of 13 indicators. This means that the number of respondents is adequate if a minimum of 65 respondents. There are four variables studied in this study. The first variable studied was the attitude of nationalism as a moderating variable. The attitude of nationalism uses seven indicators, namely tolerance, responsibility, self-sacrifice, courtesy, caring for others, willing to use domestic products, and loving one's own culture (Hafnidar et al., 2021). The second variable is the perspective of complicated or easy tax payment procedures as the first independent variable. The perspective of tax payment procedures is measured by several indicators, namely procedures that are complicated or not, procedures that consume a lot of time or not, and procedures that can or cannot be made easier. The third variable is the perspective of tax law compliance as the second independent variable. The tax law compliance perspective uses several indicators, namely the tax law is plentiful but not difficult to comply with, the tax law is fair to all, and tax regulations can still be made better and fairer. Finally, the fourth variable uses the commitment variable to become a tax-abiding accountant as the dependent variable. Commitment to being a tax-abiding accountant has three indicators, namely a strong belief in the purpose of tax collection, a strong willingness to participate in tax collection, and a strong commitment to become a compliant taxpayer. The analytical method used is structural equation modeling with the help of Smart PLS software. The stages of data processing started from descriptive statistics, validity and reliability tests, hypothesis testing and coefficient of determination.

IV. Results and Discussion

The results of the questionnaire distribution were obtained as many as 105 respondents and all of them were students of the accounting study program from universities in Indonesia. The demographic data of the respondents showed that there were 47 men and 58 women. A total of 79 respondents aged <25 years and 26 respondents aged 25-30 years. A total of 8 respondents are students in semesters 1 and 2, 17 respondents are students in semesters 3 and 4, 32 respondents are students in semesters 5 and 6, and 48 respondents are students in semester 7 and 8. Descriptive data for the research variables are presented as follows:

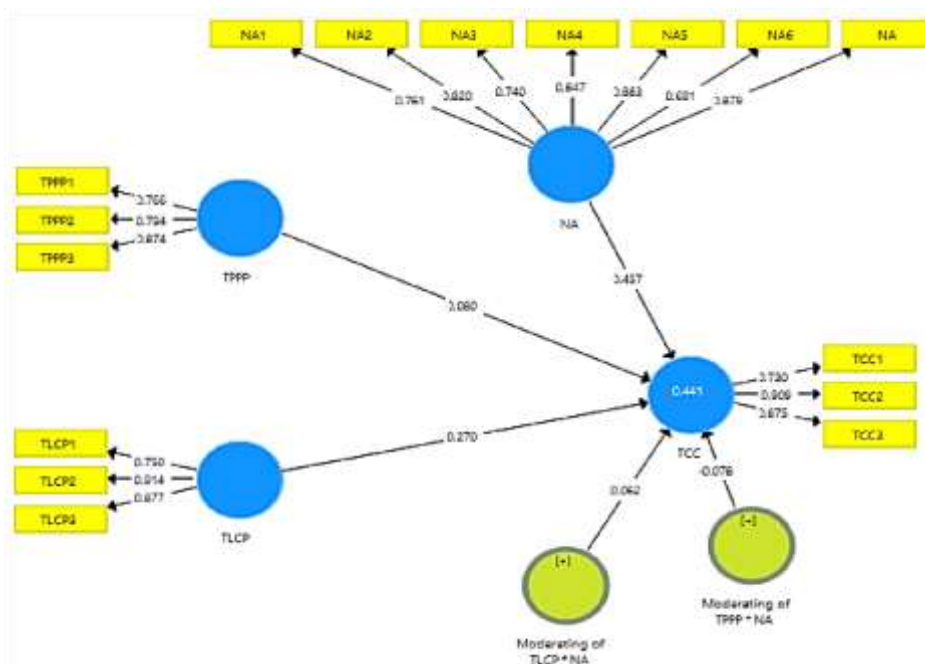
Table 1. Descriptive Statistics

	N	Mean	Min	Max	Standard Deviation
TPP	105	3.839	2,000	5,000	0.753
TLCP	105	3.991	2,000	5,000	0.712
NA	105	3,814	3,000	5,000	0.506
TCC	105	4.185	1,000	5,000	0.642

Source: Data Processing Using SmartPLS, 2022

Note: TPPP is a Tax Payment Procedure Perspective. TLCP is Tax Law Compliance Perspective. NA is the Nationalism Attitude. TCC stands for Tax Compliance Commitment or Tax Compliance Commitment.

The data listed in table 1 shows a description of each variable with a minimum value of 1-3 and a maximum value of 5. Based on the results of descriptive statistical tests, it can be seen that the Tax Payment Procedure Perspective variable has an average of 3.839 which is 76.78% of the maximum value and has a minimum value of 2. The second independent variable, namely the Tax Law Compliance Perspective, has an average of 3.991 which is 79.82% of the maximum value and has a minimum value of 2. The moderating variable, namely Nationalism Attitudes, has an average of 3.814 which is 76.28% of the maximum value and has a minimum value of 3. The dependent variable, namely the Tax Compliance Commitment, has an average of 4,185 or 83.7% of the maximum value and has a minimum value of 1. Furthermore, the data quality test carried out is a validity test and a reliability test. Test the validity by using the loading factor of each indicator > 0.5 . The following is a picture of the loading factor of all variables.



Source: Data Processing Using SmartPLS, 2022

Figure 1. Loading Factor

Based on the picture above, it can be seen that the loading factor of all indicators is > 0.5 , which means that all indicators are valid. In the picture above, it can also be seen that the coefficient of determination is 0.441 or 44.1%. This means that the ability of the tax payment procedure perspective variable, tax law compliance perspective, and moderation of the nationalism attitude variable is able to explain the commitment variable to become a tax-abiding accountant by 44.1%. The remaining 55.9% is explained by other variables outside the variables studied. Furthermore, the results of the reliability test can be seen in the following table.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Tax Payment Procedure Perspective	0.781	0.953	0.853	0.660
Tax Compliance Law Perspective	0.809	0.846	0.886	0.723
Tax Compliance Commitment	0.800	0.862	0.878	0.708
Nationalism attitude	0.908	0.912	0.928	0.649
Payment Procedure Perspective invites* Attitude of Nationalism	1,000	1,000	1,000	1,000
Tax Compliance Law Perspective* Nationalism Attitude	1,000	1,000	1,000	1,000

Source: Data Processing Using SmartPLS, 2022

The results of the reliability test above show that the data is reliable. This is because the values of rho, cronbach alpha, and composite reliability of the four variables all exceed 0.7. The AVE value has met the criteria because all AVE values are more than 0.5. Based on the results of reliability testing, the data is sufficient to be included in hypothesis testing.

Table 3. Hypothesis Testing Results

Variable	Tcount	Sig Level	Decision
Tax Payment Procedure Perspective -> Tax Compliance commitment	0.6150	0.2694	Rejected
Tax Law Compliance Perspective -> Tax Compliance Commitment	22,710	0.0118	Received
Nationalism Attitude -> Tax Compliance Commitment	49,264	0.0000	Received
Tax Payment Procedure Perspective * Nationalism Attitude -> Tax Compliance Commitment	0.6075	0.2719	Rejected
Tax Law Compliance Perspective * Nationalism Attitude -> Tax Compliance Commitment	0.4770	0.3168	Rejected

Source: Data Processing Using SmartPLS, 2022

Proof of the first hypothesis with a t value of $0.615 < 1.96$ and a significance level of $0.269 > 0.05$ which indicates that the perspective of tax payment procedures has no significant effect on tax compliance commitments. Thus, it can be concluded that the first hypothesis is rejected. From the proof of this hypothesis, it can be interpreted that the perspective of tax payment procedures is not able to influence the commitment to become a tax-abiding accountant. The results of this study do not support previous research conducted by Tambun & Kopong (2017), Goddess (2019) and Ahmad et al., (2020). Proof of the second hypothesis with a t value of $22.710 > 1.96$ and a significance level of $0.0118 < 0.05$ which indicates a significant influence from the tax law compliance perspective on tax compliance commitments. Thus, the second hypothesis is accepted. From the proof of this hypothesis, it can be interpreted that the tax law compliance perspective makes a major contribution and is able to influence the commitment to become a tax-abiding accountant. The results of this study support and complement the results of previous research conducted by (Hamzah & Muslim, 2018), (Nasution, 2019) and (Firmansyah et al.,

2021). Third hypothesis proof with a t value of $42.264 > 1.96$ and a significance level of 0.000 which indicates that the attitude of nationalism has a significant effect on tax compliance commitments. So that the third hypothesis is accepted. From the proof of this hypothesis, it can be interpreted that the attitude of nationalism that exists in taxpayers makes a major contribution and is able to influence commitment to being a tax-abiding accountant. The results of this study support and complement the results of previous research conducted by (Putranto, 2018), (R. Putra & Supartini, 2019) and (Tambun & Haryati, 2022a). Fourth hypothesis proof with a t value of $0.607 < 1.96$ and a significance level of 0.271 which indicates that the attitude of nationalism is not able to moderate the effect of the tax payment procedure perspective on tax compliance commitments. So the fourth hypothesis is rejected. It can be concluded that the fourth hypothesis does not support previous research from (Ermasova et al., 2021) which states that the prevailing culture in society has contributed to forming obedient taxpayers (Fuadi & Mangoting, 2013; Indriyani & Askandar, 2018; Jirhanuddin, 2016; Pratama & Mulyani, 2019; A. Putra & Fun, 2021). Directly, the attitude of nationalism affects taxpayer compliance. The proof of the fifth hypothesis with a t value of $0.477 < 1.96$ and a significance level of $0.316 > 0.05$ indicates that the attitude of nationalism is not able to moderate the effect of the tax law compliance perspective on tax compliance commitments. Thus, the fifth hypothesis is rejected. From the proof of this hypothesis, it can be interpreted that the interaction between the attitude of nationalism that exists within the taxpayer with the perspective of other people who are not tax compliant is not able to influence the commitment to become a tax compliant accountant. It is possible that the students have not seen the picture of other people's disobedience so they cannot interact with their nationalist attitude. The results of this study do not support the previous research conducted by (des Ryantini et al., 2021), (Wijayanah & Basuki, 2021) and (Darmayasa & Yasa, 2021).

V. Conclusion

This study proves that the attitude of nationalism is not able to influence the perspective of tax payment procedures and the perspective of tax compliance with tax compliance commitments. Meanwhile, the attitude of nationalism affects the commitment to tax compliance. Another relationship is shown by the perspective of tax payment procedures which have a significant effect on tax compliance commitments, while the tax law compliance perspective has no effect on tax compliance commitments. Suggestions for future research can be to examine accountants who are already working. Both work in public accounting firms and accountants who work in companies. Other suggestions can add an understanding of the ethics of the accounting profession as an additional independent variable in this research model.

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