ASSISTANCE IN UNDERSTANDING TAX ACCOUNTING AND TAXPAYER AWARENESS OF TAXPAYER COMPLIANCE (STUDY ON MSMEs IN BOGOR CITY)

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Abstract

Taxpayers who understand tax accounting can process their own business data, by knowing the importance of taxation, taxpayers will consciously find out how to pay their business taxes, to avoid tax sanctions. The aim of this study is to obtain facts, by observing, tracing, testing, and assessing the influence of the Tax Accounting Understanding and Taxpayer Awareness of MSME Taxpayer Compliance in Bogor City. The research method used is descriptive. The results of this study indicate that partially understanding tax accounting has a significant positive influence on MSME taxpayer compliance in Bogor City, then taxpayer awareness partially has a significant positive effect on MSME taxpayer compliance in Bogor City. Likewise, simultaneously understanding of tax accounting and awareness of taxpayers together simultaneously have a significant influence on MSME taxpayer compliance. That means, understanding of tax accounting and awareness of taxpayers can explain taxpayer compliance by 49%. Then the remaining 51% is influenced by other variables outside the variables used in this study.

Keywords: Understanding of Tax Accounting, Taxpayer Awaraness, Taxpayer Compliance

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I. INTRODUCTION

According to the Head of the One-Stop Integrated Service Investment Service (DPMPTSP) Bogor City H. Denny Mulyadi (perzinan.kotabogor.go.id, 2017), that MSMEs are one of the most important sources of the economy in Indonesia. Because it has encouraged many countries, including Indonesia to continue to develop their businesses. All efforts have been made, one of which is by fostering and acquiring new entrepreneurs in the MSME sector, so that people have skills, creativity, and can contribute to the country (Anggraeni, Hardjanto, and Hayat, 2013). When the economy is in crisis, small and medium scale businesses are able to survive compared to large companies. Because the majority of small-scale businesses do not rely on large capital or foreign loans in foreign currencies (Jaenudin et al., 2009).

Likewise in Bogor City, where most of the economy is supported by MSMEs (Wahyuni, Sutomo and Nugroho, 2019). It is proven by the Head of the Bogor City Cooperatives and MSMEs Office, Annas S. Rasmana (Syarif, 2017), that the number of SMEs in Bogor City is quite dynamic, compared to the national level. The existence of SMEs and cooperatives makes the economic growth rate of Bogor City higher, reaching 6.7%, while the national growth rate is only 5.1% and is one of the cities that needs to improve the performance of SMEs (Ramdhani and Hardjomidjojo, 2019).

It can be seen that there is potential that can be utilized by the government as an opportunity for tax revenue, namely tax revenue from MSMEs, which is expected to increase the number of taxpayer compliance and encourage the contribution of state revenues (Minister of Cooperatives and Enterprises, Small and Medium Enterprises (UKM) Teten Masduki (Kemenkopukm.go id, 2020).

Therefore, the government provides support for MSME actors to increase tax revenue, with the issuance of the latest regulation, namely Government Regulation Number 23 of 2018 concerning the reduction of MSME Income Tax (PPh) rates from 1% to 0.5% (Sukarno, 2019).

To be realized, the government implements a self-assessment system that is expected to be able to understand taxpayers properly and correctly how to calculate and report their taxes. The understanding needed as a supporter in this case is related to the taxpayer's understanding of accounting (Mubaraq and Trihatmoko, 2020). According to (Pakpahan, 2015), if taxpayers can understand accounting, then taxpayers can more easily calculate and indirectly taxpayer compliance will also increase. Because understanding tax accounting will provide knowledge about how

taxpayers maintain books or records for business entities so that taxable income can be known from these records. From the bookkeeping, it is expected to produce a taxpayer performance report which will later be reported in the SPT (Nugroho, 2012). This is also supported by the results of research from Dartini and Jati (2016), that the higher the understanding of taxpayer accounting, the higher the willingness of taxpayers to comply with tax regulations.

However, in fact there are still taxpayers who have not fulfilled their tax obligations properly. In accordance with research (Rahayu, 2017), not all taxpayers have fulfilled their tax obligations.

TABLE I
CONTRIBUTION OF TAX REVENUE FROM THE MSME SECTOR IN BOGOR CITY

Year	Total MSME Bogor City	Tax Revenue KPP Pratama Bogor	Contribution of Tax Revenue from the MSME Sector Bogor City
2017	15.141	1.737.367.936.557	253.714.035.686
2018	17.638	1.895.604.381.116	32.500.361.113
2019	19.377	1.815.344.422.804	26.574.181.276

In the table, it can be seen that tax revenues, especially from the MSME sector during the study period, decreased. Not comparable to the number of MSMEs in the city of Bogor which always increases every year.

According to Herryanto and Toly (2013), so that tax revenues can increase, taxpayers must have awareness to be on time in depositing their taxes. Because taxpayer awareness and compliance is an important factor in tax revenue (Suhendra, 2010). If the tax revenue target is not achieved, it is because there are still taxpayers who have not fulfilled their tax obligations (Dauhan, Saerang and Lambey, 2015). According to the Director of Extension, Services and Public Relations of the Directorate General of Taxes, Hestu Yoga (Hidayat, 2020), that the decline was due to some taxpayers who were still unable to carry out their own tax obligations. It is proven by Yusuf, Razikin, and Fadilah (2017), that the level of compliance at the KPP Pratama Bogor in 2013-2015 is still far below the target set by the Directorate General of Taxes, and reflects the low level of compliance of corporate taxpayers in fulfilling their tax obligations. in accordance with the applicable tax provisions.

TABLE II
TAXPAYER COMPLIANCE

Year	Number of Taxpayers Registered SPT	SPT submitted
2017	15.141	7.620
2018	17.638	7.908
2019	19.377	7.227

Table 1.2 shows that the non-compliance of MSME taxpayers at the KPP Pratama Bogor with the total MSME taxpayers who have submitted their Tax Return (SPT) is still too far compared to the number of MSME taxpayers registered with the SPT.

This shows that in 2017-2019 there are still taxpayers who are not compliant in carrying out their tax obligations, namely compliance in paying taxes and reporting SPT, and in the research period the number who reported SPT has decreased and can reduce the potential tax revenue that has been targeted. .

Literature Review
The Effect of Understanding Tax Accounting on MSME Taxpayer Compliance

As a good citizen, it is appropriate to participate in the development of the country, namely by paying taxes. So far, it is known that taxation plays an important role in Indonesia's development, so the government has formulated regulations that are expected to increase state tax revenues. The size of the tax will determine the budget capacity in a country. Taxes earned or received are taken from the income of the taxpayer withheld. One of the efforts that can be made to earn an income is to do business in the MSME sector (Kumaratih and Ispriyarso, 2020).

According to Agoes and Trisnawati (2019: 10), understanding of accounting is the state of taxpayers who have businesses already understand about recording and bookkeeping with the aim of assessing the condition and performance of the company. The recording is done to find out the transactions that occur annually. Understanding tax accounting occurs when the taxpayer can understand a basic principle regulated in the Taxation Law. The purpose of tax accounting is to determine the amount of tax payable based on the financial statements prepared by the company. So that taxpayers can fulfill their tax obligations by reporting the SPT correctly. In reporting the SPT, taxpayers must attach books containing financial statements in the form of balance sheets and income statements, as well as attach other contents if needed.

According to Rahayu (2020: 321-322), every business entity needs a recording system that records and records all company activities in a neat and orderly manner. The system for recording business activities is called accounting, an information system that produces reports to interested parties regarding the economy and condition of the company. Understanding tax accounting will provide knowledge about how taxpayers carry out bookkeeping or recording (bookkeeping systems) for business entities, in this way taxable

income can be seen from these records and make it easier for taxpayers to carry out their tax rights and obligations, as well as make it easier to filling out the tax return. Taxpayer compliance is influenced by the understanding of tax accounting. Then, according to Lydia (2014), tax accounting is a basic source of bookkeeping so that the company can see what is happening in the company and from the bookkeeping the tax can determine how much tax value will be obtained in the company.

According to Law no. 16 of 2009 concerning General Provisions and Tax Procedures Article 28 Paragraph (1), it is clearly regulated that individual taxpayers (who carry out business activities or independent work) and corporate taxpayers in Indonesia are required to keep books of account. This is so that by doing bookkeeping, the taxpayer can calculate the amount of tax payable. Besides being able to calculate the amount of PPh, the amount of other taxes can also be known. As well as in Law no. 16 of 2009 concerning General Provisions and Tax Procedures Article 38-39, it is explained that there is a sanction for taxpayers who intentionally does not keep the books, namely that the tax calculation will be carried out using the Net Income Calculation Norm and plus a penalty of an increase of 50% of the tax that is less paid.

According to Rahayu (2020: 195), increasing taxpayers' understanding of taxation through formal and informal tax education will have a positive impact on the understanding and awareness of taxpayers in paying taxes. The existence of intensive and continuous tax counseling will increase taxpayers' understanding of their tax obligations as a form of obedience to the state in the interest of government financing and national development. Tax accounting is a basic source of bookkeeping so that companies can find out what is happening in the company and from these books the company can determine how much tax value will be received in the company Rahayu (2020: 321).

Various studies have tested the effect of understanding tax accounting on taxpayer compliance, one of which is research conducted by Komara (2017) and Amelia (2018) with the results of research that understanding tax accounting has a partial effect on taxpayer compliance. Similar to the results of research (Judge, 2016), that understanding tax accounting has an effect on taxpayer compliance. This means that tax accounting is very important, because taxpayers are required to have an understanding of taxation so that there are no errors in calculating their taxes. Tax accounting is also important for taxpayers in doing tax planning (compiling activities related to finance to get a little expense or burden. By having an understanding of tax accounting, taxpayers can calculate, pay, and report their business taxes. So taxpayers will pay taxes , because this bookkeeping will make it easier for taxpayers to calculate their taxes, and will increase taxpayer compliance.

The Effect of Taxpayer Awareness on MSME Taxpayer Compliance

According to Amelia (2018), state revenues in the taxation sector will increase if taxpayers have awareness of the importance of taxation. Because, to improve MSME tax compliance, it is also influenced by the level of awareness of taxpayers in paying their taxes. Taxpayer awareness is an understanding attitude of taxpayers in their obligations as citizens. The obligation to pay taxes to increase revenue in a country.

According to Desmi (2020), awareness is a decision that has been chosen by taxpayers to carry out obligations in accordance with applicable laws and regulations. So that taxpayer awareness of taxation is needed to improve taxpayer compliance.

Then according to Wahyuningsih (2016), increasing MSME tax compliance is also influenced by awareness of paying taxes. The government has issued regulations on tax rates that are final and have been socialized both through the mass media and conducting counseling by the tax service office for MSMEs. With this, it is hoped that MSMEs are aware of paying taxes.

Research conducted by Wahyuningsih (2016), Siregar (2017), and Desmi (2020), states that there is a positive and significant influence between taxpayer awareness and taxpayer compliance. This means that more and more taxpayers understand the functions, benefits, and sanctions of taxation, both for the community and themselves, so that taxpayers are aware of the importance of paying taxes to avoid tax sanctions that will actually harm their business. Thus, taxpayer compliance will increase (Aditya, Made and Dianawati, 2016).

The Effect of Tax Accounting Understanding and Taxpayer Awareness on MSME Taxpayer Compliance

Understanding tax accounting is one of the factors that affect taxpayer compliance in carrying out their tax obligations. Understanding tax accounting will provide knowledge about how taxpayers do books or records (bookkeeping systems) for business entities, in this way, taxable income can be seen from these records and can make it easier for taxpayers to fill out SPT (Rahayu, 2020: 321). -322). By having an understanding of tax accounting, taxpayers can calculate, pay, and report their business taxes.

In addition, the most important factor, originating from oneself, is the awareness of taxpayers in carrying out their tax obligations. Taxpayer awareness is an understanding attitude of taxpayers in their obligations as citizens. The obligation to pay taxes to increase revenue in a country (Amelia, 2018). Taxpayers who have awareness about taxation will understand the functions, benefits, and sanctions of taxes, both for the community and themselves, so that taxpayers are aware of the importance of paying taxes to avoid tax sanctions which will even harm their business (Aditya, Made and

Dianawati, 2016). So that the understanding of tax accounting and awareness of taxpayers will have a simultaneous (simultaneous) effect on MSME taxpayer compliance.

II. RESEARCH METHOD

Research methods

The type of research used is descriptive with a descriptive survey research method. Descriptive analysis method is a method used to analyze research data by describing or describing the variables studied, but it is not used to make general conclusions or generalizations (Ibrahim, A. et al, 2018: 47).

The object of research in this study is the understanding of tax accounting, taxpayer awareness, and MSME taxpayer compliance. The unit of analysis used is individuals, namely Micro, Small and Medium Business Taxpayers who have incomes below Rp. 4,800,000,000 in Bogor City.

The type of data studied is primary data because the data is obtained directly by using a questionnaire/ questionnaire to the respondents (Hardani et al, 2020: 401). The questionnaire will be distributed to respondents, namely UMKM Taxpayers in Bogor City in order to obtain data sources needed in research, and use secondary data to explain the phenomena in CHAPTER 1. The indicators of the three variables have been described by the author into several statements. so that qualitative data is obtained that is used to measure or test. Then this data will be measured or tested with a quantitative approach. Then this study uses a non-probability sampling technique, namely accidental sampling.

In this study, regression analysis was used to determine the extent of the relationship between the independent variables and the dependent variable. The multiple linear regression equation is: $Y = a + \beta_1 X_1 + \beta_2 X_2 + e$.

TABLE III
VARIABLE OPERATION

Variable	Dimensions	Indicators	Scale
Understanding Tax Accounting	• Bookkeeping	• Relevant and reliable bookkeeping • Bookkeeping in accordance with KUP • Understanding fiscal corrections • Understand the methods/measurements	Ordinal
		permitted by taxation.	
	• SPT	• Report the calculation and payment of taxation, as well as obligations in accordance with the provisions of tax laws and regulations.	Ordinal
Taxpayer Awareness	Taxpayer awareness is the attitude of taxpayers who understand and are willing to fulfill their tax obligations and report all their income without hiding it in accordance with applicable regulations.	• Paying taxes is the contribution of the people to the State. • Delaying and reducing taxes can be detrimental to the State. • Understand that tax obligations must be carried out in accordance with applicable regulations and can be enforced. • Knowing the existing laws and tax provisions. • Calculate, pay, report taxes voluntarily. • Calculate, pay, report taxes correctly.	Ordinal
MSME Taxpayer Compliance	Taxpayer compliance can be seen when the taxpayer can fulfill all tax obligations and exercise	• Register (NPWP) • Calculating the tax	Ordinal

	his tax rights.	• payable • Paying taxes • Reporting SPT	

III. RESULTS AND DISCUSSION

Descriptive statistics

Testing the variables in this study using descriptive statistical analysis. Descriptive statistical analysis aims to analyze data by describing or describing sample data that has been collected and does not want to make conclusions or provide an overview of the object under study through Sugiyono (2019: 206) sample data. This descriptive analysis calculation uses SPSS version 25 software which includes the average (mean), standard deviation, maximum, and minimum values.

TABLE IV
RESULTS OF DESCRIPTION STATISTICAL ANALYSIS

Descriptive Statistics					
	N	Minimum	Maksimum	Average	Std. Deviation
Understanding Tax Accounting	99	10	20	15.97	2.012
Taxpayer Awareness	99	16	24	20.42	2.348
Taxpayer Compliance	99	8	16	12.99	1.693
Valid N (listwise)	99				

Understanding Tax Accounting

Based on the descriptive statistical table above, it shows that the variable understanding of tax accounting from 99 respondents of MSME taxpayers and 5 (five) statement indicators studied have an average value of the respondent's answer score of 15.97, the standard deviation value is 2.012, the maximum value of the score Respondents' answers to the questionnaire statement indicators are 20, and the minimum value of the respondents' answers to the questionnaire statement indicators is 10. The maximum score for the assessment of the tax accounting understanding variable questionnaire results is 20.

The average value obtained is greater than the standard deviation, so it can be concluded that the average value can be used as a representation of the overall data. With a maximum value of 20, a minimum value of 10, and an average value of 15.97, which means the average value is above the minimum value, it indicates that most of the respondents understand tax accounting.

Taxpayer Awareness

Based on the descriptive statistical table above, it shows that the taxpayer awareness variable from 99

MSME taxpayer respondents and 6 (six) statement indicators studied has an average value of the respondent's answer score of 20.42, the standard deviation value is 2.348, the maximum value of the score is 2.348. Respondents' answers to the questionnaire statement indicators were 24, and the minimum score of respondents' answers to the questionnaire statement indicators was 16. The maximum score of the assessment results of the taxpayer awareness variable questionnaire was 24.

The average value obtained is greater than the standard deviation, so it can be concluded that the average value can be used as a representation of the overall data. With a maximum value of 24, a minimum value of 16, and an average value of 20.42, which means that the average value is above the minimum value, it indicates that most of the respondents are aware of taxes.

Taxpayer Compliance

Based on the descriptive statistical table above, it shows that the taxpayer compliance variable of 99 MSME taxpayer respondents and the 4 (four) statement indicators studied have an average value of the respondent's answer score of 12.99, the standard deviation value of 1.693, the maximum value of the score. The respondent's answer to the questionnaire statement indicator is 16, and the minimum value of the respondent's answer score to the questionnaire statement indicator is 8. The maximum score for the assessment of the taxpayer awareness variable is 16.

The average value obtained is greater than the standard deviation, so it can be concluded that the average value can be used as a representation of the overall data. With a maximum value of 16, a minimum value of 8, and an average value of 12.99, which means the average value is above the minimum value, which indicates that most respondents are tax compliant.

Data Quality Test
Validity test

The validity test in this study was carried out using the Pearson product moment correlation technique. It can be said to be valid if r count > r table for degree of freedom (df) = n-2. The results of the validity test can be seen in the following table:

TABLE V
VALIDITY TEST RESULTS

Variable	Item Number	Rcount	Rtable	Description
Understanding of Tax Accounting (X1)	P1	0,760	0,1975	Valid
	P2	0,814	0,1975	Valid
	P3	0,704	0,1975	Valid

	P4	0,725	0,1975	Valid
	P5	0,792	0,1975	Valid
Taxpayer Awareness (X2)	Ks1	0,740	0,1975	Valid
	Ks2	0,787	0,1975	Valid
	Ks3	0,798	0,1975	Valid
	Ks4	0,773	0,1975	Valid
	Ks5	0,657	0,1975	Valid
	Ks6	0,701	0,1975	Valid
Taxpayer Compliance (Y)	K1	0,702	0,1975	Valid
	K2	0,717	0,1975	Valid
	K3	0,783	0,1975	Valid
	K4	0,812	0,1975	Valid

Based on the validity test above, it shows that all statement items from the variables of Tax Accounting Understanding (X1), Taxpayer Awareness (X2), and Taxpayer Compliance (Y) used in this study are valid. each statement is greater than r table that is 0.1975. Therefore, all statement items in this study can be used as research data.

Reliability Test

The reliability test in this study was carried out using the Cronbach's Alpha technique. It can be said as a reliable instrument, if Cronbach's Alpha the result is > 0.70. The results of the reliability test can be seen in the following table:

TABLE VI
RELIABILITY TEST RESULTS

Variable	Cronbach's Alpha	Description
Understanding of Tax Accounting (X1)	0,812	Reliabel
Taxpayer Awareness (X2)	0,838	Reliabel
Taxpayer Compliance (Y)	0,748	Reliabel

Based on the reliability test above, it shows that all statement items from the variables of Tax Accounting Understanding (X1), Taxpayer Awareness (X2), and Taxpayer Compliance (Y) used in this study are reliable. It can be seen that Cronbach's Alpha > 0.70. These results indicate that all statement items in this study have a high reliability value, so they are appropriate to be used as a measuring instrument for the questionnaire instrument in this study.

Classic assumption test
Normality test

The normality test in this study was carried out using the One-Sample Kolmogrov-Smirnov test (two-tailed test to compare) with an exact approach. The way the decision is made is as follows.
1. If the significance value is > 0.05, then the data is normally distributed, but
2. If the significance value < 0.05 then the data is not normal.

TABLE VII
NORMALITY TEST RESULTS WITH ONE-SAMPLE KOLMOGOROV-SMIRNOV (EXACT APPROACH)

		Unstandardized Residual
N		99
Normal Parameters[a,b]	Mean	0,000
	Std. Deviation	1,197
Most Extreme Differences	Absolute	0,117
	Positive	0,095
	Negative	-0,117
Test Statistic		0,117
Exact Sig. (2-tailed)		0,121
Point Probability		0,000

Based on the results of calculations using the One-Sample Kolmogrov-Smirnov test (exact approach), which then obtained the value of Sig. of 0.121. These results show the value of Sig. > Alpha, it can be concluded that the distribution of the data in this study is normal.

Multicollinearity Test

The multicollinearity test to determine the presence or absence of multicollinearity can be seen from the Variance Inflation Factor (VIF) value and tolerance value through the application of SPSS statistical data processing. The cutoff value generally used to indicate the presence of multicollinearity is the tolerance value < 0.10 or the same as the VIF value > 10 then the model is said to have multicollinearity and vice versa if the VIF value is < 10 and the tolerance value is > 0.10 then there is no multicollinearity symptom.

TABLE VIII
MULTICOLLINEARITY TEST RESULTS

No.	Variable	Tolerance	VIF	Description

| 1. | Understanding Tax Accounting | 0,803 | 1,245 | There is no problem of Multicollinearity |
| 2. | Taxpayer Awareness | 0,803 | 1,245 | There is no problem of Multicollinearity |

The test results show that the VIF value of all independent variables has a value less than 10 and also shows that all independent variables have a tolerance value greater than 0.10. This means that the independent variables in this study do not show any symptoms of multicollinearity in the regression model.

Heteroscedasticity Test

In conducting the heteroscedasticity test in this study, the Spearman's Rho method will be used. Spearman's Rho test. This is done by regressing the independent variables with the absolute residual value or the significance value > 0.05, so there is no heteroscedasticity problem.

TABLE IX
HETEROSCEDASTICITY TEST RESULTS

			Understanding of Tax Accounting	Taxpayer Awareness	Unstandardized Residual
Spearman's Rho	Understanding of Tax Accounting	Correlation Coefficient	1,000	,427**	0,025
		Sig. (2-tailed)		0,000	0,808
		N	99	99	99
	Taxpayer Awareness	Correlation Coefficient	,427**	1,000	0,048
		Sig. (2-tailed)	0,000		0,637
		N	99	99	99
	Unstandardized Residual	Correlation Coefficient	0,025	0,048	1,000
		Sig. (2-tailed)	0,808	0,637	
		N	99	99	99

Based on the results of heteroscedasticity testing using the Spearman's Rho method, it shows that the significance value of all independent variables is greater than 0.05. For the independent variable Tax Accounting Understanding has a significance value of 0.808 > 0.05.

Then for the Taxpayer Awareness variable, it has a significant value of 0.637 > 0.05. This means that the independent variable used in this study is free from problems or symptoms of heteroscedasticity.

Hypothesis testing
Multiple Linear Regression Analysis

This multiple linear regression analysis aims to determine the effect of understanding tax accounting and taxpayer awareness on MSME taxpayer compliance in Bogor City. Based on testing using the SPSS program, the following results were obtained.

TABLE X
MULTIPLE LINEAR REGRESSION ANALYSIS TEST RESULTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,238	1,205		1,027	,307
Understanding of Tax Accounting	,283	,068	,336	4,177	,000
Taxpayer Awareness	,354	,058	,491	6,105	,000

a. Dependent Variable: Taxpayer Compliance

From the output table above, it shows the results of multiple linear regression testing that a regression equation can be made as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 1{,}238 + 0{,}283\ X_1 + 0{,}354\ X_2 + e$$

From the results of multiple linear regression can be explained as follows:
1. Constant
   The constant value of 1.238 means that if there is no change in the independent variable, namely Understanding of Tax Accounting and Awareness of Taxpayers that affect it, then the dependent variable, namely Taxpayer Compliance, has a value of 1.238.
2. Regression Coefficient of Tax Accounting Understanding Variables (X_1)
   The value of the regression coefficient for the Tax Accounting Understanding variable is 0.283, meaning that if the other independent variables are fixed and the Tax Accounting Understanding has increased by one unit, then Taxpayer Compliance will increase by 0.283. This positive coefficient means that there is a positive relationship between Tax Accounting Understanding and Taxpayer Compliance. The higher the understanding of tax

accounting, the more taxpayer compliance will increase.

3. Regression Coefficient of Taxpayer Awareness Variable (X_2)

The value of the regression coefficient of the Taxpayer Awareness variable is 0.354, meaning that if the other independent variables are fixed and the Taxpayer Awareness has increased by one unit, then Taxpayer Compliance will increase by 0.354. This positive coefficient means that there is a positive relationship between Taxpayer Awareness and Taxpayer Compliance. The higher the awareness of taxpayers, the more taxpayer compliance will increase.

t test

The t-test was used to determine the significance of the effect of the independent variable on the dependent variable. The criteria used in the t test is that if the value of t count is greater than t table (t count > t table), then the independent variable has a significant effect on the dependent variable. With $\alpha=5\%$, i.e. $\alpha/2 = 0.05/2 = 0.025$, and (n-k-1) or 99-2-1 = 96 (n is the number of cases and k is the number of independent variables), the results are obtained for T_{table} of 1,984.

TABLE XI
T TEST RESULTS

	Model	Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,238	1,205		1,027	,307
	Understanding Tax Accounting	,283	,068	,336	4,177	,000
	Taxpayer Awareness	,354	,058	,491	6,105	,000

The results of the t test contained in table 4.26 get the results that:

1. Based on the significance, if the significance is < 0.05 then H1 is accepted, and if the significance is > 0.05 then H_1 is rejected. Judging from the results of table 4.26, it can be seen that the understanding of tax accounting has a significance value of 0.000 and t_{count} of 4.177. Because the significance of the t test is less than 0.05 (0.000 < 0.05) and the value of $t_{count} > t_{table}$ (4.177 > 1.984) then H_1 is accepted, which means that Tax Accounting Understanding (X_1) partially affects Taxpayer Compliance (Y).

2. The Taxpayer Awareness variable X_2) has a significance value of 0.000 and a tcount of 6.105. Because the significance of the t-test is less than 0.05 (0.000 < 0.05) and the value of $t_{count} > t_{table}$ (6.105 > 1.984) then H_2 is accepted, which means

that taxpayer awareness (X_2) partially affects taxpayer compliance (Y).

F Uji test

The F test aims to test the effect of all the independent variables together (simultaneously) on the dependent variable with $\alpha = 5\%$, df 1 (number of variables-1) = 2, and df 2 (n-k) or 99-2 = 97 (n is the number of cases and k is the number of independent variables), the results obtained for F_{table} are 3.09.

TABLE XII
F . TEST RESULTS

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	140,675	2	70,337	48,123	.000[b]
	Residual	140,315	96	1,462		
	Total	280,990	98			

The results of the F test analysis obtained the F_{count} value of 48.123. These results indicate that the result of $F_{count} > F_{table}$ is 48.123 > 3.09, so **H₃ is accepted**. With H3 accepted, it can be interpreted that Tax Accounting Understanding (X_1) and Taxpayer Awareness (X_2) together or simultaneously have a significant effect on Taxpayer compliance (Y).

Coefficient of Determination (R^2)

The coefficient of determination (R^2) aims to show how much the independent variable's ability to explain the variation of the dependent variable is. The value of the coefficient of determination is between zero and one. Based on the R2 test using the SPSS 25 program, the results obtained can be seen in Table 4.28.

TABLE XIII
COEFFICIENT OF DETERMINATION TEST RESULTS (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.708[a]	.501	.490	1.209

Based on table 4.28 the test results of the coefficient of determination (R2) with the value of Adjusted R square is 0.490 that the dependent variable in this case Taxpayer Compliance can be explained by the independent variable, namely Understanding of Tax Accounting and Taxpayer Awareness of 49%. Then the remaining 51% is influenced by other variables outside of the variables used in this study.

Discussion of Research Results
The Effect of Understanding Tax Accounting on MSME Taxpayer Compliance

Based on the results of data processing of the tax accounting understanding variable (X_1), the t_{count} value

is 4.177 and the p-value or significance is 0.000. Furthermore, the t_{count} is compared with the t-table value, which is 4.177 > 1.984 and the p-value is compared to alpha, which is 0.000 < 0.05. The comparison results indicate that **H₁ is accepted**, so that partially understanding tax accounting has a significant positive effect on MSME taxpayer compliance in Bogor City. Based on the results of descriptive statistics, research data obtained from questionnaires, which indicate that the respondents' understanding of tax accounting is indicated to be good. So, this supports or is in line with the results of data processing, partially understanding tax accounting variables have a significant effect on MSME taxpayer compliance in Bogor City.

This shows that taxpayers who already have an understanding of tax accounting, then taxpayer compliance in fulfilling their tax obligations will also increase, because understanding tax accounting will provide knowledge about how taxpayers maintain books or records for business entities so that taxable income can known from the records. By having an understanding of tax accounting, taxpayers can calculate, pay, and report their business taxes. So that taxpayers will pay and report their own taxes, because with this bookkeeping it will make it easier for taxpayers to calculate their taxes, and will increase taxpayer compliance. Likewise, according to Adi (2018), taxpayers who have a high willingness to pay their taxes can increase taxpayer compliance.

The results of this study support the results of research conducted by Komara (2017) and Amelia (2018) with the results of research that understanding tax accounting has a partial effect on taxpayer compliance. Similar to the results of research (Hakim, 2016), that understanding tax accounting has an effect on taxpayer compliance. This means that tax accounting is very important, because taxpayers are required to have a good understanding of taxation so that there are no errors in calculating their taxes.

The Effect of Taxpayer Awareness on MSME Taxpayer Compliance

Based on the results of the data processing of the taxpayer awareness variable (X_2), the t_{count} is 6.105 and the p-value or significance is 0.000. Furthermore, the t_{count} is compared with the t-table value, which is 6.105 > 1.984 and the p-value is compared to alpha, which is 0.000 <0.05. The comparison results indicate that **H₂ is accepted**, so that partially taxpayer awareness has a significant positive effect on MSME taxpayer compliance in Bogor City. Based on the results of descriptive statistics, research data obtained from questionnaires, which indicate that the awareness of taxpayers from respondents is indicated to be good. So, this supports or is in line with the results of data processing, partially the taxpayer awareness variable has

a significant effect on MSME taxpayer compliance in the city of Bogor.

This shows that taxpayers who have awareness in terms of fulfilling their tax obligations will also increase taxpayer compliance in paying their taxes. Then on the contrary, if the awareness of taxpayers to fulfill their tax obligations will have an impact on decreasing taxpayer compliance. In this case, awareness of paying taxes, being aware of the functions and benefits of taxes both for society and for themselves will make taxpayers fulfill their tax obligations. According to Amelia (2018), state revenues in the taxation sector will increase if taxpayers have awareness of the importance of taxation.

The results of this study are in line with the results of research conducted by Wahyuningsih (2016), Siregar (2017), and Desmi (2020), stating that there is a positive and significant influence between taxpayer awareness and taxpayer compliance. This means that more and more taxpayers understand the functions, benefits, and sanctions of taxation, both for the community and themselves, so that taxpayers are aware of the importance of paying taxes to avoid tax sanctions that will actually harm their business. Thus, taxpayer compliance will increase (Aditya, Made and Dianawati, 2016).

The Effect of Tax Accounting Understanding and Taxpayer Awareness on MSME Taxpayer Compliance

Based on the test results, the F-count value is 48.123 with a confidence level of α=5%, df 1 (number of variables-1) = 2, and df 2 (n-k) or 99-2 = 97 (n is the number of cases and k is number of independent variables), the results obtained for F_{table} of 3.09. The ANOVA table above shows that the independent variable has a significance value of 0.000 which means less than 0.05 and F_{count} of 48.123 where the value of $F_{count} > F_{table}$ is 48.123 > 3.09 which means that overall the variables of Tax Accounting Understanding and Taxpayer Awareness together (simultaneously) has a significant effect on MSME Taxpayer Compliance. Therefore, it proves that hypothesis **H₃ is accepted**. So that if the understanding of tax accounting and awareness of taxpayers increases simultaneously, MSME taxpayer compliance will also increase.

Understanding tax accounting is one of the factors that affect taxpayer compliance in carrying out their tax obligations. Understanding tax accounting will provide knowledge about how taxpayers do books or records (bookkeeping systems) for business entities, in this way, taxable income can be seen from these records and can make it easier for taxpayers to fill out SPT (Rahayu, 2020: 321). -322). By having an understanding of tax accounting, taxpayers can calculate, pay, and report their business taxes.

In addition, the most important factor, originating from oneself, is the awareness of taxpayers in carrying out their tax obligations. Taxpayer awareness is an

understanding attitude of taxpayers in their obligations as citizens. The obligation to pay taxes to increase revenue in a country (Amelia, 2018). Taxpayers who have awareness of taxation will understand the functions, benefits, and tax sanctions, both for the community and themselves, so that taxpayers will pay taxes voluntarily to avoid tax sanctions which will actually harm their business.

Based on the results of this study, it shows that understanding of tax accounting and awareness of taxpayers together (simultaneously) has a significant influence on MSME taxpayer compliance.

IV. CONCLUSION

The results of research that have been carried out by statistical testing of the data obtained are data on Tax Accounting Understanding, Taxpayer Awareness, MSME Taxpayer Compliance and has been described in Chapter IV, so this research can be concluded as follows.

1. The variable of understanding of tax accounting partially has a significant positive effect on MSME Taxpayer Compliance. This shows that most of the respondents in this study understand tax accounting, and taxpayer compliance will increase in fulfilling their tax obligations.

2. The variable of Taxpayer Awareness partially also shows a significant positive effect on MSME Taxpayer Compliance. This shows that most of the respondents in this study are aware of fulfilling their tax obligations, and taxpayer compliance will increase in paying their taxes.

3. The variables of Tax Accounting Understanding and Taxpayer Awareness together (simultaneously) proved to have a significant effect on MSME Taxpayer Compliance. This shows that some of the respondents in this study, understand tax accounting and are aware of paying their taxes, so tax compliance also increases. Because taxpayers who understand tax accounting can process their own business data, by knowing the importance of taxation, taxpayers will consciously find out how to pay their business taxes, to avoid tax sanctions. The test results in this study indicate that the better the understanding and awareness of taxpayers regarding their tax obligations, the better taxpayer compliance will be. The implication of this research is that taxpayer compliance must continue to be considered and improved, namely by conducting tax awareness programs or the importance of taxes for state development and conducting training on tax accounting. Based on this research, it has a positive influence on the smoothness of the payment process and reporting of filling in the SPT.

Given the lack of research topics related to this matter, this research is also expected to be a contribution to science in the field of accounting, especially tax accounting. This research is also expected to be a contribution to research topics related to tax accounting, especially for the MSME tax phenomenon. Furthermore, for the development of this topic for future research, it is expected to add or consider other independent variables, location, and other factors. Given the importance of the development of the MSME sector, especially the MSME Tax, which must be considered by the government because MSMEs are one of the pillars of the economy in Indonesia.

Then it is also hoped that it can provide information for MSME actors in the city of Bogor. The information in question is, with the results of research showing that the more aware of tax accounting and the more aware of tax obligations, MSME actors in Bogor City can contribute from taxes to participate in financing state development.

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