

## The Effect of Service Quality, Information Quality and System Quality on Compliance Taxpayer(Study on Taxpayers at the BPKAD of Karangasem Regency)

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**Abstrac.** Taxpayer compliance remains a serious challenge in regional tax management, particularly in Karangasem Regency, which has experienced high levels of tax arrears during the 2021–2023 period. This study aims to empirically examine the influence of service quality, information quality, and system quality on taxpayer compliance. The research object includes all active regional taxpayers registered at the Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency. A total of 100 respondents were selected using purposive sampling based on specific respondent criteria. Data were collected through questionnaires and analyzed using multiple linear regression with the assistance of SPSS version 25. The results indicate that service quality, information quality, and system quality have a positive influence on taxpayer compliance. These findings suggest a unidirectional relationship, where improvements in service quality, clarity of information, and the reliability of administrative systems lead to increased levels of taxpayer compliance. This study has limitations in terms of the number of variables examined and the dominance of respondents from land and building tax (PBB-P2), so the results do not fully represent the diversity of influencing factors and types of regional taxes.

**Keywords:** *Taxpayer Compliance, Service Quality, Information Quality, System Quality.*

### INTRODUCTION

The Government of the Republic of Indonesia has a primary responsibility to promote improved public welfare through equitable development across various sectors. This responsibility is reflected in the implementation of sustainable national development, with the aim of creating comprehensive prosperity for all levels of society. For this development process to proceed optimally and sustainably, the existence of a stable source of state financing is essential. In this regard, taxes occupy a central position as a major component in the state revenue structure, where their contribution plays a very significant role (Auliah & Marilang, 2019). The strategic position of taxes within the framework of development financing is evident in their dominant portion compared to other sources of state revenue, making the tax sector a primary focus in maintaining the continuity of national development programs (Sari & Rasmini, 2017).

In 2023, total state revenues were recorded at 2,637,248 trillion rupiah. Of this amount, 2,118,348 trillion rupiah came

from the tax sector, representing 80.32 percent of the total. This contribution indicates that more than three-quarters of state funds come from the tax sector. Meanwhile, non-tax revenues contributed only 515,800 trillion rupiah, or 19.56 percent, while grants contributed the smallest, at around 3,100 trillion rupiah, or just 0.12 percent. These data illustrate the significant dominance of the tax sector in the state revenue structure and the government's heavy reliance on successful tax optimization to finance state administration.

To optimize potential tax revenue, the government has implemented a self-assessment system that gives taxpayers full authority to calculate, pay, and report their tax obligations independently (Hadiwibowo et al., 2023). This system is widely implemented in various regions as part of tax reform. However, despite this system's implementation, Indonesia still faces serious challenges in the form of high tax arrears. Based on data from the Central Government Financial Report (LKPP) for the 2021-2023 period, total national tax arrears reached 217.61 trillion rupiah. In

2021, tax arrears were recorded at 72.40 trillion rupiah, or approximately 33 percent of the three-year total. This figure decreased slightly in 2022 to 71.27 trillion rupiah, remaining at 33 percent. However, in 2023, the arrears figure rose again to 73.94 trillion rupiah, equivalent to 34 percent. This fluctuation shows that the arrears problem has not been handled optimally.

This situation indicates that the implementation of a self-assessment-based tax system has not fully encouraged taxpayer compliance. Several studies have shown that compliance rates will be higher if taxpayers believe their taxes are managed properly and used for the public good (Kiptum et al., 2024). Furthermore, taxpayers' perceptions of the tax authorities also significantly influence their compliance. Negative perceptions of service or trust in tax institutions can reduce the effectiveness of tax collection (Yamou et al., 2024). Biondo et al. (2024) also emphasized that compliance is significantly influenced by individual perceptions of the tax system and the effectiveness of oversight by the tax authorities.

In explaining tax compliance behavior, Ajzen (1991) through the Theory of Planned Behavior (TPB) explains that individual behavior is influenced by three main components: attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of taxation, taxpayer attitudes toward paying taxes can be influenced by the quality of service received, available information, and the system used to fulfill tax obligations. Subjective norms refer to the influence of social environments such as family, friends, or communities that can shape awareness to pay taxes. Meanwhile, perceived behavioral control reflects the extent to which taxpayers feel they have the ability or ease to carry out their obligations without obstacles.

Besides the TPB, another relevant approach is the Technology Acceptance Model (TAM) proposed by Davis (1989).

This model explains that user adoption of technology is highly dependent on their perceptions of its usefulness and ease of use. In this regard, an electronic tax system with a user-friendly interface, clear functions, and easy-to-understand instructions will be more readily accepted and used by the public.

The high rate of tax arrears demonstrates the importance of improving the quality of services, information, and the tax system. The services provided by tax authorities are crucial because they can increase taxpayer trust and comfort in fulfilling their obligations. Previous research has shown that good and responsive service from tax officials can increase taxpayer compliance (Azhari, 2023; Juliantari & Sudiartana, 2021; Ratnawati et al., 2019). However, not all research findings are concordant; some studies indicate that service quality does not always have a positive impact on compliance (Muhammad Fahmi & Kurnia, 2023; Kiptum et al., 2024), thus further testing is needed in a regional context.

Quality information is also a crucial element in the tax system. Information provided to taxpayers must be accurate, relevant, and easily accessible to support informed decision-making. Decreased information quality can be caused by errors in its collection, processing, and presentation (Zelika et al., 2024). Diverse study results on the effect of information quality on tax compliance, showing both positive (Anwar, 2019; Umayaksa & Mulyani, 2020) and negative (Nazla & Hasnawati, 2024), reinforce the importance of further research to ensure the validity of its influence in the regional context.

In addition to services and information, the use of the tax system is also a crucial factor in encouraging compliance. The use of technology in the tax system enables taxpayers to fulfill their obligations more quickly and efficiently. However, this requires users to be prepared to access and understand the technology (Yuesti Anik et al., 2021). Several studies have shown that

a quality system encourages increased compliance (Rojani & Hasnawati, 2024; Iramaidha et al., 2024), but other studies have found conflicting findings, where system use actually hinders compliance if users are not ready or the system is not user-friendly (Fadilah & Sapari, 2020; Rizkiana, 2023).

The problem of tax arrears is not unique to the national level but also reflects similar conditions in various regions, including Karangasem Regency. This regency has seen a high number of taxpayers who have not paid their obligations over the past three years. One of the sectors with the highest arrears is hotel tax, which has increased significantly year after year. Similarly, restaurant tax and non-metallic mineral tax show a pattern of increasing arrears. Conversely, groundwater tax has experienced a gradual decline. In 2023, taxes such as entertainment and advertising began to show arrears, which were previously unrecorded, indicating the possibility of increased oversight or economic activity in these sectors.

Despite the issue of arrears, Karangasem's regional tax revenue data shows an overall year-over-year increase. Sectors such as hotel, restaurant, and entertainment taxes show significant revenue growth. However, not all types of taxes experience the same trend. Land and building tax (PBB-P2), for example, actually recorded a decline in revenue in the last year, indicating the need for special attention to this sector. The imbalance in contributions between tax types indicates that regional revenue management and optimization strategies are not yet fully equitable.

Compared to other regencies/cities in Bali Province, Karangasem Regency still has one of the lowest levels of Locally Generated Revenue (PAD). In 2022, Karangasem's PAD was only slightly higher than Jembrana and Bangli Regencies. This position underscores the need for intensive efforts to increase local

tax revenue as part of a strategy to strengthen regional fiscal capacity.

Given this complexity and dynamics, this study focuses on all taxpayers registered with the Karangasem Regency BPKAD as the primary respondents, considering that they are the subjects directly responsible for regional taxes. This study presents a more comprehensive approach by combining two theoretical models, namely the TPB and TAM, which have not been widely used simultaneously in previous studies. By jointly analyzing the influence of service quality, information, and systems on taxpayer compliance, this study is expected to provide relevant empirical contributions to strengthening regional tax management policies, particularly in Karangasem Regency.

## METHOD

This study uses a quantitative approach to examine the effect of service quality (X1), information quality (X2), and system quality (X3) on taxpayer compliance (Y) at the BPKAD of Karangasem Regency. This location was chosen because despite an increase in Regional Original Income (PAD), there is still a high level of tax arrears, especially for the PBB-P2 tax type. This study formulates three main hypotheses, namely:

H1 – Service quality has a positive effect on taxpayer compliance,

H2 – Information quality has a positive effect on taxpayer compliance, and

H3 – System quality has a positive effect on taxpayer compliance.

The study population included all 189,325 taxpayers registered with the Karangasem BPKAD in 2023. The sample size was determined using the Slovin formula (with a 10% precision level), resulting in 100 respondents. Respondents were selected proportionally based on tax type using a purposive sampling technique based on specific criteria such as tax knowledge and active taxpayer status.

Data were collected using questionnaires and non-participant

observation, with instruments tested for validity and reliability. Each variable has indicators compiled based on theory and previous research and measured using a 4-point Likert scale. Data analysis was performed through descriptive statistics, followed by classical assumption tests (normality, multicollinearity, heteroscedasticity), and multiple linear regression to examine the effect of independent variables on the dependent variable. The analysis results were supported by the coefficient of determination ( $R^2$ ), F-test, and t-test, and processed using SPSS software.

## RESULTS AND DISCUSSION

This research was conducted at the Karangasem Regency Regional Revenue and Asset Management Agency (BPKAD), which plays a strategic role in managing regional finances and assets, including regional taxes. This location was selected

based on the phenomenon of declining taxpayer compliance in reporting SPTPD in 2023 and low PAD realization in 2022. Respondents in this study were active taxpayers, selected using a purposive sampling technique. The characteristics of the respondents showed that the majority were aged 25–35 years (49%) and almost all were PBB-P2 payers (99%). To ensure the quality of the instrument, validity and reliability tests were conducted. The results of the validity test showed that all indicators in the variables. **Service Quality (X1), Information Quality (X2), System Quality (X3), And Taxpayer Compliance (Y)** have *valuer count* on *r table* (0.195), thus declared valid. Reliability testing using Cronbach's Alpha also showed that all variables were reliable with values above 0.60. A summary of the validity and reliability test results is shown in the following table:

**Table 1. Results of Validity and Reliability Tests of Research Instruments**

Var iabl es	Ind icat or	r C ou nt	r T a bl e	Vali dity Stat eme nt	Cro nba ch Alp ha	Reli abili ty Info rma tion
Ser vice Qua lity (X1 )	X1. 1 - X1. 13	0, 46 1 - 0, 78 6	0, 1 9 5	Vali d	0,8 61	Reli able
Info rma tion Qua lity (X2 )	X2. 1 - X2. 5	0, 61 3 - 0, 71 3	0, 1 9 5	Vali d	0,6 9	Reli able
Syst em Qua lity	X3. 1 - X3. 6	0, 55 7 - 0, 0	0, 1 9 5	Vali d	0,7 26	Reli able

(X3)	73				
)	1				
Tax	0,				
pay	77				
er	2	0,			
Co	Y.1	1	Vali	0,7	Reli
mpl	—	9	d	94	able
ianc	Y.3	5			
e	0,				
(Y)	88				
	5				

Source: Processed data, 2025

Descriptive statistics were used to describe the condition of the data obtained without generalizing. The results of the analysis showed that the Service Quality variable (X1) had an average of 42.14 with a standard deviation of 4.07, indicating a high and consistent perception of the respondents towards the service. The Information Quality variable (X2) had an average value of 15.97 and a standard deviation of 2.11, indicating a fairly good and stable perception. Meanwhile, System Quality (X3) had an average of 19.20 and a standard deviation of 2.57, indicating a positive and relatively uniform assessment from the respondents. For the Taxpayer Compliance variable (Y), the average value was 10.37 with a standard deviation of 1.39 indicating a high level of compliance and an even distribution of data.

The results of the classical assumption test indicate that the regression model meets the analysis requirements. The normality test using the Kolmogorov-Smirnov test yielded a significance value of 0.115 ( $> 0.05$ ), indicating that the data were normally distributed. The multicollinearity test showed a tolerance value above 0.1 and a VIF below 10 for all variables (X1, X2, X3), indicating no symptoms of multicollinearity. The heteroscedasticity test using the Glejser method also showed a significance value of all variables above 0.05, indicating that there were no heteroscedasticity problems. Thus, the regression model used in this study can be said to be feasible and free from violations of the classical assumptions, although interpretation still needs to consider potential bias from respondents in completing the questionnaire.

**Table 2. Multiple Linear Regression Test Results**

Test Results					
Variables	Unstand ardized Coefficie nts		Stand ardize d Coeffi cients	t	Sa y.
	Std.				
	B	Err or			
(Constant)	- 1, 03 7	0,7 70	- 1, 34 7	- 1, 18 1	0, 00 0
Service Quality (X1)	0, 08 6	0,0 21	0,251	4, 16 3	0, 00 0

Information Quality (X2)	0,245	0,057	0,371	4,275	0,000
System Quality (X3)	0,202	0,047	0,373	4,260	0,000

Source: Data processed by researchers, 2025 (Appendix 7)

The results of the regression analysis show that the three independent variables, namely service quality (X1), information quality (X2), and system quality (X3), have a positive and significant influence on the dependent variable, namely taxpayer compliance (Y). The regression coefficient for service quality is 0.086 with a significance value of 0.000, indicating that increasing service quality encourages increased compliance. Information quality has a regression coefficient of 0.245 and system quality of 0.202, both of which are also significant at the 5% level. Based on the standardized beta value, system quality has the most dominant influence among the three variables. The multiple linear regression equation obtained from these results is:

$$Y = -1,037 + 0,086X1 + 0,245X2 + 0,202X3 + e.$$

The coefficient of determination (Adjusted R<sup>2</sup>) of 0.741 indicates that 74.1% of the variation in taxpayer compliance can be explained by the three independent variables in the model, while the remainder is influenced by other factors outside the model. This value reflects the model's strength in explaining the relationship between the studied variables. However, it is necessary to be aware of potential biases such as the dominance of certain types of taxes (such as PBB-P2) and respondent homogeneity, which can affect the generalizability of the results. Nevertheless, the high adjusted R<sup>2</sup> value still indicates that this model is sufficiently representative in explaining taxpayer compliance at the BPKAD of Karangasem Regency.

The F-test yielded a calculated F-value of 95.228 with a significance level of 0.000, indicating that the simultaneous regression model is suitable for use. In other words,

the combination of service quality, information quality, and system quality simultaneously influence taxpayer compliance levels. This indicates that strategies to improve tax compliance cannot focus solely on one aspect but must encompass improvements in service quality, the provision of relevant information, and a reliable and accessible system.

Next, a t-test was conducted to examine the partial influence of each variable. The results showed that hypotheses H1, H2, and H3 were accepted, as all variables had significance values below 0.05. Service quality (X1) had a positive effect with a t-value of 4.163, information quality (X2) had a positive effect with a t-value of 4.275, and system quality (X3) had a positive effect with a t-value of 4.260. The summary of the results of this hypothesis test confirms that each independent variable has a significant contribution in improving taxpayer compliance, as shown in Table 2.

## CONCLUSION

This study empirically demonstrates that service quality, information quality, and system quality have a positive and significant impact on taxpayer compliance among taxpayers registered with the Karangasem Regency BPKAD. Fast, accurate, and friendly service increases taxpayer confidence, while accurate and easy-to-understand information promotes understanding of tax obligations. Furthermore, a technology-based, stable, and responsive tax system simplifies the tax reporting and payment process, so these three factors collectively increase taxpayer compliance.

## SUGGESTION

Based on the research results, it is recommended that the Karangasem Regency BPKAD strengthen its tax system by developing a responsive, integrated, and easily accessible digital platform, as well as improving the quality of services and effective information delivery, both online and offline. Taxpayers are also expected to actively interact with officials, understand tax information accurately, and cooperatively follow reporting and payment system procedures to increase compliance. The local government needs to establish tax policies that emphasize information transparency, improve public services, and strengthen operational and equitable digital systems across the region. This study has limitations in the scope of variables, so further research is recommended to add other variables such as tax literacy or perceptions of sanctions, use a mixed approach, and expand the number of respondents and types of taxes to make the results more representative.

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