

## **The Role of the Use of Information Technology in Orderly Financial Administration and Tax Compliance in Digital Business**

Linda Afriani<sup>1</sup>, Ipik Permana<sup>2</sup>, Dewi Muliasari<sup>3</sup>, Uswatun Khasanah<sup>4</sup>

<sup>1</sup>Awang Long School of Law, Samarinda, Indonesia

<sup>2,4</sup>Gunung Jati Swadaya University, Cirebon, Indonesia

<sup>3</sup>AAS Indonesia Business Technology Institute, Surakarta, Indonesia

[linda.afriani@stih-awanglong.ac.id](mailto:linda.afriani@stih-awanglong.ac.id)<sup>1</sup>, [ipik.permana@ugj.ac.id](mailto:ipik.permana@ugj.ac.id)<sup>2</sup>, [dewamuliasari27@gmail.com](mailto:dewamuliasari27@gmail.com)<sup>3</sup>, [uswa-tunks@gmail.com](mailto:uswa-tunks@gmail.com)<sup>4</sup>

### **Abstract**

This study aims to examine the role of information technology on financial administrative orders and tax compliance. We collected data through a survey on 136 digital business or startup owners/financial managers in Malang. The results show that the use of information technology has a positive effect on financial administration orders; financial administration order has a positive effect on tax compliance; and the use of information technology has a positive effect on tax compliance mediated by the financial administration order. This research contributes to the knowledge by determining the relationship between the use of information technology and financial administration orders as well as tax compliance to increase tax revenue in Indonesia. The digital businesses or startups use technology to maintain businesses' financial administration orders and hence, make easier calculation of taxable amounts. This research implies that the ease of taxes payment through the online tax administration is expected to improve startup's tax compliance from the financial administration orderliness in fulfilling the tax obligations.

**Keywords :** Taxes, Startups, Digital Business, Compliance, Financial Administration

**INTRODUCTION**

Taxes are the main component of Indonesia's largest source of income currently. However, tax revenue only reached 84.4% in 2019. The government hopes to get potential tax revenue from digital business which is currently very developed in Indonesia. Ironically, compliance is still one of the main sources of failure to achieve tax targets. Tax compliance from digital startups in Indonesia is still low (Supardianto, Ferdiana, & Sulistyono, 2019). According to the Directorate General of Taxes, there are two things that cause the low participation rate, namely the digital business turnover rate in startups is very high and the tax financial administration process is still very low. Lack of participation can also be caused by the taxpayer's lack of knowledge regarding tax obligations.

*Startups* is a term used for people who are starting a digital business. Pateli & Giaglis (2005) stated that the accelerated growth of Information Technology and Communication (ICT) is able to increase trends that change traditional business models and encourage the establishment of new businesses (startups) that tend to take advantage of technological opportunities, and are followed by innovative technological trends (Sheung, 2014).

Financial administration, which is the basis for management decision making, must be carried out as well as possible to support the fulfillment of tax administration obligations because the tax payable must be in accordance with the company's financial reports. A large number of digital businesses have not carried out financial administration well because they are still focused on achieving business turnover targets. Very rapid global developments mean that digital businesses experience changes very quickly, so digital businesses must adapt to avoid bankruptcy (Bermen, Knight, & Case, 2008). Unfortunately, digital businesses do not have adequate human resources to take care of financial administration, so tax administration is not carried out. This condition results in the inability of businesses to report tax obligations comprehensively.

On the other hand, there are several digital businesses that have an existing financial administration system using information technology. However, this system does not guarantee that tax administration conditions are carried out well. Digital business holds the potential for tax payment capabilities because businesses that help solve social, economic or health problems will attract investors to invest in the business. According to research by Jaya, Ferdiana, & Fauziati (2017), digital businesses are still in the initial phase of opening which requires quality human resources for business continuity, while business models and administrative systems are still not really needed. However, digital businesses that are in the developing stage have started to implement good business models and administration systems to attract more investors. However, implementing good financial administration order does not guarantee that a business has implemented tax administration (Fauziah, 2019). Research regarding the influence of the use of information technology on financial management and tax compliance is still very rare.

The relationship between the use of information technology on orderly financial administration and tax compliance is still very rarely researched. The role of information technology is to help the financial governance process in business to achieve efficiency in the use of resources (Kreher, Sellhorn, & Hess, 2017). Through resource efficiency, profits can also be maximized so that the company can survive and develop longer. A study conducted by Aldalayeen, Alkhatatneh, & Al-Sukkar (2013) shows that information technology can improve the performance of financial management in large companies. Thus, taxes are indirectly influenced by the use of information technology which is related to public compliance in paying taxes, how to pay taxes, and calculating taxes for the country (Ramaswamy et al., 2011).

Based on this background, the aim of this research is to examine the role of use information technology on financial administration and tax compliance in digital business. This research uses a computer-delivered survey technique as a form of utilizing technology and minimizing face-to-face contact during the pandemic in collecting data, namely via the internet (Hartono, 2015). Hariyanto (2010) concluded that the use of information technology has a significant influence on management performance. The role of information technology is considered capable of increasing work productivity with a high level of accuracy, speed and convenience. This shows that there is a relationship between information technology and financial management, so it will have an impact on tax compliance. This research provides a theoretical contribution in the use of information technology for financial administration compliance and can increase tax revenues in Indonesia so that development for an independent and independent Indonesia can be achieved immediately.

**LITERATUR REVIEW****Theory of Planned Behavior**

*Theory of Planned Behavior* (TPB) was discovered by Ajzen (1991) which predicts individual intentions and behavior in responding to something. The greater a person's intention to behave, the greater the possibility that the behavior will be carried out (Ajzen, 1991). TPB emphasizes the possible influence of perceived behavioral control in achieving goals for a behavior, so that this can be used to predict individual behavior in the situation that occurs.

**Digital Business**

Nugraha & Wahyuastuti (2017) explained that the majority of businesses emerging today tend to utilize online media (e-commerce). E-commerce is part of digital *business*. Digital business is a business activity that uses electronic (digital) media to carry out activities. In the world of digital business, the term startup is a familiar term. A startup is a non-permanent organization that can be developed further (Blank & Dorf, 2012) because startups are very synonymous with technology; Startup business models are also different from conventional businesses. Ries (2011) believes that a startup is an organization that solves problems and is able to adapt in an agile environment.

*Startups* is a term for people who are starting a digital business. Sheung (2014) explains that startup businesses are followed by innovative technological trends. Pateli & Giaglis (2005) state that the accelerated growth of information technology can increase trends that change traditional business models or encourage the establishment of new businesses (startups) that tend to take advantage of technological opportunities. The existence of startups can open up new opportunities for the younger generation, especially those who are willing to adapt by changing the traditional market model to a virtual market. The old business model is starting to change to an online business model (startup), namely an inventory of physical goods that is being replaced by information and digital products.

**Use of Information Technology**

According to Sutabri (2014), information technology is a technology used to process data, including processing, obtaining, compiling, storing and manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely. It is used for personal, business and government purposes and is strategic information for decision making. The application of information technology is adjusted to the plans of the company concerned, for example by using Information and Communication Technology (ICT) applications to run a business.

**Financial Administration Order**

Saidah (2020) explains that generally financial administration has two meanings. In a narrow sense, financial administration is all financial incoming and outgoing records to finance a work organization's activities. In a broad sense, financial administration is a policy in the procurement and use of finance to realize organizational activities in the form of planning activities, accountability arrangements and financial supervision. Financial administration is the entire process that covers company finances starting from planning to use, both for expenditure and income to achieve company goals.

**Tax Compliance**

Compliance is a state of understanding and knowing about taxation (Jotopurnomo & Mangoting, 2013). The better the understanding of taxpayers, the better the tax revenue for the government (Suyatmin, 2004). Apart from that, compliance also includes awareness of respecting and paying taxes. As taxes are one of the country's largest sources of income, the public is obliged to pay taxes.

As a country that adheres to the self-assessment system, tax compliance is an important factor in accepting and implementing tax obligations. In the self-assessment system, taxpayers calculate, deposit and report tax obligations independently. Tax compliance can be defined as the willingness of taxpayers to comply with tax regulations in a country (Andreoni, Erard, &

Feinstein, 1998). Taxpayers who always comply will have a good impact on a country. Taxpayers who are always obedient and obedient in paying their obligations will increase tax revenues. Increased tax revenues enable national development to continue. The results of this national development also aim to ensure the welfare of society.

### **Use of Information Technology Influences Administrative Order Finance**

Financial administration is the totality of company activities related to efforts to obtain the necessary funds with minimal costs and on the most favorable terms, as well as efforts to use these funds as efficiently as possible (Mamesah, 1995). Technology also plays a role in financial management from revenue to profit. Hariyanto (2010) concluded that the use of information technology has a significant influence significant to the orderliness of financial administration. The role of information technology, including computers, is considered capable of increasing work productivity with a high level of accuracy, speed and convenience (Aldalayeen, Alkhatatneh, & Al-Sukkar, 2013). This shows that information technology and financial administration order have a close relationship. Companies can use ICT such as computer applications which can improve employee performance. The use of information technology will be very helpful in the orderly process of financial administration. Thus, the first hypothesis is formulated as follows:

H1: The use of information technology influences orderly financial administration

### **Financial Administration Order Affects Tax Compliance**

Administration, acceptance and financing in a business process must be carried out correctly, completely and regularly. This will make it easier for companies to calculate the amount of tax owed in each period. Orderly administrative behavior shows that individuals have the intention to carry out compliant behavior with tax regulations. Orderly financial administration has an influence on taxpayer compliance (Rusli, Hardi, & Pakpahan, 2015). This taxpayer compliance is the result of the taxpayer's understanding of the good and orderly financial administration process. Regularity in financial administration results in correct and precise tax calculations, thus increasing taxpayers' interest in reporting obligations and complying with paying taxes. Therefore, the second hypothesis is formulated as follows:

H2: Financial administration influences tax compliance.

### **Use of Information Technology Affects Tax Compliance through Financial Administration Order Mediation**

Research conducted by Ramaswamy et al. (2011) shows that ICT is used for automation of all economic processes, from purchasing to products reaching consumers. Taxes are one component of a country's economy. Taxes should also be influenced by the use of ICT from people's compliance in paying taxes, how to pay taxes, and calculating taxes for the country (Ramaswamy et al., 2011). In Indonesia, startups are classified as Small and Medium Enterprises (UKM). However, in general, startups are more oriented as SMEs operating in the technology sector. Due to the form of business being an SME, startups in the field of products and services should be subject to tax. This is in accordance with Government Regulation Number 23 of 2018 where all businesses with income are required to pay tax.

The government has provided many methods for tax administration matters such as e-filing and e-billing. However, SPT reporting via e-filing is not optimal because taxpayers have several obstacles due to a lack of knowledge regarding the automation of the existing tax administration system (Marliana, Suherman, & Almunawwaroh, 2015). This is further exacerbated by SMEs who rarely plan tax payments correctly. If awareness of paying taxes is high, SMEs will be able to help increase state income (Nalendro, 2014). Thus, the hypothesis formulated is:

H3: The use of information technology influences tax compliance through the mediation of orderly financial administration

## **RESEARCH METHODS**

The population in this study was 150 financial managers and directors or owners of digital business or startup companies in Malang based on data on stasion.org. Stasion.org is a

startup community in Malang which is a place for startup initiators to develop their business. The registered startups consist of several business sectors, namely applications, games, studios, creative communities and co-working spaces. To determine the sample, this research used a saturated sampling technique or census. The saturated sampling method is determining a sample using the entire population as a sample (Sugiyono, 2005). Therefore, the number of samples used was 150 respondents. The total number of questionnaires that can be processed is 136 questionnaires.

This research uses a computer-delivered survey technique, namely collecting data through internet (Hartono, 2015). The survey was measured using a Likert scale, where respondents were asked to provide agreement on a scale of 1 (strongly disagree) to 5 (strongly agree). The analytical tool used is the Partial Least Square (PLS) statistical test with the help of SmartPLS software. Variable questionnaire indicators for use of information technology, financial administration, and compliance taxation was developed from the concepts of Kreher, Sellhorn, & Hess (2017), Aldalayeen, Alkhatatneh, & Al-Sukkar (2013), and Ramaswamy et al. (2011).

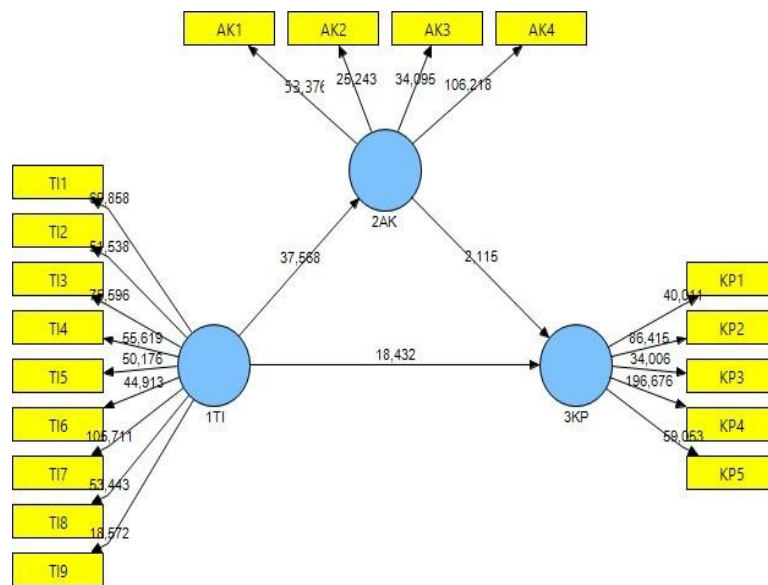


Fig 1. Structural Model for Testing the Mediation Effect Hypothesis

## RESULT AND DISCUSSION

The number of questionnaires distributed by researchers was 150 questionnaires. Of the questionnaires distributed, 14 people did not fill them out, so that the number of questionnaires that could be processed was 136 questionnaires. The majority of respondents were men (90.44%) aged 20-30 years (41.91%). Most of the survey participants were directors/owners (76.47%) who had worked at the current company for 1-2 years (58.09%). The majority of their final education was S1 (67.65%) and the field of education most frequently pursued was management (50.74%).

All indicators in this research instrument are valid and reliable so that hypothesis testing can be carried out. This can be seen from the factor loading values of all constructs which are more than 0.7, as well as the Average Variance Extracted (AVE) value and communality value of more than 0.5. In addition, the root value of AVE is more than the correlation of latent variables. The Cronbach's Alpha value is more than 0.6 and the Composite Reliability value is above 0.7.

R2 value of this research construct is 0.52 for the financial administration variable which explains that the variation in construct changes can be explained by 52.43%. The R2 value for the tax compliance variable is 0.53. This value explains that the variation in construct changes can be explained by 52.77%, while the rest is explained by other constructs outside this research model.

The variable testing model for the role of information technology (IT), financial administration order (AK), and tax compliance (KP) is shown in Figure 1. There are nine indicators for the IT construct, four indicators for the AK construct, and five indicators for the KP construct, each of which is Each factor loading was tested. All indicators are used because they have a value above 0.6, which indicates that the data has a high level of validity (meets convergent validity).

The results of two-way hypothesis testing using SmartPLS can be seen in Table 1 and Table 2. These results show that the t-statistic value is more than the t-table. Thus, Variance Accounted For (VAF) is calculated to determine full mediation or partial mediation in the relationship. The following is the calculation of the VAF value:

$$VAF = (\text{indirect influence}) / (\text{direct influence} + \text{indirect influence})$$

$$(1)VAF = ((0.7241 \times 0.6640)) / (0.6769 + (0.7241 \times 0.6640))$$

$$VAF =$$

$$0.4808 / 1.1577$$

$$AF = 0.4153$$

The VAF value of 0.4153 indicates that the financial administration variable partially mediates the relationship between the use of information technology and tax compliance.

**Table 1.** Hypothesis Testing Results (Direct Influence)

Hypothesis	Construct	Original Sample	T-Statistics	Results
H1	Use of Information Technology ->Financial administration	0.7241	37.5684	Accepted
H2	Financial administration-> Tax Compliance	0.6640	2,115	Accepted
H3	Use of Information Technology ->Tax Compliance	0.6769	18,432	Accepted

**Table 2.** Hypothesis Testing Results (Indirect Influence)

Hypothesis	Construct	Original Sample	t-stat	Results
H1	Use of Information Technology □ Financial administration	0.7241	37.5684	Accepted
H2	Financial Administration □ Tax Compliance	0.6640	2,115	Accepted
H3	Use of Information Technology □ Tax Compliance	0.7250	18.6543	Accepted

The use of ICT has a positive effect on orderly financial administration. This is supported by questionnaire data which shows that the use of software for financial management and administration is also used in startups. There are several factors that make ICT influence financial administration order. The first factor is related to the most dominant average age of respondents, which is 20 to 30 years or what is usually called the Millennial Generation (Gen Y and Z). Olson et al.'s research (2011) found that young people (18-28 years) were better able to adapt to technology compared to older adults. Therefore, startups which are dominated by young people are more aware and understand in using technology, including the use of software in carrying out orderly financial administration.

The second factor is related to startup conditions which are required to always prioritize speed in work. Bhargava & Herman (2020) say that speed in getting products into the hands of customers is the main thing in startups. The need related to speed is what makes performance procedures at startups closely related to the use of software which is very helpful in

increasing work productivity. Apart from that, Supardianto, Ferdiana, & Sulisty (2019) also emphasized that the use of technology in all elements in a startup is an obligation that reflects the character of startups in general. Therefore, software can help speed up startup performance, including orderly financial administration.

Orderly financial administration has a positive effect on tax compliance. This indicates that the more orderly financial administration is, the more awareness of paying taxes will increase. ICT is used to automate all economic processes, including taxes (Ramaswamy et al. 2011). As explained, the government has made it easy to pay taxes digitally through e-filing and e-billing. A good understanding of technology in financial administration coupled with ease in paying taxes is expected to optimize orderly financial administration which is directly proportional to compliance with paying taxes.

The use of ICT has a positive effect on tax compliance mediated by orderly financial administration. This shows that the better the use of financial administration technology, the higher the awareness of tax compliance. Several factors of the positive influence of technology on tax compliance through orderly financial administration in startups include:

a. Efficiency

In a study conducted by Supardianto, Ferdiana, & Sulisty (2019), startups are closely related to the use of technology in daily performance, including in orderly financial administration. This shows that startups have adaptability and efficiency towards technology. Apart from that, the government also makes it easier to pay taxes through a web-based application and apps, so that tax payments are greatly influenced by the orderly conditions of financial administration. Therefore, the continued use of technology for efficient financial administration, coupled with the ease of paying taxes makes it easier for startups to pay taxes.

b. Funding

In this research, the average age of a startup is 1-2 years, where the startup has entered the phase for large funding from investors. Providing capital from investors must also be based on good and correct legal aspects. One way to show that a startup is legally viable is by paying taxes. Therefore, the use of ICT and the existence of orderly financial administration will influence tax compliance.

The results of this study are in line with research Sudrajat & Ompusunggu (2015) found that the use of ICT has a positive and significant influence on tax compliance. This research is also in accordance with Aryati & Putritanti (2016) which shows positive effect of orderly financial administration towards tax compliance. Thus, the use of ICT and orderly financial administration will increase tax compliance. Apart from that, the results of this research are also in line with Napitupulu & Kadir (2014) who found the fact that taxpayers feel the convenience and benefits of using the SPT reporting administration system with e-filing. This is demonstrated by an increase in the SPT submission compliance ratio after using a technology-based administration system.

## CONCLUSIONS

The research results show that the influence of ICT use is positive, which also has a positive impact on tax compliance. This can be explained by various factors such as the young average age of startup actors, the need for legality to obtain funding, and the ease of the tax payment system. It is hoped that the results of this research can increase the optimal use of ICT, in addition to orderly financial administration, but also to increase tax compliance. Awareness of tax compliance is expected to increase along with taxpayers' awareness of utilizing ICT for orderly financial administration. The theoretical and practical implications of this research are that it can provide more benefits for orderly financial administration. This research has been attempted and carried out in accordance with scientific procedures, but it still has limitations, namely: 1) This research only looks at the impact of using ICT in financial administration and tax compliance, while there are still many other factors that can influence it; 2) The main object of this research is digital business, but the application of technology in daily activities has also reached other business fields; 3) There were obstacles in taking the questionnaire where some respondents were still not serious in answering the questions.

**REFERENCES**

- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211. doi:10.1016/0749-5978(91)90020-T.
- Aldalayeen, BO, Alkhatatneh, WRM, & Al-Sukkar, AS (2013). Information Technology and its Impact on the Financial Performance: An Applied Study in Industrial Companies (Mining and Extraction). *European Scientific Journal*, 9(10), 234-244. doi:10.19044/esj.2013.v9n10p%25p.
- Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax Compliance. *Journal of Economic Literature*, 36(2), 818-860.
- Aryati, T., & Putritanti, Rebekah L. (2016). The Effect of Using Technology and Modernizing the Tax Administration System on Individual Taxpayer Compliance. *Journal of Accounting and Finance Research*, 4(3), 1155-1168. doi:10.17509/jrak.v4i3.4669.
- Bermen, K., & Knight, J., Case, J. (2008). *Financial Intelligence for Entrepreneurs: What You Really Need to Know about the Numbers*. Boston: Harvard Business School Press.
- Bhargava, R., & Herman, W. (2020). *The Startup Playbook: Founder-to-Founder Advice from Two Startup Veterans (Techstars)* (2nd Edition). New York: John Wiley & Sons.
- Blank, S., & Dorf, B. (2012). *The Startup Owner Manual : The Step-by-Step Guide for Building a Great Company*. California: K & S Ranch.
- Fauziah, F. (2019). Tax Potential of Digital MSME Players and Zakat Obligations. *National Seminar & Call For Paper Master of Management Business Seminar (SIMABIS-2019)*. Surakarta: University Muhammadiyah Surakarta.
- Hariyanto, A. (2010). *The Influence of the Use of Information Technology, Quality Management Systems, and Organizational Culture on the Management Performance of the Don Bosco Academy of Secretaries and Management* (Thesis, Gunadarma University, Jakarta).
- Hartono, J. (2015). *Business Research Methodology* (6th Edition). Yogyakarta: BPFE.
- Jaya, MA, Ferdiana, R., & Fauziati, S. (2017). Analysis of Success Factors for Digital Startups in Yogyakarta. *Proceedings of the 4th SNATIF 2017*. 167-173. Yogyakarta: Muria Kudus University.
- Jotopurnomo, C., & Mangoting, Y. (2013). The Influence of Taxpayer Awareness, Tax Service Quality, Tax Sanctions, Taxpayer Environment on Individual Taxpayer Compliance in Surabaya. *Tax and Accounting Review*, 1(1), 49-54.
- Kreher, M., Sellhorn, T., & Hess, T. (2017). *Digitalisation in Accounting*. Germany: KPMG.
- Mamesah, DJ (1995). *Regional Financial Administration System*. Jakarta: Gramedia Pustaka Utama.
- Marliana, R., Suherman, M., & Almunawwaroh, M. (2015). The Effect of Implementing E-Filing on Taxpayer Compliance in Submitting Annual Tax Returns (SPT) at the Tasikmalaya City Pratama Tax Service Office. *Accounting, Auditing & Information Research Media*, 15(1), 49-64.
- Nalendro, TI (2014). *Factors that Influence Compliance in Paying Taxes for Individuals Who Are Entrepreneurs with the Environment as a Moderating Variable (Empirical Study at KPP Pratama Kudus)* (Thesis, Diponegoro University, Semarang). [http://eprints.un-dip.ac.id/43475/1/08\\_NALENDRO.pdf](http://eprints.un-dip.ac.id/43475/1/08_NALENDRO.pdf).
- Napitupulu, B., & Kadir, A. (2014). The Effect of Implementing a Modern Tax Administration System Based on Information Technology on Taxpayer Compliance at the Medan Intermediate KPP. *Journal of Public Administration*, 4(1), 40-55. doi:10.31289/jap.v4i1.1359.
- Nugraha, AEP, & Wahyuhastuti, N. (2017). Start Up Digital Business: As a Solution for Driving Young Entrepreneurs. *Nusantara Journal of Business Management Applications*, 2(1), 1-9. doi:10.29407/nusamba.v2i1.701.



- Olson, K. E., O'Brien, M. A., Rogers, W. A., & Charness, N. (2010). Diffusion of Technology: Frequency of Use for Younger and Older Adults. *Aging International*, 36(1), 123–14. doi:1007/ s12126-010-9077-9.
- Pateli, A.G., & Giaglis, G.M. (2005). Technology Innovation-Induced Business Model Change: A Contingency Approach. *Journal of Organizational Change Management*, 18(2), 167-183. doi:10.1108/09534810510589589.
- Indonesian government. (2018). *Republic of Indonesia Government Regulation Number 23 of 2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers Who Have Certain Gross Turnover*. State Gazette of the Republic of Indonesia Number 6214. Jakarta. State Secretariat.
- Ramaswamy, M., Calvasina, R., Calvasina, E., & Calvasina, G. (2011). Impact of Information Technology Innovations on Financial Transaction Processing. *Issues in Information Systems*, 12(1), 36-43. doi:10.48009/1\_iis\_2011\_36-43.
- Ries, E. (2011). *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*. New York: Crown Business.
- Rusli, Hardi, & Pakpahan, YE (2015). The Influence of Understanding Accounting, Understanding Tax Provisions and Transparency in Taxes on Corporate Taxpayer Compliance. *Journal Online Student at the Faculty of Economics, University of Riau*, 2(1), 1-15.
- Saidah, N. (2020). Definition, Financial Administration Process and Audit and Reporting. INA- RXIV Papers. doi:10.31227/osf.io/yfdkt.
- Sheung, C. T. (2014). E-Business; The New Strategies and E-Business Ethics, that Leads Organization to Success. *Global Journal of Management and Business Research*, 14(8).
- Sudrajat, A., & Ompusunggu, AP (2015). Utilization of Information Technology, Tax Socialization, Tax Knowledge, and Tax Compliance. *Journal of Accounting & Taxation Research (JRAP)*, 2(2), 193-202. doi:10.35838/jrap.2015.002.02.17.
- Sugiyono. (2005). *Understanding Qualitative Research*. Bandung: Alfabeta.
- Supardianto, Ferdiana, R., & Sulisty, S. (2019). The Role of Information Technology Usage on Startup Financial Management and Taxation. *Procedia Computer Science*, 161, 1308-1315. doi:10.1016/j.procs.2019.11.246.
- Sutabri, T. (2014). *Introduction to Information Technology*. Yogyakarta: Andi.
- Suyatmin. (2004). *The Influence of Taxpayer Attitudes on Taxpayer Compliance in Payment of Land and Building Tax: Empirical Study in the KP PBB Surakarta Area* (Thesis, University Diponegoro, Semarang).