

The Effect of Tax Service Quality in Promoting Online Tax System in Indonesia

by Waluyo Waluyo

Submission date: 20-Feb-2019 06:13PM (UTC+0700)

Submission ID: 1080803652

File name: JURNAL_B4.pdf (877.21K)

Word count: 4781

Character count: 27321

JOURNAL 
of Applied Economic Sciences



Volume XIII
Issue 3(57) Summer 2018

ISSN-L 1843 - 6110
ISSN 2393 - 5162

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Journal of Applied Economic Sciences

ISSN-L 1843 - 6110

ISSN 2393 – 5162

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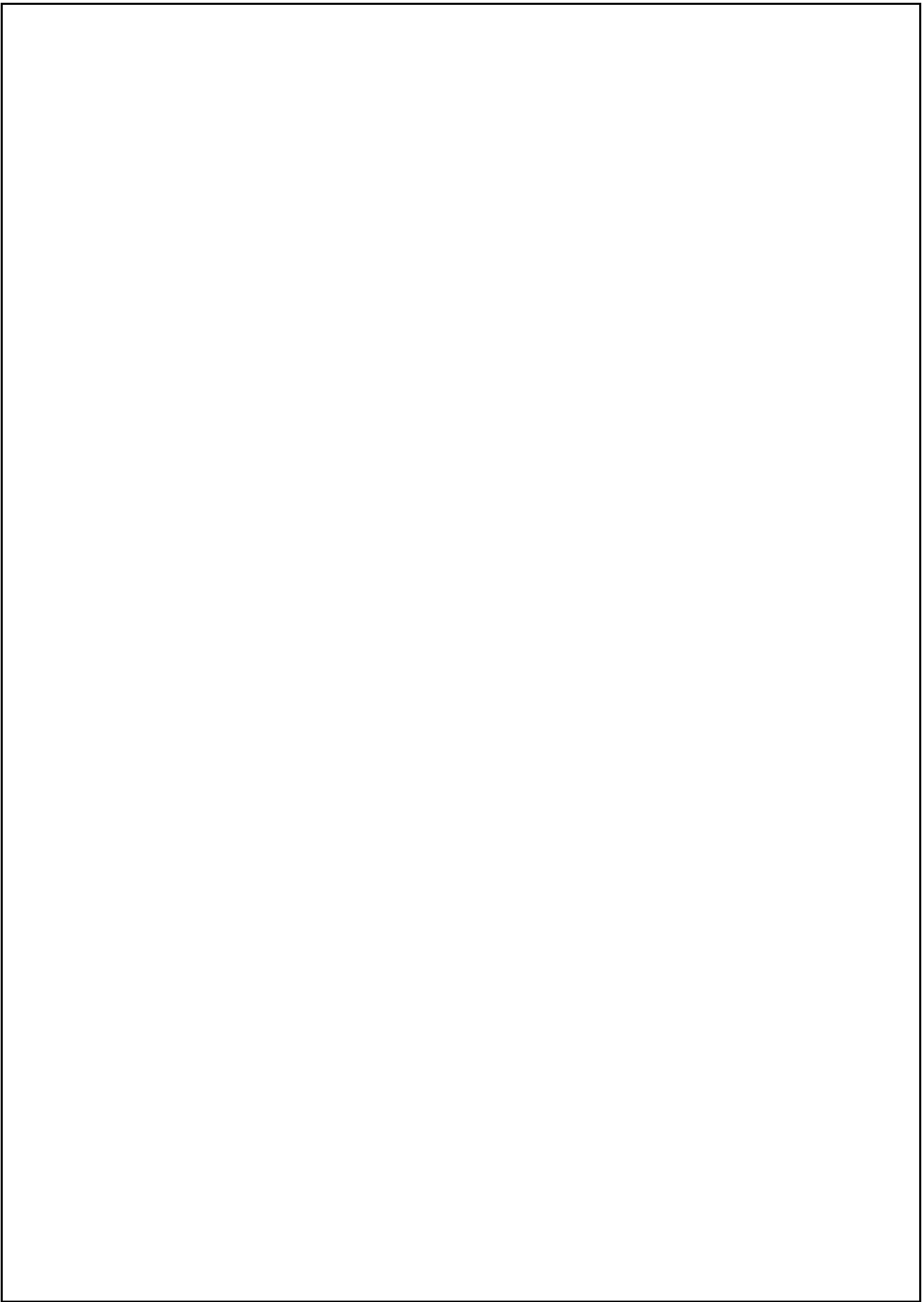
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The Effect of Tax Service Quality in Promoting Online Tax System in Indonesia

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Suggested Citation:

Waluyo. 2018. The Effect of Tax Service Quality in Promoting Online Tax System in Indonesia. *Journal of Applied Economic Sciences*, Volume XIII, Summer 3(57): 649 - 654.

Abstract:

The ultimate objective of the current study is to investigate the impact of tax service quality on the performance of online tax system (OTS). In recent decade, online tax system (OTS) is growing rapidly in most of the developed countries. However, online tax system (OTS) success is very limited in developing countries, particularly in Indonesia. In Indonesia, online tax system facing various challenge related to tax service quality, that is the reason online tax system (OTS) is not much beneficial. This issue effects adversely on the tax collection system. To address this issue, qualitative research approach was selected, and cross-sectional research design was used. Three hundred (300) questionnaires were distributed among various taxpayers. Questionnaires were distributed by using 5-point Likert Scale. SPSS version 21 was used to analyze the data. It is found that informativeness, reliability and responsiveness have significant positive relationship with online tax system (OTS). Therefore, improvement in tax service quality could enhances the online tax system (OTS).

Keywords: tax service quality (TSQ); online tax system (OTS); informativeness; reliability; responsiveness

JEL Classification: H26

Introduction

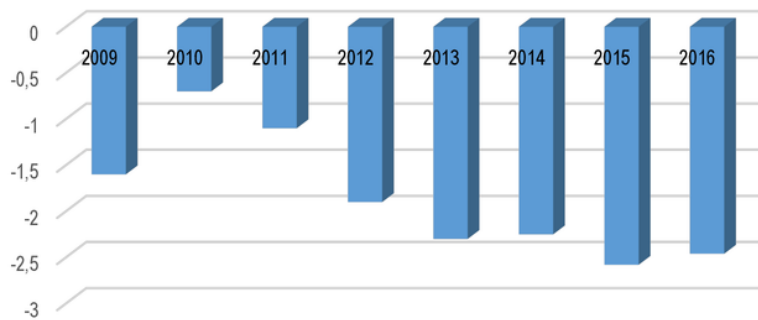
During recent decades the online tax system has emerged as a significant research area. During this era when information technology has revolutionized almost every aspect of human life, it also has significant impact on governance structure and economic development of countries around the globe. Information and communication technology has significant impact on tax policies. According to Dickson and Nwaobia (2012) the online tax system with the aid of information and communication technology is playing a vital role in creating awareness, and responsiveness among tax payers. Similarly, Egowan (2011) also found that information and communication technology has significant impact on the development and progress of tax system of any country.

The increasing role of information and communication technology is evident in develop countries such as UK, USA and Australia. However, developing and emerging economies such as Indonesia, Malaysia Thailand are still in process of installing this information and communication technology in their governance system. Meanwhile in developing and emerging economies tax revenue is a major source of revenue. Countries like Indonesia which from last several decades are in crisis and facing fiscal deficit. As evident from, the Figure 1 the budget deficit to GDP is increasing from last 10 years and in 2015 it is recorded as all-time high of -2.5.

Meanwhile the corrupt politician and least development has created an environment where citizen and corporate owners show responsiveness towards their tax obligation. Another issue is illiteracy which is a biggest hurdle in effective communication between government and tax payers. So, the online tax system is removing these barriers and creating a larger tax net for governments around the world.

The tax service quality (TSQ) is the organization wide effort by tax department to promote the culture which not only encourage tax payers but also facilitate them in paying their taxes and obtaining tax information's (Zeithaml, Parasuraman and Malhotra 2002). Whereas the online tax system is significantly linked with the tax service quality (TSQ) through an increasing advancement in information and communication technology (Haibara 2017). Parasuraman framework is among pioneering work in bringing the tax service quality on limelight. According to Mustapha and Obid (2015) tax administration of any country should install service quality system. Additionally, Indonesia is one of the country that is affected by the global financial crisis (Setyawati *et al.* 2017) that is the reason taxation system is not adequate.

Figure 1. Indonesian government budget deficit



Source: Economic survey of Indonesia 2016

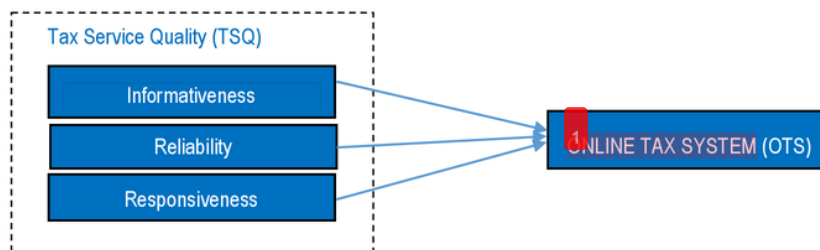
Online tax system (OTS) is system which with the aid of different information and digital communication technologies transmit tax information of tax payers to tax administration (Edwards-dowe 2008). According to Azmi (2012) the online tax system is playing a significant role in the development of tax administration. He further argued that online tax system provides inconvenience, reliability and information regarding tax systems and in turn provide tax payer information to tax administration. However, it needs good quality services. Good quality services include informativeness, reliability and responsiveness to encourage taxpayer to use online tax system (OTS). Additionally, trade has also influence on growth (Abidin, Bakar and Haseeb 2015, Amin *et al.* 2018) because it is facing various tax related issue such as collection of tax.

Therefore, the ultimate objective of current study is to investigate the impact of tax service quality on the performance of online tax system (OTS). The main research objective has following three sub-objectives:

- to investigate the impact of informativeness on online tax system (OTS).
- to investigate the impact of reliability on online tax system (OTS).
- to investigate the impact of responsiveness on online tax system (OTS).

The theoretical framework of the current study is given below.

Figure 2. Theoretical framework



1. Literature review and hypothesis development

Online tax system (OTS) is one of the process including tax related information and communication system between taxpayers and administration through the use of internet technology (Edwards-dowe-dowe 2008, Zafarullah 2018). This system provides to the taxpayers to file their returns without visiting the physical offices. Taxpayers can file their return through their laptops and mobile phones by using information technology.

Warrington *et al.* (2012) argued that the service quality should consider both perspective such as service provider and the service receiver. Meanwhile, Azmi (2012) online tax system is a revolutionary development in tax service quality. He further argued that the e-filing is appeared as an effective tool for increasing the tax net in developing and developed countries. Azmi (2012) continued and argued that a bulk of studies are carried out on the issue tax service quality and how it is affect the quality of online tax. However, limited or no intention has been given to explore the relationship between tax service quality and online tax system in developing counties and particularly in Indonesia

However, online tax system (OTS) needs good service quality system. Tax service quality (TSQ) based on three major elements such as informativeness, reliability and responsiveness. These three elements are key to

success for online tax system (OTS) by providing tax service quality (TSQ). As the good quality services enhance the satisfaction which enhance commitment to pay tax amount, moreover, commitment leads to the motivation (Hussain *et al.* 2013) of employees related to online tax system (OTS) and taxpayers. All these elements effect positively on smooth running of online tax system (OTS).

Service quality can be described as the degree to which the service is distributed to best address customer desires in terms of the support of the entity managing the system (DeLone and McLean 2003). According to Zeithaml, Parasuraman and Malhotra (2002), to build a good customer loyalty, firms requires to focus on the customers' perception as well as evaluation on the electronic-service quality.

Hughes and Moizer (2015) revealed that tax service quality is one of the function of brand name. Similarly, Mustapha and Obid (2014) found that tax service quality which comprises of reliability, responsiveness and informativeness are key determinants of usage online tax system. Therefore, these are the important elements to enhance tax service quality (TSQ). The following are some components of service quality

Informativeness

Informativeness is related to the good quality of information provided as well as accessible on the online tax system (OTS) website which generally presented by the tax authority to fill tax return (Barrios 2010). It could also be described as the quality of various information that is available on carriers and producer's websites and presented by producers when meeting with potential clients as well as explained by call center representatives (Parasuraman *et al.* 1988). Therefore, informativeness is based on the quality of information provided by the tax authorities to facilitate taxpayers. A good quality information enhances the quality of online tax system (OTS).

The timely information regarding incentives which a tax payer will receive on timely filing his or her tax return has significant impact on both the performance of tax administration and on the quality tax service. According to Nyarko (2016), the online tax system provides accurate and timely information to the tax payer which in turn affect their behaviour and stimulate them for timely payment of tax. Meanwhile they also argued that a well composed message with all information of tax payer interest significantly affect tax payer's intention. Therefore, it is hypothesized that

H₁: There is a significant relationship between informativeness and online tax system (OTS)

Reliability

After informativeness the second most important of tax service quality which significantly affect the online tax and subsequently tax payer tax paying behavior is reliability. According to Mustapha and Obid (2015) and Miazee and Rahman (2011) claimed that the reliability is one of the significant component or more broadly it can be said as a process which not only enhance the capability of system to evaluate the timeliness and accuracy of tax administration function but also highlight flaws and bottleneck the way to achieve an efficient tax administrative system. Meanwhile Miazee and Rahman (2011) argued that reliability is among the most important widely used measurement of tax service quality. Therefore, the reliability can be said as one of the important determinant of online tax system.

Miazee and Rahman (2011), defined the reliability in service quality as the consistent ability of accessing and verifying the tax administration function. Mustapha and Obid (2015) also endorsed the view presented by Miazee and Rahman (2011) and of earlier view presented by Parasuraman *et al.* (1988) Parasuraman *et al.* (1988) claimed that the reliability is one of the most important dimensions of service quality. Tax service quality important because when evaluating an innovation, there is the need to know how reliable the system to meet the purpose of its adoption. Hence, reliability is an important variable to evaluate the quality of the online tax system. Finally, Reliability.

According to Bettua (1999), 23% of the websites do not respond to email at all, on the other hand, 15% generally take five days or more to respond. This is the issue which decreases the tax payer intention to pay tax through online tax system (OTS). Thus, reliability is significant element to evaluate the quality of the online tax system (OTS). Hence, from above discussion, it is hypothesized that:

H₂: There is a significant relationship between reliability and online tax system (OTS)

1

Responsiveness

Responsiveness is aimed on how fast are the tax administrators in responding to any inquiries made by the Taxpayers. It is referring to the preparedness of self-employed taxpayers to accomplish a goal in an accurate and timely manner (Mustapha and Obid 2015). Therefore, responsiveness is based on the response to the taxpayers by the tax authorities.

How friendly is the online tax system (OTS) in terms of format with the response to taxpayers when there is require updating the taxpayer's status regarding the payment, location as well as mode of payment of their tax. According to Liljander *et al.* (2006) feedback is one of the important element of responsiveness. As the factors like responsiveness justifies more attention with regards to tax service quality (Parasuraman *et al.* 1988). The accuracy as well as timeliness of the self-employed taxpayer means that they reply to the payment of tax return using the online tax system (OTS) to the tax administration.

Thus, the responsiveness attracts the taxpayers to pay tax by using online system which is more beneficial for taxpayers as well as tax authorities. Hence, responsiveness is one of the element of quality services which is more important to facilitate online tax system (OTS). Therefore, from prior studies, it is hypothesized that:

H3: There is a significant relationship between responsiveness and online tax system (OTS)

2. Research methodology

The current research study investigated the effect of informativeness, reliability and responsiveness on the tax compliance level. Therefore, due to the nature of research study, quantitative research approach was selected, and cross-sectional research design was used.

Sample Size

Pearson and Mundform (2010) provide some guidance for the sample size in a series for inferential statistics. "Sample having less than 50 participants will observed to be a weaker sample; sample of 100 size will be weak; 200 will be adequate; sample of 300 will be considered as good; 500 very good whereas 1000 will be excellent." Therefore, by using Comrey and Lee (1992) series three hundred (300) sample size was selected.

Sampling

Data were collected by using 5-point Likert scale. Questionnaires were distributed among the among various taxpayers in Indonesia by using simple random sampling. Among three hundred (300) questionnaires, two hundred and seventy (270) were returned and ten (10) were uncompleted, therefore, excluded from the study. Thus, two hundred and ten (210) questionnaires were used to conduct the analysis. All the measures were adopted from prior studies.

Analysis Technique

To achieve the research objective multiple regression using statistical software SPSS version 21 is used to analyze the data. Meanwhile to check how the variables are correlated with each other the correlation was used to examine the strength of variable. Regression analysis was performed to test the hypothesis.

3. Research analysis, results and discussion

Reliability Test

Reliability test in statistics refers to any analysis in which we check the consistency of scale in producing same results over a repeated interval of time. This test is carried out by using the properties of systematic variation in measurement scale. To examine the reliability, Cronbach's Alpha was considered. According to Nunnally (1970), the value of Cronbach's alpha should be more than 0.5, however, according to Moss *et al.* (1998) Cronbach's alpha should be more than 0.6. In the context of the current study Table 1 shows the Cronbach's alpha for each variable.

Table 1. Reliability results

Constructs	Items	Cronbach's Alpha
Informativeness	07	0.732
Reliability	06	0.811
Responsiveness	04	0.801
Online Tax system (OTS)	08	0.851

Table 1 shows that all the variables have Cronbach's alpha more than 0.8 and the acceptable value is 0.6 as recommended by Moss *et al.* (1998). Therefore, it is evident from results that instrument is reliable to proceed the analysis.

Normality test

Normality test is among significant statistical analysis and is primary research test which we apply on data to check either it is normally distributed or not. Data normality was examined by considering skewness and kurtosis which followed the concept of Nayers *et al.* (2006).

According to him data is said to be normally distributed if the range of skewness as well as kurtosis lies between ± 1.0 and ± 3.00 respectively. In the current study, it is found that all the values exist between ± 1.0 and ± 3.00 . Hence, data were normal and proceeded for further analysis.

Correlation analysis

Correlation analysis is used to measure the linear association between the two variables. The correlation value of 1 indicates that the variables are perfectly positively correlated whereas the value of -1 indicates that the variables are perfectly negatively correlated and the correlation value of 0 indicates that there is no correlation between the variables.

Examining the correlation value, it is found that all the variables have strong correlation. Informativeness, reliability and responsiveness have strong correlation value 0.6, and 0.55 and 0.53 respectively. Additionally, it is found that correlation is significant and positive.

Hypothesis testing

Regression analysis was used to test the hypothesis. For this purpose, p-value and β -value was considered. For a significant relationship p-value should be less than 0.05 ($p \leq 0.05$). Table 2 shows the results of regression analysis.

Table 2 shows that informativeness has significant relationship with online tax system (OTS) having p-value 0.04. Beta value 0.5 shows a positive relationship. Hence, H_1 is accepted. Similarly, relationship of reliability and responsiveness with online tax system (OTS) is also significant with p-value 0.03 and 0.05, beta value 0.27 and 0.24, respectively. Hence, H_2 and H_3 are also accepted. It indicates that informativeness, reliability and responsiveness enhance the online tax system (OTS).

Table 2. Regression results

Hypothesis	Model variables		Estimate	S.E.	C.R.	P	Results	
H_1	OTS	←	INF	0.50	0.095	5.26	0.04	Supported
H_2	OTS	←	REL	0.27	0.060	4.50	0.03	Supported
H_3	OTS	←	RES	0.24	0.080	3.00	0.05	Supported

Note: INF = Informativeness, REL = Reliability, RES = Responsiveness, OTS = Online Tax System

Conclusion

The current study examined the effect of informativeness, reliability and responsiveness on online tax system (OTS). It is found that informativeness, reliability and responsiveness have a relationship with online tax system (OTS). Informativeness, reliability and responsiveness enhance online tax system (OTS). Increase in these three elements will automatically enhance the online tax system (OTS) success.

There is direct relationship between informativeness, reliability and responsiveness with online tax system (OTS). Increase in informativeness, reliability and responsiveness will lead online tax system (OTS), however, decrease in informativeness, reliability and responsiveness will mitigate the online tax system (OTS) success. Therefore, informativeness, reliability and responsiveness are the key element to enhance online tax system (OTS), particularly in Indonesia.

It is recommended to tax regulatory authorities to promote informativeness, reliability and responsiveness. Further research is required to introduce the mediating role of information and communication technology (ICT) in the framework of current study.

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