



## THE INFLUENCE OF NATIONALISM ON THE FULFILLMENT OF TAX OBLIGATIONS IS MODERATED KNOWLEDGE OF MSMES WITHIN NATIONAL UNIVERSITIES

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### ABSTRACT

This study aims to determine the effect of Sense of Nationalism on the Fulfillment of Tax Obligations with Knowledge as a Moderating Variable. This study uses primary data obtained from respondents' answers to the questionnaire used in the study. The sample of this study amounted to 100 MSME actors in the National University. The sampling technique used was convenience sampling. The data analysis method used Descriptive Statistics, Data Quality Test, Classical Assumption Test, and Hypothesis Testing which consisted of Simple Regression Analysis Method, and Moderated Regression Analysis (MRA) Method, F Test, Coefficient of Determination, and T Test. The results showed that the effect of The sense of Nationalism has a positive and significant effect on the fulfillment of tax obligations. Knowledge has a significant and negative effect on the relationship between Sense of Nationalism and Fulfillment of Tax Obligations.

**Keywords:** Sense of Nationalism, Knowledge, Fulfillment of Tax Obligations

### INTRODUCTION

Indonesia is a state of law based on Pancasila and the 1945 Law, aimed at realizing a just and prosperous state life system and guaranteeing equal legal standing for citizens. And that, Indonesia is also a developing country that has a variety of abundant resource wealth and has good potential. But Indonesia is currently unable to maximize its resources for the welfare of its citizens. There are many aspects that make Indonesia slumped compared to other countries. The most important aspect is the economic aspect.

One of the sources of income for the Indonesian state is taxes. Revenue from the domestic tax sector usually comes from Income Tax (PPh), Value Added Tax (VAT), Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB), and Stamp Duty (BM). Value Added Tax and Income Tax are the largest sources of domestic tax revenue collected by the state. Taxes are basically the gift of people's wealth, and business entities that finance development activities carried out by the state. Therefore, taxes are one of the sources of State revenue collected under the Law

The Ministry of Cooperatives and Small and Medium Enterprises recorded that the number of Indonesian Micro, Small and Medium Enterprises reached almost 60 million entrepreneurs in 2017, the largest of which was throughout Indonesia. MSMEs also dominate the existing business

structure in Indonesia around 99.9%, consisting of micro enterprises 98.79%, small enterprises by 1.11%, medium enterprises by 0.09%. Meanwhile, large businesses only contribute to the business structure in Indonesia by 0.01% (Endrianto, 2015).

The large number of MSME actors is not comparable to the tax revenue of medium and large business MSMEs, still making it the largest tax contributor in Indonesia. (Endrianto, 2015) mentioned some of the reasons are the fact that the Directorate General of Taxes (DGT) focuses more on large taxpayers while supervision of MSME actors has not been optimally carried out and tax compliance of MSME actors is also still low. Taxpayer compliance arises by several factors that can influence it.

The increasing number of MSME actors has not been proportional to tax revenue, so the government has begun to think about what steps should be taken so that MSME actors make a large contribution to state revenue through tax revenue. In 2017 the government used Government Regulation No. 46 of 2013, namely with a tariff of 1% of gross circulation, which is not more than Rp.4,800,000,000.00 (four billion eight hundred million rupiah). The 1% tariff, which is considered very light, is expected by MSME players to be able to carry out their tax obligations. The reality that actually occurs on the ground is not in accordance with what is expected by the government, because the 1% tariff is still a problem and is considered too burdensome for MSME actors (Wahyu Suryani, Maslichah Maslichah, 2019).

Until now, there are still many people who do not believe in taxation in Indonesia. Generally, people who only know taxes as a tradition pay a number of levies to the government. To contribute to state revenue, efforts are needed to increase tax revenue. Efforts to increase tax revenue do not only rely on the role of the Directorate General of Taxes (Dirjen Pajak), but also require participation and enthusiasm from taxpayers themselves (Friskianti, 2014).

The level of Taxpayer Compliance in terms of submitting annual tax returns to the tax service office according to the directorate general of taxes shows that of 238 million Indonesian population. About 44 million people are considered eligible to pay taxes, but only 8.5 million meet their obligations to pay taxes. From these data, it can be seen that the level of Taxpayer Compliance in fulfilling their tax obligations is still low.

One way for the government to maximize tax revenue is to implement a Self Assessment System replacing the previous system, the Official Assessment System. Self Assessment System is a tax collection system that gives authority, trust, responsibility to taxpayers to calculate, calculate, pay, and report the amount of tax to be paid (Waluyo, 2014). With the enactment of a system like this, an active role is required from the community in fulfilling obligations in paying taxes and compliance or obedience is needed by taxpayers in fulfilling tax obligations.

The Director General of Taxes has set several policies to increase tax revenue. These policies or regulations are expected to improve taxpayer compliance. Currently, the government is starting to look at the swatsa sector which certainly has great potential for tax revenue. The sector is Micro, Small and Medium Enterprises (MSMEs).

As an official institution in the tax sector, the Directorate General of Taxes will always strive to improve public understanding and knowledge of the applicable tax system and regulations, With socialization, taxpayers are expected to be able to produce an attitude of active and effective participation, especially in carrying out tax obligations in accordance with the Tax Law.

According to the data, state revenue from taxes in 2020 decreased compared to the previous year, due to an economic slowdown. Tax revenue in the 2020 State Budget reached 1,404.5 trillion.

Tax revenue has the main source of the state budget which is carried out to mark various aspects of state life, consisting of the trade, industry, health, education and fuel subsistence sectors.

The role of taxes is very important for the continuity of the country, so taxes have always been the main focus of the government. But for the community, taxes are a burden that will reduce the income they get. Thus, MSME taxpayers will pay taxes at rates that are in accordance with the ability of MSMEs and do not become an excessive burden for MSMEs.

From the data on state revenue in the tax sector in the table above, it shows that taxes contribute more than other revenue sectors. It can be seen that tax sector revenue is increasing rapidly every year. In this case, the role of taxation is very important in the Indonesian State Budget. In the last five years, the economy in Indonesia has experienced the growth of the Micro, Small and Medium Enterprises (MSMEs) sector which has increased from year to year. The MSME sector is said to be the backbone of the national economy because this sector has enormous potential for state tax revenue. As a developing country, Indonesia needs to pay serious attention to MSMEs. The existence of these MSMEs can be a driver and life support for large companies (Zahidah, 2010).

Taxpayer compliance is an act by taxpayers to be compliant in carrying out their tax obligations based on tax regulations (Feryna Meidya Rachmania, Endang Siti Astuti, 2016). Taxpayer compliance is defined by the behavior of a taxpayer in carrying out its tax obligations with provisions according to applicable tax regulations (Sucandra & Supadmi, 2016). Tax compliance in the MSME sector is carried out by simplifying tax rates. On July 1, 2018, the government has issued a policy related to taxation, namely PP Number 23 of 2018 concerning income on business obtained by Individual Taxpayers or entities that have a turnover below Rp. 4.8 billion, subject to a final income tax rate of 0.5% on their sales. If taxpayers do not comply, it will cause a desire to carry out tax avoidance actions which will ultimately harm the country. Tax compliance is the obedience of taxpayers in implementing their tax provisions in accordance with the provisions of tax regulations (Rahayu, 2017).

There are several possibilities for taxpayers not to comply with their tax obligations, one of which is a sense of nationalism. Nationalism is the understanding in the teachings of loving one's own nation and country. Taxpayers who have a high nationalism spirit will certainly cause a sense of responsibility to advance and make their country better so that taxpayers will carry out their tax obligations, but a taxpayer who has a high nationalism attitude will definitely have a sense of concern for his obligations as a taxpayer, because by making tax payments can help the developments in his country, And also someone who has a spirit of nationalism will obey the laws and regulations that apply in his country. This means a sense of nationalism can be possible as determining taxpayer compliance. If taxpayers have a high sense of nationalism, the higher the possibility of complying with taxes

In addition to a sense of nationalism, knowledge of the definition of taxes is important to be able to understand why we have to pay taxes, after that there will be awareness to fulfill their tax obligations. There are possibilities that cause taxpayers to act non-compliant in carrying out their tax obligations, one of which is knowledge about taxes. Tax knowledge is fundamental for taxpayers in carrying out the fulfillment of their tax obligations. Knowledge of taxation is one of the steps for taxpayers to fulfill their tax obligations, namely by knowing the provisions of tax regulations. With knowledge about taxation, it will encourage taxpayers to comply with tax rules and regulations, namely to carry out their tax obligations (Putra, 2020).

This research is a development of research according to (Yulianti Tirza, 2021) Stating that a sense of nationalism has a significant positive effect on taxpayer compliance. This research is in line with research (Dio Krisna, Kurnia, S. AB, 2021) which states that a sense of nationalism has a significant effect on individual taxpayer compliance. However, there are differences in research

(Salsabila, 2018) which states that a sense of nationalism has no effect on individual taxpayer compliance.

Based on the background explanation above, researchers feel interested in conducting research on the fulfillment of tax obligations regarding Micro, Small and Medium Enterprises around the National University environment. The title of this study is "THE INFLUENCE OF NATIONALISM ON THE FULFILLMENT OF TAX OBLIGATIONS MODERATED KNOWLEDGE ON MSMES WITHIN NATIONAL UNIVERSITIES"

### **Problem Statement**

The problems in this study:

1. Does Nationalism affect the fulfillment of tax obligations?
2. Can Knowledge moderate the relationship between Nationalism and Fulfillment of Tax Obligations?

### **Research Objectives**

As for the objectives in this study:

1. To know and analyze the influence of Nationalism on the Fulfillment of Tax Obligations
2. To find out and analyze whether Knowledge can moderate the relationship between Nationalism and Fulfillment of Tax Obligations

### **Research Uses**

#### **Theoretical**

- a. This research is expected to be a reference material for similar research in the future.
- b. This research is expected to add knowledge and insight in the field of taxation, especially for micro, small and medium enterprises.

#### **Practical**

- a. For the author, the results of this research are expected to add knowledge, insight, and information related to MSMEs in improving community welfare. And become a motivation for the community so that interest in entrepreneurship is increasing.
- b. For the tax officer, it is expected to be a guideline at the tax office on regulations related to MSMEs and can increase the contribution of state revenue in the tax sector.
- c. For MSME actors, it can be used as information about MSME tax regulations that have been set by the government.

## **RESEARCH METHODS**

### **Object of Research**

The object of research is a concern in research, the object of this research is targeted in research to get answers and solutions to the problems that occur. According to (Sugiyono, 2017), the object of research is "a scientific target to obtain data with certain objectives and uses about something objective, valid and realistic about something (certain variables).

Object is something that is examined in a study. In accordance with the background previously described, in the preparation of this study, the object of this study is the Influence of a Sense of Nationalism on the Fulfillment of Tax Obligations Moderated Knowledge in MSMEs within the National University. The object of research is selected based on considerations related to data, samples and information needed can be obtained relevant to the subject matter that is the object of research

### **Research Plan and Stages**

A plan is a series of instructions that have been compiled by the author logically and systematically. The plan and stages of research are important stages for the author because they

are a reference in making and carrying out research targets, so that the research carried out runs in accordance with the time that has been set. The activity plan can be seen in the table as follows:

**Table 3.1 Research Plan and Stages**

No	Research Plan	Oct	Nov	Des	Jan	Feb
1	Proposal Preparation	■	■			
2	Seminar Proposal		■			
3	Data Collection			■	■	
4	Data Processing and Data Analysis				■	■
5	Thesis Report Preparation				■	■

Source processed by author

## Research Data

### Data Sources and Types

In this study data was collected in two ways, namely:

#### a. Data Source

The source of data in this study is micro, small and medium enterprises (MSMEs) around the National University environment which are selected as study objects (respondents). This research was conducted by going into the field directly to provide questionnaires to respondents, namely MSME taxpayers.

Questionnaire is a data collection technique carried out by giving a set of questions or written statements to the intended respondents to be answered (Sugiyono, 2019). Questionnaires are also a very efficient data collection technique because if researchers know what variables will be measured, then researchers will also know the answers that can be expected from respondents.

#### b. Data Type

Data is divided into 2, namely primary data and secondary data:

##### 1). Primary Data

Primary data is data made by researchers to solve the problems they are handling and the data is obtained by distributing questionnaires directly to MSME business actors around the National University environment.

##### 2). Secondary Data

Secondary data is data that has been collected for purposes other than solving the problem at hand. This data can be found quickly. In this study, secondary data sources are journals, articles, literature related to the research carried out.

This research uses primary data by processing it yourself based on data obtained from MSME business actors who sell around the National University environment. Method by using questionnaires. Data collection using research instruments with quantitative or statistical data analysis with the aim of testing hypotheses that have been set.

### 2. Data Source and Type

#### a. Population

Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2019).

The population in this study is micro, small and medium enterprises (MSMEs) around the National University environment

#### b. Sample

Sample is a portion of the number and characteristics possessed by the population, so sampling is carried out by Probability Sampling technique, which is a sampling technique that provides equal opportunities for each element (member) of the population selected to be a member of the sample. Using the Simple Random Sampling method, these samples are selected and performed randomly. Based on this method, the criteria for finding samples are not limited by the strata in the population (Sugiyono, 2019).

To determine the sample size, this study uses the slovin formula so that it can be known how many samples will be taken. The formula used is as follows:

$$n = \frac{N}{1 + Ne^2}$$

## **Data Collection Techniques and Tools**

### **Data Collection Techniques**

The data collection technique used in this study is a direct survey by giving questionnaires to respondents directly, namely micro, small and medium enterprises around the National University environment.

Here are the steps taken to perform data collection techniques:

- 1). Apply for a research permit to the Head of the Department of Industry, Trade, Cooperatives, Small and Medium Enterprises of the South Jakarta City Administration.
- 2). Provide questionnaires to MSME actors around the National University environment.
- 3). Collect the necessary data
- 4). Perform data processing.

In this study, the data collection tool used was a study to the library. Library study is a method carried out by searching for theories that are relevant to the subject matter in this study, most of the literature used in this study is research journals, research papers, books and internet research related to the title of the research and data collection tools in this study also use primary data collection methods by providing questions to respondents of business actors micro, small and medium enterprises (MSMEs).

In an effort to obtain data, the data collection tools carried out in this study are as follows:

#### **1). Field Research**

In this study, researchers obtained data directly from the first party (Primary) by giving questionnaires to respondents directly. The subjects in this study are micro, small and medium enterprises (MSMEs) around the National University environment.

#### **2). Direct Observation (Observation)**

Secondary data and information obtained by conducting research directly to the office of the Head of the Department of Industry, Trade, Cooperatives, Small and Medium Enterprises of the South Jakarta City Administration.

#### **3). Library Research**

Researchers search and collect data related to the problem being studied through books, current laws, journals and materials that support this research.

## RESULTS AND DISCUSSION

### Object of Research

#### 1. Overview

Micro, Small and Medium Enterprises located around the National University environment can be classified into Micro, Small and Medium Enterprises which are divided into:

##### a. Micro Business

Micro enterprises are businesses or business entities owned by individuals that meet the criteria for micro businesses as stipulated in the applicable Law, namely the income received by micro businesses is not more than Rp. 300,000,000 (Source: Law Number 20 of 2008).

##### b. Small Business

Small business is a stand-alone business, carried out by individuals or business entities that are not subsidiaries or branches of companies owned, controlled or become part of medium enterprises or large businesses which as stipulated in the applicable Law are income received by small businesses ranging from Rp. 300,000,000 to Rp. 2,500,000,000 (Source: Law Number 20 years 2008)

##### c. Medium Enterprises

Medium enterprises are independent economic businesses, carried out by individuals or business entities that are not subsidiaries or branches of companies owned, controlled or become part of the total net worth or annual sales proceeds as stipulated in the applicable Law, namely the income received by medium enterprises ranging from Rp. 2,500,000,000 to a maximum of Rp. 5,000,000,000 (Source: Law Number 20 of 2008)

#### 2. Place and Time of Research

This research was conducted on MSME actors who were the object of research. Data collection was carried out by distributing questionnaires directly to MSME actors around the National University environment. The data collection and collection process will be carried out starting December 1, 2021. From the questionnaires spread as many as 100 questionnaires and with a control level of 100% or 100 questionnaires.

**Table 4.2 Questionnaire Distribution**

Information	Sum	Percentage
Distributed questionnaires	100	100%
Returning questionnaires	100	100%
Testable questionnaires	100	100%

Source processed by author

### Description of Respondents

#### Description of respondents by gender

**Table 4.3 Distribution of Respondents by Sex Jenis\_Kelamin**

	Frequency	Percent	Valid Percent	umulative Percent
Valid MAN	72	72,0	72,0	72,0
WOMAN	28	28,0	28,0	100,0
Total	100	100,0	100,0	

Source processed by author

Based on the data from table 4.3 above, it can be concluded that the number of male sex respondents is 72 (72%). While female respondents only amounted to 28 (28%).

**Description of respondents by age**

**Table 4.4 Distribution of Respondents by Age**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <21 YEARS OLD	18	18,0	18,0	18,0
21-30 YEARS	45	45,0	45,0	63,0
31-40 YEARS	29	29,0	29,0	92,0
>40 YEARS	8	8,0	8,0	100,0
Total	100	100,0	100,0	

Source processed by author

Based on the data from table 4.4 above, it can be concluded that respondents aged <21 years amounted to 18 (18%).

Respondents aged 21-30 years amounted to 45 (45%). While respondents aged 31-40 years amounted to 29 (29%). And respondents aged >40 years amounted to 8 (8%).

**Description of response based on length of effort**

**Table 4.5 Distribution of Respondents Based on Length of Business Lama\_Usaha**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <3 YEARS	54	54,0	54,0	54,0
3-6 YEARS	30	30,0	30,0	84,0
>6 YEARS	16	16,0	16,0	100,0
Total	100	100,0	100,0	

Source processed by author

Based on the data from table 4.5 above, it can be concluded that respondents who have a business length of <3 years are 54 (54%). While respondents who have a business period of 3-6 years amounted to 30 (30%). And respondents who have a business length of >6 years amounted to 16 (16%).

**Description of respondents by education**

**Table 4.6 Distribution of Respondents by Education Education**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SD	3	3,0	3,0	3,0
JUNIOR	10	10,0	10,0	13,0
High School / Vocational School	64	64,0	64,0	77,0
S1	23	23,0	23,0	100,0

Total	100	100,0	100,0	
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Source processed by author

Based on the data from table 4.6 above, it can be concluded that respondents with elementary school education amounted to 3 (3%). Respondents with junior high school education amounted to 10 (10%). While respondents with high school / vocational education amounted to 64 (64%). And respondents with S1 education amounted to 23 (23%).

### 1. Descriptive Statistics of Research Variables

Descriptive statistics in research basically aims to describe or describe the object of research through sample or population data (Sujarweni, 2015). Descriptive statistics provide an overview / description of a data seen from the mean (mean), standard deviation, maximum and minimum. Descriptive statistics is also a process of transforming research data in the form of tabulations so that it is easy to understand. The following are the results of a descriptive statistical test using the SPSS program version 25.

**Table 4.7 Descriptive Statistical Test Results**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Sense of Nationalism	100	10	25	21,77	2,745
Knowledge	100	10	25	21,28	2,675
Fulfillment of Tax Obligations	100	13	25	22,26	2,308
Valid N (listwise)	100				

Source processed by author

Based on the data from table 4.7 above, it can be concluded:

- The Nationalism Sense variable has a minimum respondent value of 10 and a maximum value of 25 with a mean value of 21.77. As for the standard deviation of 2.745.
- The Knowledge variable has a minimum respondent value of 10 and a maximum value of 25 with a mean value of 21.28. As for the standard deviation of 2.675.
- The variable of Fulfillment of Tax Obligations has a minimum respondent value of 13 and a maximum value of 25 with a mean value of 22.26. As for the standard deviation of 2.308.

### Data Quality Test Results

#### Validity Test Results

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018). The validity test is performed by comparing the calculated  $r$  value (seen in the Corrected Item Total Correlation column) with the  $r_{table}$  for degree of freedom ( $df = n - 2$ ), in this case ( $n$ ) is the number of samples. If  $r_{counts} > r_{table}$  then the statement is said to be valid. The number of samples ( $n$ ) = 100 and the magnitude  $df$  can be calculated  $df = (n-2)$ , then  $100 - 2 = 98$  and the significance level of 0.05 obtained  $r_{table} = 0.196$ . The following validity test uses SPSS version 25.

#### Sense of Nationalism

Based on the data in table 4.8 below, it is known that the value of Corrected Item Total Correlation ( $R_{\text{calculated}}$ ) for each statement item greater than the degree of freedom ( $R_{\text{table}}$ ) shows that all indicators or statements that measure the variable of nationalism are valid.

**Table 4.8 Results of the Validity Test of a Sense of Nationalism**

Statement	Rcount	Rtable	Information
X1.1	0,776	0,196	VALID
X1.2	0,706	0,196	VALID
X1.3	0,712	0,196	VALID
X1.4	0,646	0,196	VALID
X1.5	0,801	0,196	VALID

Source processed by author

**Knowledge**

Based on the data in table 4.9 below, it can be seen that the value of Corrected Item Total Correlation ( $R_{\text{calculated}}$ ) for each statement item greater than the degree of freedom ( $R_{\text{table}}$ ) shows that all indicators or statements that measure knowledge variables are valid

**Table 4.9 Knowledge Validity Test Results**

Statement	Rcount	Rtable	Information
X2.1	0,678	0,196	VALID
X2.2	0,449	0,196	VALID
X2.3	0,862	0,196	VALID
X2.4	0,531	0,196	VALID
X2.5	0,798	0,196	VALID

Source processed by author

**Fulfillment of Tax Obligations**

Based on the data in table 4.10 below, it can be seen that the value of Corrected Item Total Correlation ( $R_{\text{calculated}}$ ) for each statement item is greater than the degree of freedom ( $R_{\text{table}}$ ). This shows that all indicators or statements that measure variables for fulfilling tax obligations are valid.

**Table 4.10 Test Results of Validity of Fulfilling Tax Obligations**

Statement	Rcount	Rtable	Information
Y1	0,715	0,196	VALID
Y2	0,603	0,196	VALID
Y3	0,633	0,196	VALID
Y4	0,732	0,196	VALID
Y5	0,748	0,196	VALID

Source processed by author

**Reliability Test Results**

Reliability is a tool for measuring questionnaires that are indicators of variables. A questionnaire is said to be reliable if a person's answers are consistent or stable over time. Reliability measurement can be done in two ways:

Repeated measure : here a person will be asked the same question at different times, and then see if he or she remains consistent with the answer.

One Shot: here the measurement is only once and then the results are compared with other questions or measure the correlation between question answers. SPSS provides facilities to measure reliability with statistical tests

**Table 4.11 Nationalism Reliability Test Results**

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
,777	5

Source processed by author

Based on the data from table 4.11 above, it can be seen that the results of the reliability test, Cronbach's Alpha value of 0.777 is greater than 0.70 indicating that the variable of nationalism is reliable.

**Table 4.12 Knowledge Reliability Test Results**

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
,709	5

Source processed by author

Based on the data from table 4.12 above, it can be seen that the results of the reliability test, Cronbach's Alpha value of 0.709 is greater than 0.70 indicating that the knowledge variable is reliable.

**Table 4.13 Reliability Test Results of Fulfilling Tax Obligations**

<b>Reliability Statistics</b>	
Cronbach's Alpha	N of Items
,716	5

Source processed by author

Based on the data from table 4.13 above, it can be seen that the results of the reliability test, Cronbach's Alpha value of 0.716 is greater than 0.70 indicating that the variable of fulfilling tax obligations is reliable.

### **Classic Assumption Test Results**

#### **Normality Test Results**

To test a regression model, there is a dependent variable or an independent variable or both have a normal distribution or not. To detect normality, a statistical test One-Sample Kolmogorov-Smirnov Test was performed. If the value is more than 0.050 then the data is normally distributed. The results of the normality test can be seen in the following table:

**Table 4.14 Normality Test Results One-Sample Kolmogorov Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,32777676
Most Extreme Differences	Absolute	,079
	Positive	,055
	Negative	-,079
Test Statistics		,079
Asymp. Sig. (2-tailed)		.121c

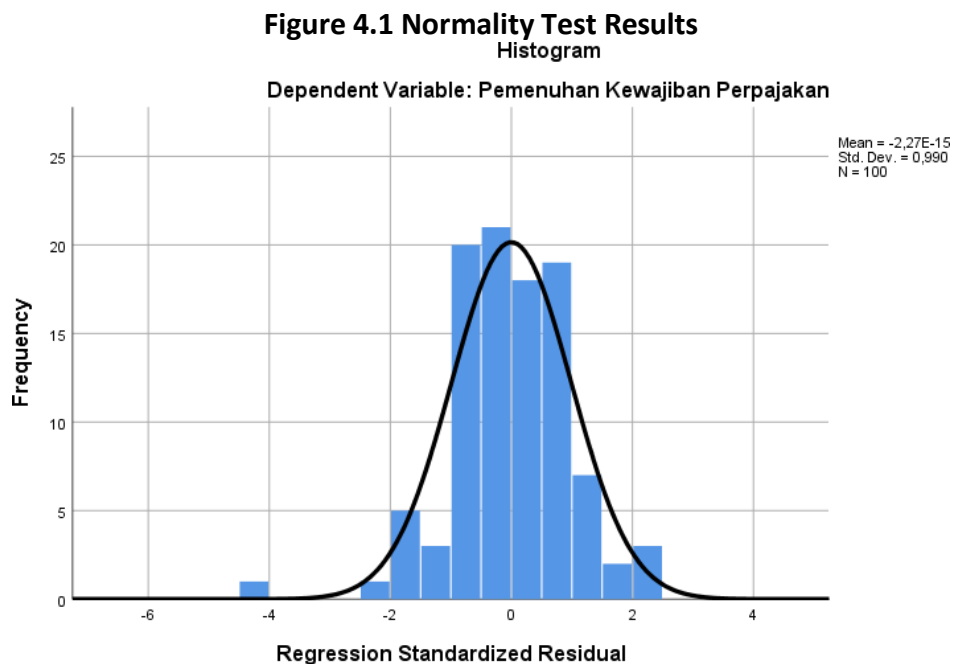
- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.

Source processed by author

From table 4.14 above, it is known that the results of the normality test using the One-Sample Kolmogorof-SmirnovTest obtained a significance value or Asymp. Sig. (2-tailed) is 0.121, this means that the residual data is normally distributed because the significance level is above 0.050. This means that the regression model has no normality problem.

The data or data used is normally distributed. In addition to the Kolmogorof-Smirnov Test above, the normality of data distribution can also be seen through the normality histogram and the normal probability plot graph that will be presented next.

The results of the normality test can also be seen using histogram output images and Normal P-Plot images, namely by looking at the distribution of data around the diagonal line. If the distribution of data follows a diagonal line, it shows that the regression model has fulfilled the normality assumption. Conversely, if the spread does not follow the direction of the diagonal line, it shows that the regression model does not meet the assumption of normality. The results of the normality test can be seen in the following figure:



**Figure 4.1 Normality Test Results**

## RESEARCH SUMMARY

### Descriptive Statistical Test Results

The Nationalism Sense variable has a minimum respondent value of 10 and a maximum value of 25 with a mean value of 21.77. As for the standard deviation of 2.745.

The Knowledge variable has a minimum respondent value of 10 and a maximum value of 25 with a mean value of 21.28. As for the standard deviation of 2.675.

The variable of Fulfillment of Tax Obligations has a minimum respondent value of 13 and a maximum value of 25 with a mean value of 22.26. As for the standard deviation of 2.308.

### Data Quality Test Results

#### Validity

Based on data from the results of tests that have been carried out, it is known that the overall validity test results have valid criteria because all variables of the value of person correlation exceed the value of  $r_{table}$ .

#### Reliability

Based on data from the results of the tests that have been carried out, it is known that the value of Cronbach's Alpha variable of Nationalism is 0.777, while the value of Cronbach's Alpha variable of Knowledge is 0.709, and the value of Cronbach's Alpha Fulfillment of Tax Obligations is 0.716. Thus it is concluded that the statement of this questionnaire is reliable because it has a Cronbach's Alpha value greater than 0.7.

### Classical Assumption Test Results

#### Normality Test

Based on the data from the test results that have been carried out, it is known that the Kolmogorov-Smirnov value with a significance level of 0.121, this means that the residual data is normally distributed Because the level of significance is above 0.05. This means that the regression model has no data normality problems or the data used is normally distributed. Apart from the

results of the Kolmogorov-Smirnov test above, the normality of data distribution can also be seen through the normal probability plot image.

### **Multicolonicity Test**

Based on data from the results of the tests that have been carried out, it is known that the tolerance value of the Nationalism Sense variable is 0.333 and VIF 3.002, while the Knowledge variable has a tolerance value of 0.333 and a VIF value of 3.002. It has been concluded that the regression equation model does not have a multicollinearity problem and can be used in this study.

### **Heteroskedasticity Test**

Based on data from the results of tests that have been carried out, it is known that the significant value of the Sense of Nationalism variable is 0.201 and the Knowledge variable is 0.275, which is greater than 0.05, indicating that heteroskedasticity does not occur.

### **Linearity Test**

Based on data from the results of tests that have been carried out, it is known that the value of sig. A Deviation From Linearity of 0.157 greater than 0.05 or a Linearity value of 0.000 less than 0.05 indicates that there is a linear relationship between the independent variable and the dependent variable.

### **Hypothesis Testing Results**

#### **The Application of Nationalism Affects the Fulfillment of Tax Obligations**

The results of this study support the first hypothesis of H1 which states that the Sense of Nationalism has a positive and significant effect on the Fulfillment of Tax Obligations. This is evidenced by the calculated value of 13.009 greater than ttable 1.98397 with a significance of 0.000 smaller than 0.050. Value The regression coefficient of 0.669 which has a positive direction shows that the better the sense of nationalism, the better the fulfillment of tax obligations. In addition, the results of the correlation coefficient of 0.796 and coefficient of determination (R<sup>2</sup>) of 0.633 show that the sense of nationalism affects the fulfillment of tax obligations and affects 63.3% of the fulfillment of tax obligations, while the remaining 36.7% is influenced by other variables outside this study.

The results of this study support the results of a study (Yulianti Tirza, 2021) entitled The Effect of Tax Knowledge, Self-Assessment System, Tax Sanctions, Application of e-SPT and Nationalism on Taxpayer Compliance in Reporting Annual Tax Returns. In research conducted by research (Yulianti Tirza, 2021) shows that a sense of nationalism has a positive and significant effect on taxpayer compliance.

The results of this study indicate that a sense of nationalism has a positive effect on the fulfillment of tax obligations. The higher one's sense of nationalism, the more tax obligations will increase.

#### **Knowledge Moderating the Influence of Nationalism on the Fulfillment of Tax Obligations**

The results of this study support the H2 hypothesis which states that Knowledge moderates the influence of Nationalism on the Fulfillment of Tax Obligations. This is evidenced by the calculated value of 537.602 greater than the ttable of 3.94 with a significance value of 0.000 smaller than 0.05. The value of the regression coefficient of applying the Sense of Nationalism is 0.487, while the value of the Regression Coefficient of Knowledge is 1.427, and the value of the regression coefficient of interaction between the Sense of Nationalism and Knowledge towards the Fulfillment of Tax Obligations is -3.172. The value of the coefficient of determination (R<sup>2</sup>) is 0.944 which means Knowledge moderates but weakens the influence of Nationalism by 94.4% on

Fulfillment of Tax Obligations, while the remaining 5.6% is influenced by other variables outside this study. This shows that Knowledge can weaken the influence of Nationalism on the

Fulfillment of Tax Obligations after being moderated by Knowledge.

The results of this study indicate that Knowledge weakens but has a significant effect on the influence of Nationalism on the Fulfillment of Tax Obligations. The more taxpayers should know about taxation, the more it will encourage taxpayers to fulfill their tax obligations. For this reason, tax collectors must find ways so that taxpayers better understand taxation which makes taxpayers' knowledge of their taxation better in fulfilling their tax obligations. This happens because of the weak knowledge of taxpayers or the lack of understanding of taxpayers about the importance of taxation for the country. In addition, the fulfillment of tax obligations will decrease due to less firm tax sanctions and very low taxpayer knowledge about taxation.

## CONCLUSION

Based on the results of data analysis, conclusions can be drawn in this research as follows: There is a positive and significant influence of nationalism on the fulfillment of tax obligations. This is evidenced through a simple regression analysis using SPSS version 25 which obtained an adjusted R Square value of 0.630 which can be interpreted as the magnitude of the influence of nationalism on fulfilling tax obligations by 63%. The results of the statistical t test produce a significance value smaller than the level of significance, which is  $0.000 < 0.05$ . The magnitude of the regression coefficient value is 0.669 with a constant number of 7.693. The regression line equation is  $Y=7.693+0.669X$ . This means that the higher the sense of nationalism, the higher the level of fulfillment of tax obligations Knowledge moderates (weakens) the influence of nationalism on the fulfillment of tax obligations. This is proven through Moderated Regression Analysis using SPSS version 25 with an M coefficient value of -3.172 which can be interpreted as knowledge moderating (weakening) the influence of nationalism on fulfilling tax obligations. The results of the statistical t test produce a significance value smaller than the level of significant of 0.000. The magnitude of the regression coefficient value X 0.487, Z 1.427, XZ -3.172 and the conta number -0.034. The regression line equation is  $Y=-0.034+0.487X + 1,427Z - 3,172XZ$ . This shows that knowledge moderates (weakens) the sense of nationalism towards fulfilling tax obligations.

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