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The Effect Of Strategic Management Accounting, Tax Knowledge And Competitive Advantage On Tax Compliance Through Organizational Performance As Intervening Variables

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Abstract

To examine and explain the implementation of strategic management accounting, tax knowledge and competitive advantage on tax compliance mediated by organizational performance.The data collected in this study are primary data. Primary data collection was carried out by survey method using a research instrument in the form of a questionnaire. This research was conducted at companies in Jakarta, Bogor, Depok, Tangerang, Serang. The sample units are business entities and individual business actors whose scope is manufacturing. The unit of analysis is companies in Jakarta, Bogor, Depok, Tangerang, Serang, while the respondents are staff, general managers, CEOs or company owners. Data analysis used inferential statistics from partial least squares (PLS).The findings in this study indicate that strategic management accounting, tax knowledge and organizational performance have a significant direct relationship to tax compliance. While competitive advantage has no effect on tax compliance, however, it has an indirect effect through organizational performance. Thus, competitive advantage has a positive and significant effect on tax compliance mediated by organizational performance. Then strategic management accounting does not have a direct and significant influence on organizational performance. In addition, organizational performance was found not to have a mediator role, both from strategic management accounting and tax knowledge on tax compliance.The authenticity of this research is evident from the effort to include tax compliance which is indicated by an increase in the amount of tax paid to the state treasury every year in proportion to the amount of income. Therefore, in this study, a question instrument was developed related to the effect of increasing tax payments on tax compliance itself.

Keywords: ***Tax Compliance, Strategic management accounting, Tax knowledge, Competitive advantage, Organizational performance***

INTRODUCTION

The need for tax compliance in increasing state revenue which is the backbone of the state budget is a strong basis for continuing to design a strategy to improve taxpayer compliance. One of the mechanisms used by Indonesia is to adopt a self-assessment system in tax collection. The success of this system can occur with the voluntary compliance of taxpayers. The performance report of the Directorate General of Taxes in 2019 shows that taxpayer compliance is still low even though the table data below shows the performance of the Directorate General of Taxes which is quite high, up to 103%. there is a difference of 40% from the 100% perfection of the target. This means that even though the performance shows the achievement of the targets made, the level of compliance is only 60% of the total tax compliance

Taxpayers with good organizational performance are expected to comply with their tax obligations. Organizational performance is evidence of the results of company members measured in terms of income, profit, growth, development and expansion of the organization (Ejere and Abasilim, 2012). One way to improve performance is to create a competitive advantage. This advantage has an impact on the company in getting higher profits (Majeed, 2011). Maa (2000) concluded that a unique competitive advantage will have an impact on better organizational performance (in Majeed, 2011, p.191). Competitive advantage is defined as a value that can distinguish a company from other competitors (Porter, 1985). According to Porter,

this competitive advantage can be achieved through two strategies, namely cost-leadership and differentiation. Cost leadership is achieved by maximizing productivity, resulting in efficiency that makes the company's costs lower than the costs of its competitors. Whereas in the differentiation strategy, the company tries to make its products unique and special to serve a special market segment (Cinquini, Tenucci 2008). One way to improve organizational performance is through strategic costing management, which is defined as the use of market-oriented strategies and costs and data to promote and develop strategies that can provide a sustainable competitive advantage (Cadez and Guilding, 2008). Strategic costing can be divided into 5 dimensions, namely Activity based costing (ABC), value chain costing, target costing, lifecycle costing, quality costing (Aksoylu and Aykan, 2013).

The authenticity of this study can be seen from the effort to include an indicator of an increase in the amount of tax paid to the state as an indication of material compliance from taxpayers. This study seeks to develop models from several previous studies that aim to enrich the results of research for further development of material tax compliance. Tax compliance, with indicators that refer to the dimensions of material tax compliance using different measurements, is used to see the empirical test of management accounting strategies, tax knowledge and competitive advantage and increase competitive advantage. As far as the author is aware, there are no empirical studies in Indonesia that assess material tax compliance. Thus there is a gap that must be filled by the researcher by basing on the merger in accordance with the expectations of the researcher including all models. This study examines the use of strategic management accounting, tax knowledge and competitive advantage influenced by organizational performance in improving tax compliance of taxpayers in Jakarta, Bogor, Depok, Tangerang, Serang.

RESEARCH METHODS

This research was conducted on taxpayers in several cities in Jakarta, Bogor, Tangerang, Depok, Bekasi and Serang. This area was chosen because it is a densely industrialized area. The population is all companies or business actors as taxpayers. This research is an explanatory research type that focuses on the relationship between research variables and tests the formulated hypothesis (Singarimbun and Effendi, 1982). The sample units are taxpayers, both business entities and individuals who do their own business. The unit of analysis is the company while the respondents are the staff, general manager, and/or the owner of the company. Respondents were selected so that each question in the questionnaire could be filled out correctly and accurately. Owner, or Manager is the key who understands strategic management accounting, applicable policies, or any strategy within the company.

The data collected in this study is primary data. Primary data collection was carried out by survey method using research instruments. The main instrument used in this research is a questionnaire which is a structured list of questions used to measure judgments about the variables studied and facts related to the respondents. Questions are presented in a list of questions and a scale to express responses. To measure the respondent's rating, a Likert scale is used with an assessment interval starting from the number 1 (Strongly Disagree), 2 (Disagree), 3 (Slightly Disagree), 4 (Slightly Agree), 5 (Agree) and 6 (Strongly Agree) . The questionnaire as a data collection instrument, before being used to collect field data, must first be tested for validity and reliability.

At the data analysis stage, measurements were made on each research variable in the company according to the operational variables. The variables used in this study are as follows. The first variable is (1) Strategic management accounting (SMA), with two dimensions, namely strategic costing and competitor accounting. Strategic costing has 5 indicators, namely activity base

costing, value chain costing, target costing, lifecycle costing and quality costing, Aksoylu and Aykan (2013). Meanwhile, the dimension of competitor accounting is proxied by competitive position monitoring, competitor cost assessment and competitor performance appraisal. According to Cadez & Guilding (2008). Respondents were asked to respond to questions about strategies related to management accounting. The second variable is (2) Tax knowledge (TK), measured using three dimensions, namely general knowledge of taxation, tax procedural knowledge and knowledge of Tax Law known by staff and management, Bornman & Ramatumbu, 2016. The third is (3) Competitive advantage (CA), measured using four dimensions, namely by cost leadership and differentiation (Porter, 1985), price and quality Hyas and Schmenner (1978). Fourth (4) organizational performance (OP), is measured using four indicators, namely the customer perspective, the internal business perspective, the learning and innovation perspective of the company's capabilities, and the financial perspective. The dependent variable is tax compliance which consists of 2 dimensions, namely formal compliance and material compliance. Formal compliance consists of 4 indicators in accordance with PMK 74 of 2012, while material compliance is reflected in 2 indicators, namely the tax paid to the state increases annually proportionate and The increase in my income makes me pay more taxes. Data analysis used inferential partial least square (PLS) statistics. PLS is a powerful method for analysis on a larger scale of measurement (e.g. the measurement requires an interval or ratio scale), sample size and residual distribution (Wold, 2013). The structural model describes the relationship between the independent latent variable (exogenous) and the latent (endogenous) dependent variable. PLS has a weight relationship, namely the weight that connects the inner model and the outer model to form estimates of exogenous and endogenous latent variables. PLS aims for predictive orientation; the strength of the analysis is based on the part of the model that has the largest number of predictors; the minimum recommended range is from 30 to 100 cases (Solimun, 2017).

RESULT AND DISCUSSION

Most of the respondents in this study were women as many as 108 people (56%) while men were 85 (44%) and the age of the majority of respondents in this study was less than 25 years as many as 87 people (45%) and 31-40 years as many as 34 people (18%) while those who are at least more than 50 years old are 12 people or 6%. For the most working period between 1-5 years by 56% or as many as 109 people. While the last education is dominated by bachelor degree education by 44% or as many as 85 people.

Tabel 1. Respondent Profile

	Respondent	%		Respondent	%
Gender			**Education**		
Male	85	44%	High school & other	42	22%
Female	108	56%	Bachelor	85	44%
			Master Degree	64	33%
			Doctoral Degree	2	1%
Age			**Work Experience**		
< 25 years	87	45%	1-5 years	109	56%
25 - 30 years	31	16%	6-10 years	38	20%
31-40 years	34	18%	11-15 years	18	9%
40-50 years	29	15%	16-20 years	13	7%
> 50 years	12	6%	> 20 years	15	8%

The measurement model testing phase includes testing of convergent validity, discriminant validity. Meanwhile, to test construct reliability, Cronbach's alpha and composite reliability were used. The results of the PLS analysis can be used to test research hypotheses if all indicators in the PLS model have met the requirements of convergent validity, discriminant validity and reliability testing. Convergent validity test is done by looking at the loading factor value of each indicator to the construct. In most references, a factor weight of 0.5 or more is considered to have strong enough validation to explain latent constructs (Chin, 1998; Ghozali, 2014; Hair et al., 2010). In this study, the minimum accepted loading factor is 0.5, and provided that the AVE value of each construct is > 0.5 (Ghozali, 2014). After going through SmartPLS 3.3 processing, all

the indicator or research item has a loading factor value above 0.6 and an AVE value above 0.5. The fit or valid model of this study can be seen in Figure 2. Thus, the convergent validity of this research model has met the requirements. The value of loadings, cronbach's alpha, composite reliability and AVE for each construct can be seen in Figure 2 and Table 2.

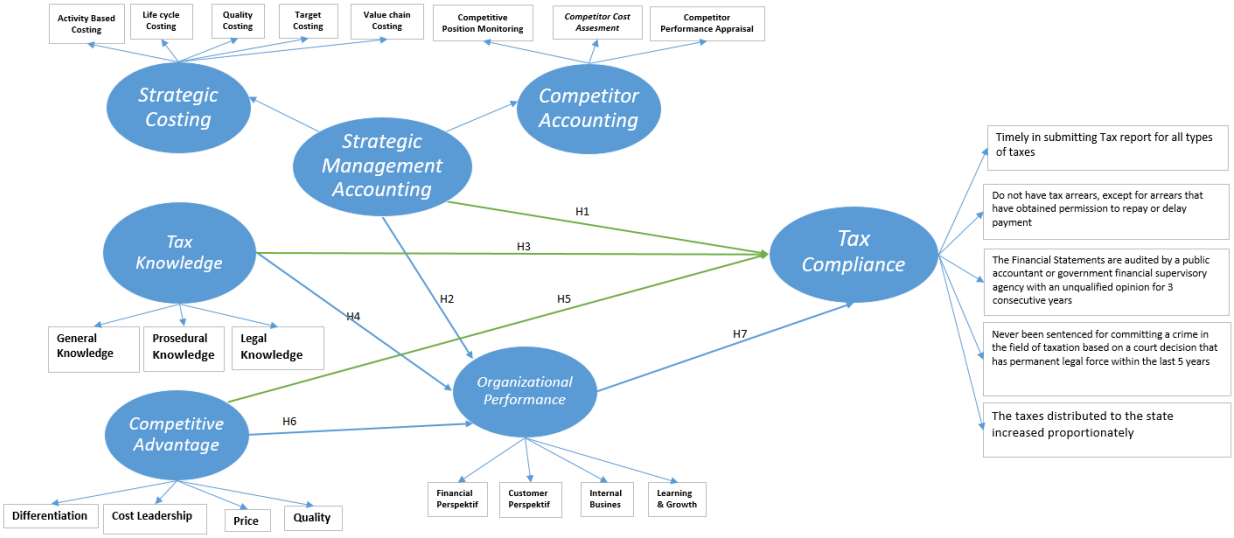

Figure 2. Structural Modeling

Tabel 2. Items Loadings, Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE)

Variabel	Dimention	Item	Loading	Cronbach's Alpha	Composite Reliability	Average Varians Extracted (AVE)
Strategic Management Accounting	Strategic Costing	SC9	0,576	0,862	0,893	0,513
	Competitor Accounting	CFA1	0,693			
		CFA2	0,785			
		CFA3	0,750			
		CFA4	0,798			
		CFA5	0,760			
		CFA6	0,701			
		CFA7	0,638			
Tax Knowledge	General Knowledge	TK1	0,625	0,888	0,911	0,564
		TK2	0,785			

	Prosedural Knowledge	TK3	0,727			
		TK4	0,791			
		TK5	0,688			
	Tax Law Knowledge	TK6	0,804			
		TK7	0,765			
		TK8	0,806			
Competitif Advantage	Differentiation	CA1	0,708	0,879	0,904	0,515
		CA2	0,797			
		CA3	0,782			
		CA4	0,723			
	Cost Leadership	CA7	0,620			
		CA8	0,572			
	Price	CA9	0,628			
	Quality	CA11	0,790			
		CA12	0,796			
Organizational Performance	Learning & Growth	OP2	0,662	0,842	0,881	0,515
		OP3	0,755			
	Internal Business Process Perspective	OP4	0,736			
	Customer Perspective	OP5	0,644			
		OP6	0,760			
	Financial Perspective	OP7	0,723			
		OP8	0,732			
Tax Compliance	Formil Compliance	TC3	0,764	0,763	0,849	0,584
		TC4	0,735			
	Material Compliance	TC5	0,767			
		TC6	0,790			

Table 3. *Discriminant Validity*

Variable	SMA-Strategic Management Accounting	TK-Tax Knowledge	CA-Competitif Advantage	OP-Organizational Performance	TC-Tax Compliance
SMA-Strategic Management Accounting	0,716				
TK-Tax Knowledge	0,515	0,751			
CA-Competitif Advantage	0,595	0,487	0,718		
OP-Organizational Performance	0,380	0,436	0,674	0,717	
TC-Tax Compliance	0,195	0,576	0,264	0,339	0,764

Table 4. *Collinearity Statistic (VIF)*

Variable	SMA-Strategic Management Accounting	TK-Tax Knowledge	CA-Competitif Advantage	OP-Organizational Performance	TC-Tax Compliance
SMA-Strategic Management Accounting				**1,724**	**1,739**
TK-Tax Knowledge				**1,461**	**1,514**
CA-Competitif Advantage				**1,662**	**2,456**
OP-Organizational Performance					**1,902**
TC-Tax Compliance					

Discriminant validity is carried out to ensure that each concept of each latent variable is different from other latent variables. The model has good discriminant validity if the AVE squared value of each exogenous construct (the value on the diagonal) exceeds the correlation between the construct and other constructs (the value below the diagonal) (Ghozali, 2014). The results of the discriminant validity test are using the AVE squared value, namely by looking at the Fornell-Larcker Criterion Value obtained as shown in Table 2. The discriminant validity test results in table 3 above show that all constructs have an AVE square root value above the correlation value with other latent constructs (via the Fornell-Larcker criteria). Likewise, the cross-loading value of all items from one indicator is greater than the other indicator items as mentioned in Table 3, so it can be concluded that the model has met discriminant validity (Fornell & Larcker, 1981). Furthermore, collinearity evaluation was carried out to find out whether there was collinearity in the model. To find collinearity, it is necessary to calculate the VIF of each construct. If the VIF score is higher than 5, then the model has collinearity (Hair et al., 2014). As shown in Table 4, all VIF scores are less than 5, meaning that this model does not have a collinearity problem. Construct reliability can be assessed from the value of Cronbach's alpha and composite reliability of each construct. The recommended value of composite reliability and Cronbach's alpha is more than 0.7 (Ghozali, 2014). The reliability test results in table 2 above show that all constructs have composite reliability and Cronbach's alpha values greater than 0.5 (> 0.5). In conclusion, all constructs have met the required reliability. Hypothesis testing in PLS is also known as inner model testing. This test includes a test of the significance of direct and indirect effects as well as measuring the magnitude of the effect of exogenous variables on endogenous variables. To determine the effect of strategic management accounting, tax knowledge and competitive advantage on tax compliance through organizational performance as a mediating variable, a direct and indirect effect test is needed. The effect test was carried out using the t-statistical test in the partial least squared (PLS) analysis model using the SmartPLS 3.3 software. With the boothstrapping technique, the R Square value and significance test value are obtained as Table 5 and Table 6 below:

Table 5. *R Square*

Variable	R Square	Adjusted R Square
OP-Organizational Performance	0,474	0,466
TC-Tax Compliance	0,362	0,348

Tabel 6. *Hypotheses Testing*

Hypotheses	Relationship	Beta	Mean	Standar Deviasi	T-Statistik	P Values	Decision
H1	SMA -> TC-Tax Compliance	-0,146	-0,141	0,084	1,734	**0,083**	Accepted
H2	SMA -> OP-Organizational Performance	-0,090	-0,088	0,075	1,195	**0,232**	Not accepted
H3	TK-Tax Knowledge -> TC-Tax Compliance	0,605	0,605	0,070	8,652	**0,000**	Accepted
H5	CA-Competitif Advantage -> TC-Tax Compliance	-0,059	-0,063	0,083	0,715	**0,474**	Not accepted
H4	TK-Tax Knowledge -> OP-Organizational Performance	0,167	0,167	0,070	2,378	**0,017**	Accepted
H6	CA-Competitif Advantage -> OP-Organizational Performance	0,646	0,647	0,065	9,910	**0,000**	Accepted
H7	OP-Organizational Performance -> TC-Tax Compliance	0,171	0,177	0,095	1,799	**0,072**	Accepted
H8	SMA -> OP-Organizational Performance -> TC-Tax Compliance	-0,015	-0,015	0,016	0,933	**0,351**	Not accepted
H9	TK-Tax Knowledge -> OP-Organizational Performance -> TC-Tax Compliance	0,028	0,028	0,019	1,521	**0,128**	Not accepted
H10	CA-Competitif Advantage -> OP-Organizational Performance -> TC-Tax Compliance	0,110	0,116	0,066	1,679	**0,093**	Accepted

Based on the research data obtained in table 6 above, it can be seen as follows:

a) Effect of Strategic Management Accounting (SMA) on tax compliance (TC)

Based on table 6, the SMA variable on TC shows a negative regression coefficient of -0.146 and a t-statistic of 1.734 and the probability shows a value smaller than 0.10, namely 0.083. This shows that the significance level is smaller than = 10%, so the first hypothesis is supported or in other words rejected H10. This study succeeded in proving that strategic management accounting has a significant effect on tax compliance although in a negative or opposite direction.

b) The influence of Strategic Management Accounting (SMA) on organizational performance (OP)

Based on table 6, the SMA variable towards OP shows a negative regression coefficient of -0.090 and a t-statistic of 1.195. The probability shows a value greater than 0.10 which is 0.232. This means that the significance level is greater than = 10%, so the 2nd hypothesis is not successfully supported or cannot be rejected $H2_0$. This study failed to prove that Strategic Management Accounting (SMA) has a significant effect on organizational performance.

c) The effect of tax knowledge (TK) on tax compliance (TC)

Based on table 6, the TK variable towards TC shows a positive regression coefficient of 0.605 and a t-statistic of 8.652 and the probability shows a value smaller than 0.10, namely 0.000, even smaller than 0.05. This shows that the significance level is smaller than = 10%,

even from 5%, so that the fourth hypothesis is supported or in other words rejects $H3_0$. This study succeeded in proving that tax knowledge has a significant effect on tax compliance even in a positive direction.

d) The effect of tax knowledge (TK) on organizational performance (OP)

Similar to the third hypothesis, based on table 6, the variable Knowledge of tax on Organizational Performance shows a positive regression coefficient of 0.167 and a t-statistic of 2.378 and the probability shows a value less than 0.10 that is 0.017 even smaller than 0.05. This shows that the significance level is smaller than = 10%, even from 5%, so this third hypothesis is supported or in other words rejects H40. This study succeeded in proving that tax knowledge has a significant effect on organizational performance even in a positive direction.

e) Effect of competitive advantage (CA) on tax compliance (TC)

Based on table 6, the variable of competitive advantage (CA) on tax compliance (TC) shows a negative regression coefficient of -0.059 and a t-statistic of 0.715 and the probability shows a value less than 0.10 that is 0.083. This shows that the significance level is greater than = 10%, so the fifth hypothesis is not supported or in other words cannot reject $H5_0$. This study has not succeeded in proving that competitive advantage has a significant effect on tax compliance.

f) The effect of competitive advantage (CA) on organizational performance (OP)

Based on table 6, the variable of competitive advantage on Organizational Performance shows a positive regression coefficient of 0.646 and a t-statistic of 9.910 and the probability shows a value smaller than 0.10 that is 0.000 even smaller than 0.05. This shows that the significance level is smaller than = 10%, even from 5%, so that the sixth hypothesis is supported or in other words rejects $H6_0$. This study succeeded in proving that competitive advantage has a significant effect on organizational performance even in a positive direction.

g) The effect of organizational performance (OP) on tax compliance (TC)

Based on table 6, the organizational performance variable (OP) on tax compliance (TC) shows a positive regression coefficient of 0.171 and a t-statistic of 1.799 > 1.65 and the probability shows a value smaller than 0.10, which is 0.072. This shows that the significance level is greater than = 10%, so the seventh hypothesis is supported or in other words rejects $H7_0$. This study succeeded in proving that organizational performance has a significant effect on tax compliance with a positive relationship.

h) The effect of strategic management accounting (SMA) on tax compliance (TC) through organizational performance (OP)

The results show that strategic management accounting has a direct relationship with tax compliance and strategic management accounting has an indirect relationship with tax compliance because the partial test of the SMA variable on the TC variable has a significance of 0.083 and the partial test of the OP variable on the TC variable has a significance of 0.072, while the specific indirect effect test of the SMA variable on TC through OP has a significance of 0.351, so it can be concluded that the OP variable does not have role as a mediator between the SMA variable and the TC variable. This result means that the 8th hypothesis is not supported or $H8_0$ cannot be rejected.

i) The effect of tax knowledge (TK) on tax compliance (TC) through organizational performance (OP)

The results showed that tax knowledge had a direct and insignificant relationship with tax compliance, which was negative and insignificant. Besides that, competitive advantage had an indirect relationship with positive and significant tax compliance. Because the partial test of the competitive advantage variable on the tax compliance variable has a significance of 0.474 and the partial test of the OP variable on the TC variable has a significance of 0.072, while the specific indirect effect test of the competitive advantage variable on tax compliance (TC) through organizational performance (OP) has a significance of 0.093 so it can be concluded that the OP variable has a role as a full mediator between the tax knowledge variable (TK) and the tax compliance variable (TC). This result means that the 9th hypothesis is not supported or $H9_0$ cannot be rejected.

j) The effect of competitive advantage (CA) on tax compliance (TC) through organizational performance (OP)

The results show that competitive advantage has a direct relationship with positive and significant tax compliance and tax knowledge has an indirect relationship with tax compliance, because the partial test of the tax knowledge variable on the tax compliance variable has a significance of 0.000 and the partial test of the OP variable on the TC variable has the significance of 0.072, while the specific indirect effect test of the tax knowledge variable on tax compliance (TC) through organizational performance (OP) has a significance of 0.093 so it can be concluded that the OP variable has a role as a full mediator between the tax knowledge variable (TK) and the tax compliance variable (TC). This result means that the 10th hypothesis is successfully supported or $H10_0$ is rejected.

CONCLUSION

Based on the explanation and the results of the study, the following conclusions are given. The results of this study prove that strategic management accounting has a significant negative effect on tax compliance, strategic management accounting does not have a significant positive effect on organizational performance, tax knowledge has a significant positive effect on tax compliance, tax knowledge has a significant positive effect on organizational performance, competitive advantage has no significant effect. on tax compliance, competitive advantage has a significant positive effect on organizational performance and organizational performance has a significant positive effect on tax compliance, meanwhile organizational performance does not act as a mediator between strategic management accounting and tax compliance, and does not also act as a mediating variable between tax knowledge and compliance. tax, but it is found that organizational performance plays a full role as a mediator between competitive advantage and tax compliance.

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