



Programme

THE 14th MIICEMA CONFERENCE

MALAYSIA-INDONESIA INTERNATIONAL CONFERENCE ON ECONOMICS, MANAGEMENT AND ACCOUNTING 2013

ASEAN Economic Community 2015: Issues and Challenges

IPB International Convention Center (IICC)
Botani Square, Bogor, West Java - Indonesia

Wednesday - Thursday
October 9 - 10, 2013



Organized by :

Faculty of Economics and Management
Bogor Agricultural University



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THE 14th MIICEMA CONFERENCE PROGRAM

DAY 1 st	Wednesday, October 9	
08.00-09.00	REGISTRATION AND MORNING TEA	Lobby IICC
09.00-10.00	WELCOME AND INTRODUCTION	Ballroom 2 IICC
09.00-09.10	Welcome by the Dean, <i>Dr. Yusman Syaukat</i>	
09.10-09.20	Welcome by the Coordinator of the MIICEMA: <i>Prof. Dr. Nor Ghani Md Nor</i>	
09.20-09.30	Welcome by the Coordinator of Cooperation of the State Universities in the Western Region of Indonesia, <i>Dr. Ridwan Nurazi</i>	
09.30-10.00	OPENING REMARK AND SOFT LAUNCHING ASEAN JOURNAL ECONOMICS, MANAGEMENT & ACCOUNTING by the Rector, <i>Prof. Dr. H. Herry Suhardiyanto</i>	
10.00-12.00	KEYNOTE SPEECH	
10.00-10.45	Keynote Address by the Vice Minister of Trade, Republic of Indonesia, <i>Dr. Bayu Krisnamurthi</i>	
10.45-11.30	Invited Address by the Indonesian Ambassador to Thailand, <i>H.E. Mr. Lutfi Rauf</i>	
11.30-12.00	National University of Malaysia, <i>Prof. Dr. Jamal Othman</i>	
12.30-13.00	LUNCH BREAK	Lobby IICC
13.00-14.30	PARALLEL SESSIONS	BARANANGSIANG CAMPUS
	Economic and Trade Moderator: <i>Prof. Dr. Rina Oktaviani</i>	Mawar
	Accounting And Finance Moderator: <i>Dr. Abdul Kohar</i>	Melati
	Human Resources Management Moderator: <i>Dr Ir Lukman M.Baga, MEd</i>	Cempaka
	Knowledge and Management Innovation. Moderator: <i>Dr Ir Suharno, MADev</i>	Kenanga
14.30-14.45	Shift	
14.45-16.00	PARALLEL SESSIONS	BARANANGSIANG CAMPUS
	Economic and Trade Moderator: <i>Dr. Jaenal Arifin</i>	Mawar
	Accounting And Finance Moderator: <i>Dr. Amzul Rifin</i>	Melati
	Human Resources Management Moderator: <i>Dr Ir Lukman M.Baga, MEd</i>	Cempaka
	Knowledge and Management Innovation. Moderator: <i>Dr Ir Suharno, MADev</i>	Kenanga

16.00-16.30	Coffee Break, Prayer	
16.30-18.00	PARALLEL SESSIONS	BARANANGSIANG CAMPUS
	Consumer Behavior Moderator: <i>Dr. Mukhamad Najib</i>	Kenanga
	Sharia Economic And Finance Moderator: <i>Dr Ir Lukman M.Baga, MEc</i>	Cempaka
	Agribusiness and Entrepreneurship Moderator: <i>Dr. Andriyono Kilat Adhi</i>	Melati
	Graduated Students Moderator: <i>Eva Yolynda Aviny, SP, MM</i>	Mawar
18.00-19.00	Free	
19.00-22.00	WELCOME DINNER	BALLROOM 2 IICC

DAY 2st Thursday, October 10

08.00-10.00	PARALLEL SESSIONS	BARANANGSIANG CAMPUS
	Economic and Trade Moderator: <i>Dr. Aceng Hidayat</i>	Cempaka
	Sharia Economic And Finance Moderator: <i>Dr. Dedi Budiman Hakim</i>	Kenanga
	Agribusiness and Entrepreneurship Moderator: <i>Eva Yolynda Aviny, SP, MM</i>	Melati
	Graduated Students Moderator: <i>Dr. Mukhamad Najib</i>	Mawar
10.00-10.30	Break	
10.30-12.00	Keynote Speech by the Chairman of Indonesia National Economic Committee, <i>Dr. Chairul Tanjung</i> Moderator: <i>Prof. Dr. Hermanto Siregar</i>	
12.00-13.30	Closing Ceremony and Lunch Break	
14.00-16.00	Fieldtrip to Bogor Palace	
16.00-18.00	Fieldtrip to SKI	

DEAN FORUM AND MIICEMA PROGRAM

DAY 1 st	Wednesday, October 9	
08.00-09.00	REGISTRATION AND MORNING TEA	Lobby IICC
09.00-10.00	WELCOME AND INTRODUCTION	Ballroom 2 IICC
09.00-09.10	Welcome by the Dean, <i>Dr. Yusman Syaukat</i>	
09.10-09.20	Welcome by the Coordinator of the MIICEMA: <i>Prof. Dr. Nor Ghani Md Nor</i>	
09.20-09.30	Welcome by the Coordinator of Cooperation of the State Universities in the Western Region of Indonesia, <i>Dr. Ridwan Nurazi</i>	
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10.00-12.00	KEYNOTE SPEECH	
10.00-10.45	Keynote Address by the Vice Minister of Trade, Republic of Indonesia, <i>Dr. Bayu Krisnamurthi</i>	
10.45-11.30	Invited Address by the Indonesian Ambassador to Thailand, <i>H.E. Mr. Lutfi Rauf</i>	
11.30-12.00	National University of Malaysia, <i>Prof. Dr. Jamal Othman</i>	
12.30-13.00	LUNCH BREAK	Lobby IICC
13.00-14.30	KKNI, Dr. Fery Moderator: <i>Dr. Dwi Rachmina</i>	BALLROOM 2 IICC
14.30-16.00	GROUP DISCUSSION	IICC
	Dean Forum Moderator: Dekan FEM	Room A IICC
	Management and Business Moderator: <i>Dr. Eko Rudi Cahya</i>	Ballroom 2 IICC
	Accounting Moderator: <i>Dr. Dwi Rachmina</i>	Ballroom 2 IICC
	Economic Moderator: <i>Dr. Dedi Budiman Hakim</i>	Ballroom 2 IICC
16.00-16.30	Coffee Break, Prayer	
16.30-18.00	PLENARY SESSIONS	Ballroom 2 IICC
18.00-19.00	Free	
19.00-22.00	WELCOME DINNER	BALLROOM IICC

DAY 2st Thursday, October 10

08.00-09.15	MIICEMA SESSIONS, organization and publication Moderator: <i>Dr. Yusman Syaukat</i>	BALLROOM IICC
09.15-10.15	MIICEMA SESSIONS, networking and agenda Moderator: <i>Prof. Dr. Nor Ghani Md Nor</i>	BALLROOM IICC
10.15-10.30	Break	
10.30-12.00	Keynote Address by the Chairman of Indonesia National Economic Committee, <i>Dr. Chairul Tanjung</i> Moderator: <i>Prof. Dr. Hermanto Siregar</i>	
12.00-13.30	Closing Ceremony and Lunch Break	
14.00-16.00	Fieldtrip to Bogor Palace	
16.00-18.00	Fieldtrip to SKI	

**PARALLEL
SESSION
SCHEDULE**

1

SUB THEME
ECONOMIC AND TRADE

WEDNESDAY, OCTOBER 9th 2013

ROOM : MAWAR

TIME : 13.00-14.30 PM

MODERATOR

Prof. Dr. Rina Oktaviani

1. THE MACROECONOMIC CAUSE OF STOCK MARKET VOLATILITY:
EMPIRICAL STUDY BASED ON MALAYSIAN AND INDONESIAN DATA
Abu Hassan Shaari Md Nor, Tamat Sarmidi, Lida Nikmanesh
2. RESOURCE CURSE, ECONOMIC FREEDOM AND ECONOMIC
DEVELOPMENT
Tamat Sarmidi, Yaghoob Jafaria, Abu Hassan Shaari Md Noor
3. OIL PRICE SHOCK AND THE ROLE OF MONETARY AND FISCAL POLICY
ON INDONESIAN STOCK MARKET: A SIGN RESTRICTION VAR ANALYSIS
Rossanto Dwi Handoyo, Mansor Jusoh, Mohd. Azlan Shah Zaidi
4. INCOME DIFFERENCES AND INTRA INDUSTRY TRADE AMONG ASEAN
COUNTRIES
Amzul Rifin
5. ANOMALY OF CAPITAL MARKET: PUBLIC HOLIDAYS AND RELIGIOUS
HOLIDAYS
Danang Adi Putra, Eddy Suranta, Rini Indriani
6. THE INVESTIGATION OF FUNDAMENTAL EFFECTS, INTEREST RATE,
EXCHANGE RATE AND INFLATION ON STOCK RETURN OF BANKING
SECTOR IN INDONESIA STOCK EXCHANGE
Ridwan Nurazi

2

SUB THEME
ACCOUNTING AND FINANCE

WEDNESDAY, OCTOBER 9th 2013

ROOM : MELATI

TIME : 13.00-14.30 PM

MODERATOR
Dr. Abdul Kohar

7. THE ANALYSIS OF BEARISH AND BULLISH BY USING CANDLESTICK ANALYSIS
Berto Usman
8. LEVERAGE AND CORPORATE DEMAND FOR INSURANCE IN MALAYSIA
Mohamad Abdul Hamid
9. EFFECT OF PROFITABILITY AND INVESTMENT OPPORTUNITY SET OF CASH DIVIDEND POLICY WITH THE LIQUIDITY AND LEVERAGE
Ayu Martazela, Fenny Marietza, Pratana Puspa Midiastuty
10. INFLUENCE OF FOREIGN BOARD MEMBERSHIP, BOARD INDEPENDENCE AND FOREIGN OWNERSHIP TO FIRM VALUE (EMPIRICAL STUDY ON MANUFACTURING COMPANY LISTED AT BEI YEAR OF 2009-2011)
Sigit Arifianto, Nikmah, Fitrawati Ilyas
11. THE EFFECT OF UNDERSTANDING OF TAX ACCOUNTING, SERVICE QUALITY OF TAX OFFICERS, AWARENESS OF TAXPAYERS AND TRANSPARENCY IN TAXATION TOWARD OBEDIENCE OF CORPORATE TAXPAYERS IN BENGKULU CITY
Sriwidharmanely, Darman Usman, Emilda Sulastri
12. DOES INCOME GAP MATTERS FOR THE HOUSEHOLD DEBT ACCUMULATION?
Mohd Afzanizam Abdul Rashid, Tamat Sarmidi, Nor Ghani Md Nor, Abu Hassan Shaari Md Noor

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SUB THEME
HUMAN RESOURCES MANAGEMENT

WEDNESDAY, OCTOBER 9th 2013

ROOM : CEMPAKA

TIME : 13.00-14.30 PM

MODERATOR

Dr. Ir. Lukman M.Baga, MEd

13. THE INFLUENCES OF LEADERSHIP ROLE, MOTIVATION AND EMPLOYEES COMMITMENT TOWARD EMPLOYEE'S PERFORMANCE AT THE DEPARTMENT OF MINES AND THE ENERGY OF NORTH BENGKULU DISTRICT
Praningrum, Melva Hero, and Syaiful Anwar
14. THE RELATIONSHIP BETWEEN TRANSFORMATIONAL LEADERSHIP CHARACTERISTIC, ORGANIZATIONAL COMMITMENT, AND JOB SATISFACTION OF THE EMPLOYEES OF FOUR STATE-OWNED BANKS IN PONTIANAK, WEST KALIMANTAN
Ilzar Daud
15. COMPREHENSIVE PERFORMANCE MEASUREMENT SYSTEMS AS A PROCESS OF ROLE CLARITY AND PSYCHOLOGICAL EMPOWERMENT: HOW THEY CAN REDUCE JOB TENSION AND IMPROVE MANAGERIAL PERFORMANCE
Fransiskus E. Daromes
16. MODEL OF SMEs PERFORMANCE IMPROVEMENT THROUGH THE DEVELOPMENT OF HUMAN CAPITAL AND SOCIAL CAPITAL
Anggraini Sukmawati, Lindawati Kartika, M. Sjamsun, Fauzan
17. EFFECT OF HUMAN RESOURCES, CEILING BUDGET, AND THE QUALITY OF REGULATION CHANGES IN LOCAL GOVERNMENT PROVINCIAL BUDGET BENGKULU
Lismawati, Dita Try Maliza
18. THE ORGANIZATIONAL COMMITMENT ON RELATION BETWEEN BUDGET PARTICIPATION AND MANAGERIAL PERFORMANCE
Isma Coryanata

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SUB THEME
KNOWLEDGE AND MANAGEMENT INNOVATION

WEDNESDAY, OCTOBER 9th 2013

ROOM : KENANGA

TIME : 13.00-14.30 PM

MODERATOR

Dr. Ir. Suharno, MADev

19. ANALYSIS OF CORPORATE GOVERNANCE MECHANISM AND EARNINGS MANAGEMENT: SHORT TERM AND LONG TERM ACCRUAL MODELS
Wiyadi and Sutanta
20. CORPORATE GOVERNANCE MECHANISM AND EARNING MANAGEMENT WITH INTEGRATED MODEL
Rina Trisnawati, Suleksi Ekawati
21. THE IMPACT OF HOMESTAY TOURISM DEVELOPMENT PROGRAM TO THE LOCAL COMMUNITY: A CASE STUDY OF HOMESTAY IN JOHOR
Othman R; Salleh, N.H.M; Mohd Idris, S.H; Naufal, M
22. THE IMPACT OF INDIVIDUAL INVOLVEMENT IN SOCIAL NETWORKING SITES
Willy Abdillah, Ferry Tema Atmaja, Effed Dartta Hadi, Susri Adeni
23. THE IMPACT OF SERVICE ORIENTATION ON ORGANIZATIONAL PERFORMANCES IN THE PUBLIC SECTOR
Lizar Alfansi, Ferry Tema Atmaja, Fachri Eka Saputra, Effed Dartta Hadi

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SUB THEME
ECONOMIC AND TRADE

WEDNESDAY, OCTOBER 9th 2013

ROOM : MAWAR

TIME : 14.45-16.00 PM

MODERATOR
Dr. Jaenal Arifin

24. AGRO INDUSTRY DOWNSTREAMING THROUGH TAX EXPORT AND PRODUCTIVITY INCREMENT POLICIES ON PRIMARY EXPORT COMMODITIES
Lestari Agusalim, Rina Oktaviani, Lukytawati Anggraeni
25. THE ECONOMIC GROWTH CONVERGENCE ANALYSIS OF ASEAN+3 COUNTRIES AND THE FACTORS THAT INFLUENCE THE ECONOMIC GROWTH
Manda Khairatul Aulia, Wiwiek Rindayati
26. THE INFLUENCES OF EXPENDITURE DEVELOPMENT AND LABOR FORCE TO THE ECONOMICS GROWTH IN BENGKULU PROVINCE
Handoko Hadiyanto
27. ANALYSIS OF THE SRAGEN MUNICIPALITY GOVERNMENT ORGANIZATIONAL CAPACITY
Agung Riyardi, Widodojono, Muzakar Isa
28. FOREIGN SHOCKS, MONETARY POLICY, AND MACROECONOMIC FLUCTUATIONS IN A SMALL OPEN ECONOMY: A SVAR STUDY OF MALAYSIA
Zulkefly Abdul Karim
29. VOLATILITY OF FOOD PRICE AND ITS INFLUENCING FACTORS IN INDONESIA
Arini Hardjanto, Yusman Syaukat, Bonar M. Sinaga

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SUB THEME
ACCOUNTING AND FINANCE

WEDNESDAY, OCTOBER 9th 2013

ROOM : MELATI

TIME : 14.45-16.00 PM

MODERATOR

Dr. Amzul Rifin

30. ACCOUNTABILITY CAMPAIGN FUNDS: EFFECT OF THE LEVEL OF PUBLIC UNDERSTANDING AND POLITICAL PARTY MEMBERS ON ACCOUNTABILITY (STUDY OF PERCEPTION KPU AND PANWASLU IN BENGKULU CITY)
Fachruzzaman, Morry Putrado
31. FINANCIAL PERFORMANCE OF LOCAL GOVERNMENT, LKPD OBTAINING WTP OPINION, AND CAUSE CONTROVERSY DECISION IN THE PROVINCE BENGKULU
Kamaludin, Fachruzzaman
32. THE EFFECT OF REPUTATION, ETHICS AND SELF ESTEEM ON BUDGETARY SLACK WITH LOCUS OF CONTROL AS A MODERATING VARIABLE
Lisa Martiah Nila Puspita, Etika Yessianti
33. THE EFFECT OF FIRM SIZE, DEBT TO EQUITY RATIO TO PROFITABILITY WITH EARNINGS GROWTH AS MODERATING VARIABLE ON THE FIRM OF REAL ESTATE LISTED IN INDONESIA STOCK EXCHANGE
Danang Adi Putra, Madani Hatta, Pratana Puspa Midiastuty
34. ANALYSIS RELATED EARNINGS OF GENUINESS AREA, TRANSFER OF CENTRAL GOVERNMENT, BY INDEPENDENCE AREA THE LOCAL GOVERNMENT AREAS IN PROVINCE BENGKULU
Fachruzzaman, Ahmad Fajri Afrendi

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SUB THEME
HUMAN RESOURCES MANAGEMENT

WEDNESDAY, OCTOBER 9th 2013

ROOM : CEMPAKA

TIME : 14.45-16.00 PM

MODERATOR

Dr. Ir. Lukman M. Baga, MEd

35. ADMINISTRATOR'S ROLE IN TRAINING PROGRAMS AS AN ANTECEDENT OF TRAINING TRANSFER
Azman Ismail, Ng KuehHua
36. PEKERJA TERANCAM DALAM PERKIRAAN UNDANG-UNDANG MENGIKUT STANDARD MINIMUM PEMBURUHAN MALAYSIA
Zulkifly Osman
37. CONSULTATION-BASED BUSINESS LEARNING: THE CRITICAL SUCCESS FACTORS
Ahmad Raflis Che Omar, Suraiya Ishak, Zaimah Darawi, Jumaat Abd. Moen
38. THE IMPACT OF EMPLOYMENT LINKAGES ON THE MALAYSIAN ECONOMY
Noorasiah Sulaiman & Ahmad Fikri Mohd Fauzi
39. CAREER DEVELOPMENT ON REGIONAL PUBLIC AND PRIVATE OFFICIALS (COMPARATIVE STUDY ON GENERAL HOSPITAL DR. M. YUNUS BENGKULU AND PT. BANK BENGKULU)
Slamet Widodo, Fahrudin JS Pareke, Berto Usman
40. DISPARITY, CONVERGENCE, AND DETERMINANT OF REGIONAL LABOUR PRODUCTIVITY IN INDONESIA
Aisyah Fitri Yuniasih, Muhammad Firdaus, Idqan Fahmi

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SUB THEME
KNOWLEDGE AND MANAGEMENT INNOVATION

WEDNESDAY, OCTOBER 9th 2013

ROOM : KENANGA

TIME : 14.45-16.00 PM

MODERATOR

Dr. Ir. Suharno, MADev

41. THE EFFECT OF EARNINGS MANAGEMENT ON CORPORATE SOCIAL RESPONSIBILITY AND GOING CONCERN OPI
Suwandi Ng, Sam Ronald
42. CORPORATE SOCIAL RESPONSIBILITY: A STUDY OF INDONESIAN CONSUMER
Maryono, Jun-Yen Lee
43. ANALYSIS OF SPATIAL CONCENTRATION AND AGGLOMERATION FACTOR OF MANUFACTURING INDUSTRY IN WESTERN REGION OF INDONESIA
Meilani Putri, Wiwiek Rindayati
44. EXAMINATION OF USE BEHAVIOUR OF ACADEMIC INFORMATION SYSTEM IN UNIVERSITY OF BENGKULU USING UAUT (UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY) APPROACH
Effed Darta and Muhamad Abduh
45. SUPERVISORY BOARD AND AUDIT QUALITY POST REVISED CODE OF CORPORATE GOVERNANCE: THE CASE OF INDONESIA'S LISTED COMPANIES
Zaitul

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SUB THEME CONSUMER BEHAVIOR

WEDNESDAY, OCTOBER 9th 2013

ROOM : KENANGA

TIME : 16.30-18.00 PM

MODERATOR

Dr. Mukhamad Najib

46. THE INFLUENCE OF AFFECTIVE COMMITMENT, NORMATIVE COMMITMENT AND CONTINUANCE COMMITMENT ON CUSTOMER LOYALTY OF PT. BANK KALBAR IN WEST KALIMANTAN
Nur Afifah
47. USING BENEVOLENCE VENDOR TO CREATE CONSUMER TRUST AT BUSINESS E -RETAILING
Seprianti Eka Putri
48. DISCRIMINATING FACTORS BETWEEN LIGHT USERS AND HEAVY USERS OF SAVING ACCOUNT CUSTOMERS IN BENGKULU CITY
Roosemarina A. Rambe
49. PERCEIVED VALUE : CONCEPTUAL MODEL FOR UPSCALE HOTEL
Levyda, Dwi Kartini, Faisal Afiff, Popy Rufaidah
50. THE ROLE OF THE QUALITY OF TOURISM PRODUCTS AND THE BRAND IMAGE OF TOURISM ON THE IMAGE OF BANDA ACEH AS A TOURISM CITY
Hafasnudin, Eka Dasmayanti
51. THE EFFECT OF COUNTRY OF DESIGN AND COUNTRY OF PRODUCT MANUFACTURING ON PERCEIVED QUALITY WITH INVOLVEMENT AS MODERATING VARIABLE: AN EXPERIMENTAL STUDY
Rindang Matoati, Suci Paramitasari Syahlani, Fachri Eka Saputra

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SUB THEME
SHARIA ECONOMIC AND FINANCE

WEDNESDAY, OCTOBER 9th 2013

ROOM : CEMPAKA

TIME : 16.30-18.00 PM

MODERATOR

Dr. Ir. Lukman M. Baga, MEd

52. THE CONTRIBUTION OF CLASSICAL MUSLIM SCHOLARS ON THE THEORIES OF ECONOMIC GROWTH
Tubagus Thresna Irijanto, Mohd. Azlan Shah Zaidi, Abdul Ghafar Ismail
53. THE APPLICABILITY OF ISLAMIC COMMERCIAL LAW IN ACTIVATING IDLE AGRICULTURAL LAND IN MALAYSIA
Muhammad Hakimi Bin Mohd Shafiai
54. MODEL PREDIKSI KEPATUHAN MENUNAIKAN ZAKAT MAAL
Imron Rosyadi
55. ISLAMIC DISCRETIONARY FUNDS AND CONVENTIONAL DISCRETIONARY FUNDS
Sulaeman Rahman Nidar, Isnaeni Zulkarnaen
56. KEBERKESANAN DAN KESESUAIAN MEDIUM PROMOSI AGIHAN ZAKAT: KAJIAN KES DI NEGERI SELANGOR
Hairunnizam Wahid, Sanep Ahmad

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SUB THEME
AGRIBUSINESS AND ENTREPRENEURSHIP

WEDNESDAY, OCTOBER 9th 2013

ROOM : MELATI

TIME : 16.30-18.00 PM

MODERATOR

Dr. Andriyono Kilat Adhi

57. THE IMPACTS OF INCREASING SOYBEAN PRICE ON TEMPEH INDUSTRIES PERFORMANCE AT CITEUREUP VILLAGE, BOGOR
Tita Nursiah, Nunung Kusnadi
58. TRANSFORMING ENTREPRENEURS INTO SOCIAL ENTREPRENEURS: THE CASE OF TURKEY
Mohammed Zain Bin Yusof, Iknor Azli Bin Ibrahim, Mohamad Abdul Hamid
59. CIRI-CIRI KEUSAHAWANAN DAN KEJAYAAN USAHAWAN DI KELANTAN DAN SELANGOR
Suhaila Abdul Kadir, Maisarah Ahmad
60. COMPETITIVENESS OF INDONESIAN SWEET POTATOES IN INTERNATIONAL MARKET
Netti Tinaprilla, Riana Ayu Wulandari
61. THE RELATIONSHIP BETWEEN GOAL ATTAINMENT AND INTENTION TO REMAIN IN A FRANCHISE SYSTEM IN MALAYSIA: A DISCOVERY OF ENTREPRENEUR'S GOAL ATTAINMENT THEORY
Mohd Hizam Hanafiah
62. THE STRUCTURAL MODEL OF ENTREPRENEURIAL INTENTION AMONG ECONOMIC STUDENTS
Mumuh Mulyana and Yulia Nurendah

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SUB THEME
GRADUATED STUDENTS

WEDNESDAY, OCTOBER 9th 2013

ROOM : MAWAR

TIME : 16.30-18.00 PM

MODERATOR

Eva Yolynda Aviny, SP, MM

63. ARE WE READY TO STRENGTHENING THE SUPPLY CHAIN SECURITY? A CASE STUDY IN PORT KLANG
Najmi bin Mohd Radzi, Azman Ismail
64. DOES SOCIAL CAPITAL INFLUENCE EMPOWERMENT? EVIDENCE FROM PASSION FRUIT FARMERS
Kustoro Budiarta, Thamrin, Andri Zainal
65. WHY DON'T WE IMPLEMENT THE 'GETTING PRICE RIGHT' FOR HORTICULTURE AND BEEF COMMODITY PRICE? (AN IDEA FOR FOOD PRODUCTS PRICE ACT)
Dina Nurul Fitria, Harianto
66. THE ROLE OF MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS FOR MANUFACTURING COMPANIES
Lukluk Fuadah
67. OPTIMIZATION AND RISK MANAGEMENT MODEL ANALYSIS IN DISTRIBUTION CHANNELS HIGHLANDS VEGETABLES SUPPLY CHAIN IN AGAM REGENCY, WEST SUMATRA
Yuviani Kusumawardhani, Alim Setiawan, Lindawati Kartika, M Syamsun, Anggraini Sukmawati
68. THE INSTITUTIONAL ROLES IN IMPROVING FARMER'S CREATIVITY AND INNOVATION IN THE SYSTEM OF INTEGRATED FARMING IN GAPOKTAN SILIH ASIH, WEST JAVA
Diana Lestari Ningsih, Amzul Rifin

13

SUB THEME
ECONOMIC AND TRADE

THURSDAY, OCTOBER 10th 2013

ROOM : CEMPAKA

TIME : 08.00-10.00 AM

MODERATOR
Dr. Aceng Hidayat

69. A STUDY OF SUMATRA CORRIDOR DEVELOPMENT TO IMPLEMENT
"MASTERPLAN FOR ACCELERATION AND EXPANSION OF INDONESIA
ECONOMIC DEVELOPMENT" AND AFTA 2015
Ma'mun Sarma, Sugeng Budiharsono, Ahmad Yani
70. THE IMPACT OF ASEAN ECONOMIC COMMUNITY (AEC) ON FOREIGN
DIRECT INVESTMENT
Darma Rika Swaramarinda, Achmad Fauzi
71. THE EFFECT OF SOCIAL SECURITY INCOME AND SAVING ON LABOR
SUPPLY OF ELDERLY IN INDONESIA
Ratu Eva Febriani
72. MANAGEMENT OF HOUSEHOLD FOOD SECURITY IN RURAL POVERTY
Ahmad Mardalis, Imron Rosyadi
73. AUTONOMOUS EMPOWERMENT MODEL FOR FARMERS TO ACTUALIZE
REGIONAL FOOD SECURITY
Nur Afifah
74. HONG KONG'S ACCESSION TO ACFTA: WILL IT BENEFITS ASEAN?
Jamal Othman

14

SUB THEME
SHARIA ECONOMIC AND FINANCE

THURSDAY, OCTOBER 10th 2013

ROOM : KENANGA

TIME : 08.00-10.00 AM

MODERATOR

Dr. Jono Munandar

75. THE EFFECTIVENESS OF ZAKAT DISTRIBUTION ON ASNAF'S SOCIOECONOMICS: MAQASID AL-SYARIAH APPROACH
Sanep Ahmad, Hairunizam Wahid, Rosbi Ab Rahman
76. TAWARRUQ DEPOSIT WITH WAKALAH PRINCIPLE: AN OPTION THAT TRIGGERS NEW ISSUES
Abdul Ghafar Ismail, Nik Abdul Rahim Nik Abdul Ghani, Mat Nor Mat Zain
77. THE IMPACT OF DISPLACED COMMERCIAL RISK ON FINANCIAL STABILITY IN ISLAMIC BANKING INSTITUTIONS
Noraziah Che Arshad, Roza Hazli Zakaria, Ahmad Azam Sulaiman @ Mohamad
78. MARKET STRUCTURE, COMPETITIVENESS AND CHALLENGES TO DEVELOP HALAL INDUSTRY IN MALAYSIA
Mohd Ali Mohd Noor
79. THE PERCEPTION OF TAX PAYERS ON TAX KNOWLEDGE AND TAX EDUCATION WITH LEVEL OF TAX COMPLIANCE: A STUDY THE INFLUENCES OF RELIGIOSITY
Mohd Rizal Palil, Mohd Rusyidi Md Akir, Wan Fadillah Bin Wan Ahmad

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SUB THEME
AGRIBUSINESS AND ENTREPRENEURSHIP

THURSDAY, OCTOBER 10th 2013

ROOM : MELATI

TIME : 08.00-10.00 AM

MODERATOR

Eva Yolynda Aviny, SP, MM

80. AN OVERVIEW OF DEVELOPMENT AND OBSTACLES OF SMALL AND MEDIUM ENTERPRISES (SMES) IN BENGKULU PROVINCE
Muhamad Abduh, Benardin, Effed Darta
81. THE IMPACT CORPORATE GOVERNANCE QUALITY, INSTITUTIONAL OWNERSHIP ON FIRM VALUE AND RISK TAKING BEHAVIOR
Triyono
82. SUBJECTIVE RISK EXPECTATIONS, RISK ATTITUDE AND INVESTMENT PLAN: THE CASE OF OIL PALM SMALLHOLDERS IN INDONESIA
Eko Ruddy Cahyadi
83. INFLUENCES OF RISK MANAGEMENT TO FIRM VALUE
Ariane Satri Andina, Rini Indriani, Eddy Suranta
84. DEVELOPMENT OF PAPAYA ON SUB OPTIMAL LAND IN INDONESIA: SOLUTION OF FRUITS IMPORT BAN
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THE EFFECT OF UNDERSTANDING OF TAX ACCOUNTING, SERVICE QUALITY OF TAX OFFICERS, AWARENESS OF TAXPAYERS AND TRANSPARENCY IN TAXATION TOWARD OBEDIENCE OF CORPORATE TAXPAYERS IN BENGKULU CITY

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ABSTRACT

The purpose of the research was to analyze the influence of the understanding of tax accounting, service quality of tax officers, awareness of taxpayers, and transparency in taxation toward obedience of corporate taxpayers in Bengkulu City. The sample were corporate taxpayer in Bengkulu City which taken by simple random sampling. The sample were 50 respondents. The method of the data analysis used multiple regression analysis. The result from the data analysis showed that understanding of tax accounting, the service quality of tax officers, the awareness of taxpayer and transparency taxation had positive and significant effect toward obedience of corporate taxpayers.

Keywords: The Understanding of Tax Accounting, Service Quality of Tax Officers, Awareness of Taxpayers, Transparency in Taxation, and Obedience of Corporate Taxpayers

Theme: Accounting and Economic Development

1. INTRODUCTION

Tax is one of the best sources of state revenue potential for sustainable development of the Indonesia because tax revenues increase as the increasing of the economy and standard of living of a nation. The tax role were greater and importance in contributing to state revenue in order to the autonomy financing the implementation of the national development. These required the participation of the community in the form of awareness and concern to pay taxes in order to achieve prosperity and welfare of the community.

In the Revenue and Expenditure Budget of Nation (APBN) stated tax revenues were the largest domestic revenues (Muliari and Setiawan, 2011). Taxes were definite source of the funds contributed to the state which was a reflection of mutual cooperation of society in the financing of the Nation. The fact, in Indonesia, the level of tax obedience was low, characterized by no optimal of tax rate ratio (Jatmiko, 2006). Tax ratio is the ratio between the amounts of tax revenue compared to the Gross Domestic Product (GDP) of a country. This ratio is used to assess the level of obedience of tax payments by the people in the State. In Bengkulu City, the tax revenue ratio during the period of 2009 - 2012 averaged of 98.40% or Rp 545.315.568.620,00 of a average target of Rp 560.335.914.714,00 (data processed, 2013).

The achievement of planned tax targeted was inseparable from obedience and obedience of community and taxpayers either already had or no had the NPWP to report income or earnings and pay taxes to the tax office. While tax obedience itself were caused due to several factors such as the understanding of the tax function, adherence to the rules, transparency in taxes and so on (Mardiasmo, 2009). During the period of 2009 to 2012 stated that the number of individual taxpayers amounted to 63.432 people while corporate taxpayers as much as 2.775 companies. This indicated that the potential tax revenues in the city of Bengkulu were relatively large, but in terms of tax revenues were

still not optimal because the average realization of tax of Rp 545.315.568.620,00 was still smaller than the average targeted tax amounted to Rp 560.335.914.714,00 as stated above.

Accordance with the Mardiasmo (2009) opinion that a good understanding of accounting will support a good bookkeeping, but this did not directly support the tax obedience in fullfil tax obligations that include: the understanding of NPWP and notification letters. The obedience itself was certainly due to a good understanding of the role of taxes in regional development, particularly, and national development, generally. Taxpayer obedience expected increased tax revenues.

Quality of tax authorities or tax officers service was also important in discovering the nation revenues where the tax authorities should serve the taxpayers with honest, professional and responsible, but the facts that the tax authorities were not all clean and some were impish in the sense of often abuse their authority to manipulate the data associated with SPT taxpayers as an example the cases of Gayus Tambunan in 2011 and Widyatmika Dhana in 2012 (www.detik.com). With these cases, the taxpayers felt that the money from the taxes they paid was not managed correctly and honestly. Therefore, the quality of the tax authorities' service could greatly affect tax obedience. If the quality of the tax authorities' service was very good, taxpayer perceptions of the service will increase.

Besides, the tax officers were required to behave professionally and be transparent so was not slandered by public. Tax officers often underestimated by the public due to the many cases of embezzlement tax carried out a number of tax officers. With technology assurance and transparency in the tax can reduce the suspicion and mistrust of taxpayers. According to Supriyanto (2011), transparency in the tax was in the form of: transparency in the presentation of information which is easy to use and accessible about the services undertaken and activities in the tax itself. The information prepared should be clear and complete about the rights and obligations prescribed by the regulations to be known by the taxpayers. Transparency in the tax administration system in terms of processes or systems applied. Transparency in the management related to the managing and using. Transparency in filling the application form and determining the tax burden must be borne by the personal or corporate taxpayers.

Other factors that also played an important role in improving tax obedience was the awareness of Taxpayers (WP). The awareness of the taxpayer on the tax function as nation funding was needed to improve tax obedience (Jatmiko, 2006). According to Suardika (in Muliari and Setiawan, 2011), the public should be aware of its existence as a citizen and must always uphold the Constitution of 1945 as the basis of nation law implementation. Research conducted by Jatmiko (2006) found that awareness of the taxpayer had a significant positive effect on tax obedience. Research conducted by Muliari and Setiawan (2011) also found that awareness of the taxpayer had a significant positive effect on obedience reporting of individual taxpayers in the Tax office of East Denpasar.

This research study was developed from the the researches conducted by Saepudin (2013), Muliari and Setiawan (2011), Suryadi (2006) and Jatmiko (2006). This study combined several variables studies conducted by previous researchers which were the Taxpayer Obedience as the dependent variable and the independent variables were Understanding of Tax Accounting, Quality Service of Tax authorities or officers, Taxpayers Awareness, and Transparency in Taxation. So the purposes of this study were to analyze the positive effect of: 1) an understanding of accounting taxation toward taxpayers' obedience. 2) The service quality of tax authorities or officers toward taxpayers' obedience. 3) The awareness of taxpayers toward taxpayers' obedience. 4) The transparency in the taxation toward taxpayers' obedience.

2. LITERATURE REVIEW

2.1 Previous Research

Suyatmin (2004) conducted a study on the effect of taxpayers' attitudes towards regional development, the property taxes (PBB) fines and penalties, the authorities' tax service, conscious of nation and awareness of the taxpayer on tax obedience to pay PBB in KP PBB Surakarta. The research results showed that all the independent variables used had a significant effect on PBB obedience either partially or simultaneously. Suryadi (2006) examined the relationship of awareness of Taxpayers, tax services, tax obedience and its effect on the performance of tax revenues in the region of East Java. The study found that if the taxpayers' had a positive perception of the taxation authorities, it will increase taxpayer awareness. From the suryadi's research, only the tax obedience variable had significant positive effect on tax revenue performance.

Furthermore, Jatmiko (2006) specifically did the research on the level of obedience of individual taxpayer in the city of Semarang by using three independent variables that were attitude of taxpayers towards the implementation of financial penalties, attitude of taxpayers toward authorities' tax service and attitude toward awareness of taxpayers. The results showed that all three variables had a significant positive effect on tax obedience. Supriyati and Hidayati (2008) examined the variable of tax knowledge and perceptions of taxpayers on tax obedience with the target of the study were the Taxpayers in East Sidoarjo. The study results showed the effect of tax knowledge on tax obedience. Meanwhile, the perception of the taxpayer on the tax official and the perception of criteria of obedient taxpayers had no significant effect on tax obedience.

Supadmi (2009) conducted a study to obtain empirical evidence which improved tax obedience through quality service. This study results showed that to improve tax obedience in meeting their tax obligations, quality of service should be increased by the tax authorities. Service quality should be pursued to provide safety, comfort, smoothness, and the legal certainty which can be accounted for. Then, Muliari and Setiawan (2011) conducted a research on reporting obedience of individual taxpayer in Denpasar by using two independent variables that were perception of taxpayers about tax penalties and taxpayer awareness. The results showed that all the independent variables used had significant positive effect on reporting obedience of individual taxpayers.

2.2 Understanding of Tax Accounting and Taxpayers Obedience

Supriyanto (2011) explained that one's understanding of the tax system had an influence on tax obedience in meeting its obligations. In this regard, Supriyati & Hidayati (2008) tested the variable tax knowledge and perceptions of taxpayers on tax obedience with the target of the study were the taxpayer in East Sidoarjo. The results showed there was the effect of tax knowledge on tax obedience. Meanwhile, the perception of the taxpayer on the tax official and the perception of criteria of obedient taxpayers had no significant effect on tax obedience.

This study in line with the result study of Saepudin (2013) which showed that there was a significant effect understanding of tax accounting variable toward taxpayers' obedience. Tax accounting was used to facilitate the preparation of Surat Pemberitahuan (SPT) Masa and Tahunan to the Tax Office (KPP) where the taxpayers were registered. Annual SPT must be completed in accordance with the fiscal financial statements and should be attached between the fiscal and commercial tax accounting. Good understanding of accounting will support a good bookkeeping, but it did not directly support the tax obedience in meeting their tax obligations, in addition, it also required an understanding of the tax provisions that included an understanding of the NPWP and notification letters. The tax obedience expected will increase with the existence of a good understanding of tax accounting and regulations. Based on these explanations, the researchers propose hypotheses one as followed:

H1: Understanding of tax accounting had a positive effect toward taxpayers' obedience.

2.3 Service Quality of Tax Authorities/Officers and Taxpayers Obedience

Mardiasmo (2009) explained that tax obedience was influenced by the quality of services provided by the tax officers (tax authorities). In line with this opinion, Supadmi (2009) proved that the service quality of the tax authorities had a significant effect on tax obedience. The taxpayers would be obedient to pay taxes, if the taxpayers had a direct experience of the service which provided by tax authorities/officers to the taxpayers and their taxes can contribute to development. Therefore, if the taxpayer perceptions are satisfied with the services provided by the tax authorities/officers so that the taxpayer will pay taxes and taxpayers' obedience in the country will increase. Based on the explanation above, it can be formulated as the following hypothesis:

H2: The service quality of tax authorities/officers had a positive effect toward taxpayers' obedience.

2.4 Awareness of Taxpayers and Taxpayers Obedience

Ahmadi (1998) explained that awareness is a process of learning from experience and gathering information received to gain confidence that encourages an activity. Awareness is identical with the willing that is an impulse from consciousness based on thoughts and feelings consideration and the whole person which raises directed activities for achieving specific goals related to their personal. Low Public awareness (the taxpayers) was often being one of the reasons that many potential taxes

can not be captured. As stated by Lerche (in Jatmiko, 2006) that the taxpayer awareness was often a constraint in the issue of tax collection from the public. Taxpayer Awareness on taxation was necessary in order to improve tax obedience.

Muliari and Setiawan study (2011) stated that the taxpayer awareness was a condition where a person knew, acknowledge, appreciate and abide the applicable tax provisions and had sincerity and desire to fulfill their tax obligations. Taxpayer awareness levels indicated the extent of one understands of the meaning, function and role of taxes. The higher level of awareness and understanding taxpayers so the better implementation of tax obligations so it can increase the obedience. Empirically, it had been proved that the higher awareness taxpayer so the higher rate of taxpayers' obedience (Suyatmin, 2004). Based on these conditions, the hypothesis was formulated as follow:

H3: Awareness of taxpayers had positive effect toward taxpayers' obedience.

2.5 Transparency in the Taxation and Taxpayers Obedience

According to Mardiasmo (2009), the transparency in providing open and honest tax information to the public on the basis that the public had a right to know it openly and thorough on the government accountability in managing the resources entrusted to them and their obedience to the law would affect the level of taxpayers' obedience in paying taxes. The research conducted by Supadmi (2009) showed that the tax transparency had significant affect on taxpayer obedience.

Tax transparency were the openness and clarity of taxes' use by tax officers, within the existence of tax transparency about the clear information, so it will be reduced or no public perception that the tax paid will not be misused or embezzled by tax officers. Then, it can increase taxpayers' obedience in paying taxes. Within the presence of transparency in the tax, then the tax system would be better. The more transparency in the implementation and enforcement of the tax by the tax authorities and the government then the tax obedience rate will be high. Based on these explanations, the hypothesis was formulated as follow:

H4: Transparency in taxation had a positive effect toward taxpayers' obedience.

3. DATA AND METHODOLOGY

3.1 Operational Definition and Measurement of Variables

Measurements of all variables used 5-point Likert scale as follows: number 1 indicated Strongly Disagree (STS); number 2 showed Disagree (TS); number 3 showed Quite Agree (CS); number 4 showed Agree (S), and number 5 showed Strongly Agree (SS).

3.1.1 Dependent Variable: Taxpayers Obedience

Taxpayers' obedience variable in this study was defined as a situation where the taxpayers obey, comply and fulfill tax obligations in accordance with the provisions of the tax legislation, then the obedience in the context of this study meant that the taxpayers attempted to comply with applicable tax laws, either fulfill obligations or do the right of taxation. Indicator of taxpayer obedience variable referred to the research of Supriyati and Hidayati (2008) that were the willingness of reporting the taxable income, tax calculation accuracy, and timeliness of paying taxes.

3.1.2 Independent Variables

a. Understanding of Tax Accounting

Tax accounting was a process of recording, classifying and summarizing a financial transaction in relation to tax obligations and being ended by making fiscal financial statements in accordance with the rules and regulations related to taxation as the basis for making SPT. Taxpayer Obedience was expected to increase with the existence of a good understanding of tax accounting and regulations. Indicator of the understanding of tax accounting variable referred to Saepudin study (2013) that were: Understanding of the self-assessment system, the understanding of the tax system, the understanding of the NPWP function, the understanding of the SP, an understanding of the fines, the understanding of tax penalties, and an understanding of the implementation of the company's bookkeeping.

b. Service Quality of Tax Authorities/Officers

Perception of the service implementation showed that the tax authorities/officers service can give satisfaction to the taxpayer so the taxpayer's perceptions of tax authorities/officers will be better then it can improve the taxpayer obedience. Because of this reason, taxpayers shall be obliged to comply with the law, including tax law. This figured that the satisfaction with the tax services can determine the levels of tax obedience. Indicator of service quality of tax authorities/officers variable referred to Supadmi study (2009) that was: Timeliness of service, speed of service, hospitality workers, security of services, and tax services amenities.

c. Taxpayer Awareness

Taxpayer awareness variable in this study was a condition where a person knows, recognizes, appreciates and obeys tax regulations and have sincerity and desire to fulfill their tax obligations. Taxpayer awareness has logical consequences to the taxpayer that they are willing to contribute funds for the implementation of the tax function, in a way to meet their tax obligations in a timely manner and the right amount of tax to be paid. Indicator of taxpayer awareness variable referred to the research of Suryadi (2006) that was awareness to obey the rules and obediently pay taxes.

d. Transparency in Taxation

Transparency in taxation was openness and clarity of the taxes use by the tax officers. With the existence of transparency about the clear information, then the notion of the public that the tax paid will not be misused or embezzled by tax officers so it can increase public obedience in paying taxes. The more transparency in the tax applied and implemented by the Directorate General of Taxation, the obedience rate for paying taxes will also increase. Indicator of Transparency variables in this study were referred to the study of Saepudin (2013) that were: taxation socialization, the tax census, transparency of tax information, transparency in tax revenue, transparency in tax administration, and transparency of tax allocation.

3.2 Sampling Method

Population in this research was the Corporate Taxpayer listed at Pratama Tax Office (KPP) in Bengkulu city. Questionnaires distributed by approaching the respondent in accordance with the company's address listed on the Pratama Tax Office (KPP) Bengkulu city.

Sampling was done by simple random sampling method. According to Sugiyono (2010) Simple random sampling is a sampling technique that is irrespective of the strata in the population. Rascoe (1999) cited by Saepudin (2013) provided suggestions for sampling where if the analysis of the data using multivariate analysis (such as regression) so the number of the sample at least 10 times from the number of variables studied. Referring to the opinion of Rascoe, the numbers of samples used in this study were: $5 \times 10 = 50$ respondent.

3.3 Data Analysis Method

3.3.1 Validity Test

The validity means the extent to which the precision and accuracy of a measuring instrument in performing measuring function (Ghozali, 2005). The validity test of the questionnaire by using Product Moment correlation is to correlate item scores with the total score. Calculation of the correlation coefficient between items with a total score will result in over estimate of the actual correlation, so it was necessary to correct this using the part-whole. To determine whether an item is valid or not use comparisons between the value of the correlation coefficient (r-test) and the r-table at the level of 95% (alpha 5 %). Criterion validity of the measurement instrument of research that are:

- If the $r\text{-test} > r\text{-table}$ means the item is valid.
- If the $r\text{-test} < r\text{-table}$ means the item is not valid.

3.3.2 Reliability Test

Reliability test is a test to measure the reliability of a questionnaire which is an indicator of the variables or constructs. A questionnaire said to be reliable or reliable if a one's answers of questions

are consistent or stable over time. According to Ghazali (2005) reliability is a measure of how far the results can be trusted and can give the relative same results when performed back to the same subject.

Reliability measurement in this study was done by one shot (one measurement only) which is the variable measurement is done once and then the results were compared with other questions to measure the correlation between the answers of the question. A variable construct is said to be reliable if it provides the value of Cronbach Alpha > 0.6 (Sugiyono, 2010).

3.4 Testing of Classical Assumptions

3.4.1 Normality Test

According to Ghazali (2005), the normality test aims to determine whether the samples were taken were normal or not by testing normal distribution of the data analyzed. Test of data using the Kolmogorov- Smirnov test results, with the criterion that the data is said to be normally distributed if the significance is greater than 0,05 and the data were not normally distributed if the significance is less than 0,05.

Normality test can also be done by looking at the distribution of data through a scatter - plot of the data concerned (Sugiyono, 2010). The data are normally distributed spread around the normal line and follow the direction of the diagonal. Instead, the data which are not normal tend to stay away from the normal line and tend to be perpendicularly or horizontally (do not follow the diagonal line).

3.4.2 Multicollinearity Test

Multicollinearity test aims to test whether the multiple linear regression models found a very strong relationship between the independent variables in the regression model (Gujarati, 1999). Good regression models is that there are no a strong relationship between the independent variables. Multicollinearity test can be seen from the Tolerance Value and Variance Inflation Factor (VIF). The Basic decision-making are:

- a. If the tolerance value < 0,10 or VIF value > 10 then there is multicollinearity.
- b. If the tolerance value > 0,10 or VIF values < 10 then there is no multicollinearity in the data to be processed.

3.5 Hypothesis Testing

The method of analysis used in this study is multiple linear regression analysis, the regression equation as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Notes:

- Y = Taxpayer Obedience
- α = constant
- $\beta_1 \dots 4$ = partial regression coefficient for $X_1 \dots X_4$
- X1 = Understanding of Tax Accounting
- X2 = Quality of tax authorities' Service
- X3 = Taxpayers' Awareness
- X4 = Transparency in Taxation
- ε = Error

The tests were conducted in the multiple regression analysis are as follows:

1. F test

Output F-test results seen to determine the effect of independent variables on the dependent variable as a whole (Ghozali, 2005). The test criteria are:

- If the probabilities value > alpha of 0.05 (5 %), then the Ho is accepted or Ha is rejected. It means that the independent variables jointly do not significantly affect the dependent variable or the model is said to be not fit.
- If the probabilities value < alpha of 0,05 (5 %), then Ho is rejected and Ha is accepted, which means that the independent variables jointly significantly affect the dependent variable or model is said to be fit.

2. Coefficient of Determination (R²)

Coefficient of multiple determination (R²) measures how far the model's ability to explain variation in the dependent variable. R² value is between zero and one. Small value of R² indicates the ability of the independent variables in explaining the variation in the dependent variable is very limited. If the value of R² is close to one then the independent variables provide almost all the information needed to predict the variation in the dependent variable. The higher the Adjusted-R² value, the higher the independent variables can explain the variation in the dependent variable (Ghozali, 2005).

3. T test

The output of T-test results seen to determine the effect of independent variables on the dependent variable individually, assuming the other independent variables constant (Ghozali, 2005) or to determine the hypothesis is accepted or rejected. The criterion to determine which hypothesis is accepted or rejected is the probability value. The T-test criteria are:

- If the probabilities value > alpha of 0.05 (5 %), then the Ho is accepted or Ha is rejected. It means that the independent variables partially do not significantly affect the dependent variable.
- If the probabilities value < alpha of 0.05 (5 %) then Ho is rejected and Ha is accepted, which means that the independent variables partially significantly affect the dependent variable.

4. FINDINGS AND DISCUSSION

4.1 Profile of Respondents

Based on 162 questionnaires information concerning the demographics of the respondents was obtained as a reference to identify their characteristics. The demographics of the respondents in this study are age, gender, education level, type of business, period having NPWP.

As shown in Table 4.1, concerning age of respondents, most were in the age of 25-35 year with 84%, and below and upper this period are each 8%, respectively. The sex of the respondents, most were women with 60% and men with 40%. For the education levels it can be seen that most of the respondents were in the S1 level (undergraduate) with 62%, while in D3 (Diploma) with 24% and the rest in senior high school with 10%. In viewing the type of business, 44% of the respondents are in service business, 36% are in trading and 20% are industries. Period having NPWP, most of the respondent are having NPWP more than 2 years with 90%, and the rest is below with 10%.

Tabel 4.1 Profile of Respondents

Items	Frequency	Percentage (%)
<u>Age</u>		
< 25 Years	4	8
25 – 30 Years	22	44
31 – 35 Years	20	40
> 35 Years	4	8
<u>Gender</u>		
Male	20	40
Female	30	60
<u>Education level</u>		
SMA	5	10
Diploma	12	24
Sarjana	31	62
Pascasarjana	2	4
<u>Type of business</u>		
Service	31	44
Trading	22	36
Industries	8	20
<u>Period having NPWP</u>		
< 2Years	5	10
2 –5 Years	17	34
6 – 10 Years	10	20
> 10 Years	18	36

4.2 Descriptive Statistics

The results of descriptive statistics (Table 4.2) show that the average of the respondents' answer of understanding of tax accounting was 30,06 which indicate that respondents' understanding of tax accounting was good, then it will be increase obedience in paying taxes on its work done. The average of respondents' answer of the service quality of tax authorities was 20,32. It means that the perception of the quality of taxpayer services and tax authorities are good. With more and better services of taxpayers officers will have an impact on the level of tax obedience in paying taxes.

Table 4.2 Descriptive Statistic of Variables

Variables	Theory		Actual		Mean	Std. Deviation
	Min	Max	Min	Max		
Understanding of tax accounting	7	35	20	35	30,06	3,513
Service quality of tax officers	5	25	15	24	20,32	1,953
Awareness of taxpayer	3	15	7	14	10,76	1,985
Transparency in taxation	6	30	15	28	23,46	3,333
Taxpayers' obedience	3	15	7	15	12,62	1,999

The average of respondents' answer of the awareness taxpayer was 10,76 which means that the awareness of corporate taxpayers in Bengkulu city was the relative good. With the increasing awareness of the taxpayers, then the obedience in paying taxes will be higher. The transparency in taxation had an average value of 23,46 for the respondent's answer which indicates that in perception of corporate taxpayers in Bengkulu city, the transparency in taxation was equally good. With the transparency of tax authorities/officers in the management of tax revenue will increase obedience of taxpayers in meeting their tax obligations while the average value of the respondent answer of tax obedience variable were 12,62. It means that the corporate taxpayer obedience in Bengkulu city were good. The standard deviation values of the all variables were below the mean value, it means that all respondent answer for al variables were not varies or the answer of respondents for all variable were relative the same.

4.3 Test of Data Quality

4.3.1 Validity Test

The validity test of the research instruments uses product moment correlation technique, which correlated item scores with the total score. The results of the validity test of the research instruments are summarized in Table 4.3.1 below.

Table 4.3.1 The Validity Test Of The Research Instruments

Variables	Correlation coefficient (r)	Notes
Understanding of tax accounting	0,321* – 0,802*	Valid
Service quality of tax officers	0,331* – 0,617*	Valid
Awareness of taxpayer	0,473* – 0,589*	Valid
Transparency in taxation	0,419* – 0,706*	Valid
Taxpayers' obedience	0,525* – 0,815*	Valid

From the results of the analysis carried out, the result showed that the entire item statement of questioners for understanding of tax accounting, service quality of tax authorities/officers, taxpayer's awareness, transparency in tax and tax obedience are valid. This can be seen from correlation coefficient (r-test) is greater than 0.279 (r-table).

4.3.2 Reliability Test

Reliability test used in this study is the Cronbach alpha coefficient measurement technique. The instrument is declared "reliable" if the Cronbach alpha coefficient > 0.60 (Ghozali, 2005). The results of the reliability test outline in Table 4.3.2 below.

Tabel 4.3.2 reliability test of research variables

Variables	Alpha Cronbach value	Notes
Understanding of tax accounting	0,815	Reliable
Service quality of tax officers	0,631	Reliable
Awareness of taxpayer	0,624	Reliable
Transparency in taxation	0,762	Reliable
Taxpayers' obedience	0,775	Reliable

Based on the test results in Table 4.3.2, it showed that the value of Cronbach Alpha for all research variables were greater than 0.60; thus it can be concluded that all instruments/variables of the study is reliable.

4.4 Test of Classical Assumptions

4.4.1 Normality Test

Based on the normality test, the results of the normality of the data was shown in Table 4.4.1 below.

Tabel 4.4.1 Data Normality Test

Variables	Kolmogorov-Smirnov Test	Asymp.Sig (2-tailed)	Notes
Understanding of tax accounting	1,170	0,129	Normal
Service quality of tax officers	1,159	0,136	Normal
Awareness of taxpayer	0,922	0,363	Normal
Transparency in taxation	0,834	0,490	Normal
Taxpayers' obedience	1,179	0,145	Normal

Based on Table 4.4.1 above, it is known that the probability value (p-value) of Kolmogorov-Smirnov for the variables of understanding of tax accounting, service quality of tax authorities/officers, taxpayer awareness, transparency in tax and tax obedience is greater than 0.05 . Based on these results, it can be concluded that the variables used in this study were normally distributed.

4.4.2 Multicollinearity Test

Multicollinearity test results of research data are as follows in Table 4.4.2

Tabel 4.4.2 Multicollinearity test results of research data

Variabel Penelitian	Tolerance	VIF	Ket
Understanding of tax accounting	0,195	1,135	No multicollinearity
Service quality of tax officers	0,144	1,552	No multicollinearity
Awareness of taxpayer	0,130	1,587	No multicollinearity
Transparency in taxation	0,168	1,954	No multicollinearity

Based on multicollinearity test results of research data in Table 4.4.2 above, it was concluded that the tolerance value of all study variables > 0.10 and VIF values < 10 which means that no symptoms of multicollinearity in regression models.

4.5 Hypothesis Testing Results

Results of regression analyzes were conducted on the effect of understanding of tax accounting, service quality of tax authorities/officers, taxpayer awareness and transparency in the taxation toward tax obedience can be seen in Table 4.5 below.

Table 4.5 Regression Analysis Results

Variables	Koef	Koefisien value	t-test	Sig.	Notes
Equation : $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$					
Understanding of tax accounting	β_1	0,709	7,823	0,000	Accepted
Service quality of tax officers	β_2	0,760	5,152	0,000	Accepted
Awareness of taxpayer	β_3	0,561	2,252	0,027	Accepted
Transparency in taxation	β_4	0,251	2,566	0,014	Accepted
R = 0,963 R ² = 0,928 Adjusted R ² = 0,922 N = 50					
T-table value = 1,645 F-test = 144,828 Prob F-test = 0,000					

From the analysis of the data obtained F-test value was 144.828 with probability value (sig.) of 0.000 which it was less than alpha 0.05. It meant that the independent variables (understanding of tax accounting, service quality of tax authorities/officers, taxpayer awareness and transparency in tax) together significantly affect the dependent variable. Another meaning of the value of F-test is, that its significance was less than 0.000, then multiple linear regression model was used in the study was fit (decent).

Multiple correlation coefficient (R) obtained from the calculation were 0,963, which means there is a very strong relationship between the understanding of tax accounting, service quality of tax authorities/officers, taxpayer awareness and transparency in the tax obedience of taxpayers to pay taxes. While the coefficient of determination (Adjusted R²) were 0,922, which means that the variation of the increase or decrease in tax obedience is influenced by an understanding of tax accounting, service quality of tax authorities/officers, taxpayer awareness and transparency in the taxation by 92,2% while the remaining of 7,8% is influenced by other factors which is not examined in this study.

4.6 Analysis and Discussion

From T-statistic test results as summarized in Table 4.5, t-test values obtained of understanding of tax accounting variable were 7.823 with p-value was 0.000 < alpha 0.05, which means that the variable of understanding of tax accounting was significant positive effect on taxpayers' obedience. Thus the first hypothesis was that understanding of tax accounting had a positive effect on tax obedience was accepted. T-test values obtained for variable of service quality of tax authorities/officers was 5.152 with p-value of 0,000 < alpha of 0,05. It means that the variable of service quality of tax authorities/officers had significant positive effect on tax obedience. Thus the second hypothesis was that the quality of service tax authorities/officers had positive effect on tax obedience was accepted.

T-test values obtained for taxpayer awareness variable was 2.252 with p-value of 0,027 < alpha of 0.05. This means that the variable of awareness taxpayers had significant positive effect on taxpayers' obedience. Thus the third hypothesis was the awareness of the taxpayer had a positive effect on taxpayers obedience was accepted. T-test values obtained in the variable transparency of tax was 2.566 with p-value of 0,014 < alpha of 0,05, which means that the transparency of the tax variable had significant positive effect on tax obedience. Thus the fourth hypothesis that transparency in taxation has positive effect on taxpayers' obedience was accepted.

The first hypothesis testing results proved that the variable of the understanding of tax accounting had significant positive effect on taxpayers' obedience. This results can be interpreted that level of understanding of tax accounting corporate taxpayers was better, the higher the obedience of corporate taxpayers in the city of Bengkulu. The result was consistent with the opinion Supriyanto (2011) who explains that one's understanding of the tax system which have an influence on tax obedience in meeting its obligations. In addition, the results of this study in line with the results study of Supriyati and Hidayati (2008) which proved that tax knowledge and perception of the taxpayer was closely related to taxpayers' obedience.

Understanding of tax accounting in this study by the corporate taxpayers in Bengkulu were closely related to the understanding of the taxpayer's tax laws, tax accounting reporting systems, tax

calculations, and other matters of an administrative nature of the tax itself . According to Law No. 16 of 2009, every citizen is carrying on business activities or other work required paying taxes in accordance with applicable regulations.

Based on the results of the second hypothesis testing was known that the variable of service quality of tax authorities/officers had a significant positive effect on taxpayer obedience. This means that the better the service quality of the tax authorities/officers, the higher the level of obedience of corporate taxpayers in the city of Bengkulu. The results were consistent with study conducted by Suyatmin (2004) which showed that the Taxpayers were satisfied with the services provided by the government; taxpayers will feel obligated to comply with the law, including tax law. This suggested that satisfaction with the tax services can determine the levels of taxpayers' obedience.

Quality of service is determined by three factors: the quality of interaction, physical environment quality, service quality results (Supadmi, 2009). The definition of quality interaction above that is how manner tax authorities communicate the tax services to the taxpayer so the taxpayer satisfied with the service. Quality of the physical environment meant was how the role of the environmental quality of the tax officers itself in serving taxpayers. Results of quality of service means was when the services of the tax authorities can give satisfaction to the taxpayer then the taxpayer's perception of tax authorities will be better so it can improve taxpayer obedience.

Based on the results of testing the third hypothes, the variable of taxpayer awareness had significant positive effect on taxpayers' obedience. This means that the higher the awareness of corporate taxpayers, the higher the level of obedience of the corporate taxpayers in the city of Bengkulu. This result was consistent with the opinion of Ahmadi (1998) which stated that awareness was a process of learning from experience and gathering information received to gain confidence that encourages an activity. Awareness was identical with the willing which was an impulse of conscious thoughts and feelings based on consideration of the whole person as well as someone who raises activities directed at achieving specific goals related to personal. This study result was also consistent with the results of the Muliari and Setiawan study (2011) which stated that taxpayers' awareness affected taxpayers' obedience. Obedience was a condition where a person knows, acknowledge, appreciate and abide the applicable tax provisions and have sincerity and desire to fulfill their tax obligations. The Low public taxpayer awareness was often be one of the many potential causes of tax can not be captured.

Based on the results of fourth hypothesis testing was known that the transparency in taxation had variable positive and significant impact on taxpayers' obedience. This means that the better the transparency of the tax in the city of Bengkulu, the higher the level of obedience of corporate taxpayers in the city of Bengkulu. The result was consistent with the result of research conducted by Supadmi (2009) that showed the significant effect tax transparency on tax obedience. In addition, this result was also in accordance with the opinion Mardiasmo (2009) who explained that transparency in providing open and honest tax information to the public on the basis that the public had a right to know it openly and thorough on the government accountability in managing the resources entrusted to them and their obedience to the law would affect the level of taxpayers' obedience in paying taxes.

Tax transparency was the willingness of the tax authorities/officers to provide financial information that it is openly and honest with the public on the basis that the public has a right to know in an open and accountable management of the overall tax revenue. With more and more transparent tax system that was developed by the tax authorities in both revenue and its management will increase public confidence and increase the level of tax obedience to meet their tax obligations.

5. CONCLUSION AND IMPLICATIONS

5.1 Conclusion

Based on the results and discussion of the research, as has been described above, it can be concluded :

1. The understanding of tax accounting had significant positive effect toward taxpayers' obedience which means the better the level of understanding of tax accounting of corporate taxpayers in the city of Bengkulu, the higher obedience of corporate taxpayers in the city of Bengkulu.

2. The service quality of tax authorities/officers had significant positive effect toward taxpayers' obedience, which means that the higher the service quality of the tax authorities/officers, the higher the level of obedience of corporate taxpayers in the city of Bengkulu.
3. The taxpayer awareness had significant positive effect toward taxpayers' obedience, which means that the higher awareness of corporate taxpayers in the city of Bengkulu, the higher the level of obedience of the corporate taxpayers in the city of Bengkulu.
4. The transparency in taxation had significant positive effect toward taxpayers' obedience, which means the better the transparency of the taxation in the city of Bengkulu, the higher the level of obedience of the corporate taxpayers in the city of Bengkulu.

5.2. Implications

The implication of this research was: 1) The results of this study could be used as consideration for the Tax Office (KPP) Primary Bengkulu to increase tax revenues through increased tax obedience; 2) for students majoring in Accounting, the results of this study can serve as a reference and enriches the results of empirical research related to the level of tax obedience and factors that influence it.

This study did not consider other variables that may affect the Taxpayer Obedience example civil penalties, criminal penalties, tax knowledge. This study only focused on corporate taxpayers in the city of Bengkulu so for further research was expected to be able to add these variables and can expand to reach the Taxpayer outside the city of Bengkulu not only the Taxpayer Bengkulu city as well as adding the respondent to the study of individual taxpayer.

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