The Influence Awareness, Reform Administration, Attitude, and Accountability Service Public to Obedience Required Tax Vehicle Motorized on OfficeSAMSAT UPT PPD BP2RDSU Button Park

Tria Maulina Fatima[1], Alisraja Dison please[2]
University Muslim Nusantara Al-Washiyah Medan
Email: triamaulina100600@gmail.com[1] , alistraja.disonsilalahi@gmail.com [2]

Abstract
This research aims to know Awareness, Reform Administration, Attitude, and Accountability of Public Services to Compliance Required Tax Vehicle Motorized At the Office Samsat UPT PPD BP2RDSU PAKAM LUCK. The level of taxpayer compliance is still relatively low seen from the data on the percentage of taxpayer compliance, and the number of taxpayer obligations at the Samsat Office of UPT PPD BP2RDSU LUBUK PAKAM.Public Service Awareness, Administrative Reform, Attitude, and Accountability is factor important which could influence obedience Required tax in pay vehicle tax. This research using approach quantitative with type study, Interview, observation, and share questionnaire. Data analysis techniques which used is analysis regression linear multiple. Based on results In this study, the awareness variable (X1) is the result of a sig value of 29.5% > 5% then it is rejected and the t value is 1.053 < t Table 1983 then rejected, administrative reform variable (X2), namely the result of the sig value of 2% < 5% so received and score t Count 2,374 > t Table 1983 so also received, variableAttitude (X3) is the result of the sig value of 0% <5% then it is accepted and the value of t Count 6.433 > t Table 1.983 then it is also accepted, and the Accountability variable Service Public with results score sig as big as 5% < 5% so received and score tCount 2,893 > t The 1983 table is accepted.

Keywords: Awareness, Reform Administration, Attitude, And AccountabilityService Public.

Introduction

The development of an increasingly advanced and rapid era makes people Required tax Fulfill all his needs, the more many transportation vehicle motorized which owned Public the more increase amount Requiredmotor vehicle tax (PKB) every year. Latest Issues in BPKB namely the existence of Tax Whitening or referred to as (Relaxation) which applies to date October 23 to with December 23 2021.

With this Tax Whitening to encourage people who Haven't made a payment for a long time or been late in paying tax. Where usually, with lateness time in pay tax willsubject to sanctions or fines that make it difficult for people to pay tax the (Office Samsat UPT PPD BP2RDSU bottom Pakam, 2021).

Existence Bleaching Tax (Relaxation) Government abolish fineso that people do not have difficulty in paying their taxes.For now, the government makes it easier for taxpayers to pay taxes online without having to come to the administration at the Administration System office One Roof Unity (Samsat), with the presence of covid-19 it has been set on government no can a crowd come to office System Administration single One Roof (Samsat).

Tax Clearing (Relaxation) is a motor vehicle tax fine for the year 2021 aims to increase regional income from the vehicle tax sector,updating data and helping people who have difficulty in resolve economy because pandemic covid-19 With existence program this shown for taxpayers who like to delay time in pay the tax. Bleaching (Relaxation) that is trimming score tax in arrears until 50%. Explained that existence deletion penalty administration given as big as 100% by thorough. Temporary, for principal relief of Motor Vehicle Tax (PKB) that has not been paid in excessfrom a year is given a reduction of 50% annually. Whitening (Relaxation) This means that the fine is

abolished and the principal of the taxpayer is still paid and there is 50% tax discount with the abolition of this tax, the Tax Office has start crowded in visit by Public because many Public want to pay the Vehicle Number Certificate (STNK) which is 1 year late or missed due in pay the tax.

Tax compliance is also one of the phenomena that must be paid by taxpayersnote, because taxpayer compliance is a very important issue ifIf the taxpayer does not comply, it will cause the desire to do something action avoidance, evasion, and neglect in tax. Achievement levelobedience that is which very in look forward to it by Office Samsat UPT PPD BP2RDSULUBUK PAKAM and also the office of the Revenue and Retribution Management Agency Area Sumatra North (BP2RDSU). Administration service also must pay attention to the level of taxpayer compliance, targets, realization, and revenue tax vehicle motorized so that can be more good to the future.

This research is motivated by the research gab on researchesearlier. Based on research that state that variable awareness Required tax, and knowledge Required tax by damn take effect positive and significant to obedience Required tax vehicle motorized by Aswati (2018),Oyong Lisa (2018), and Winasari (2020). Based on results study shows that taxpayer awareness has a positive and significant effect to obedience Required tax in pay tax vehicle motorized.

Difference study this with previously that is study this include the taxpayer compliance variable which makes the relationship between variable independent to variable dependent. Variable which madeobedience Required tax that is Required tax which obey on regulation the law that currentlyapply, besides that also which Becomes researcher differentiator from aspect object.

So from this description the author is interested in taking the title for this research, that is " Influence Awareness, Reform Administration, Attitude, And Accountability Service Public To Obedience Required Tax Motorized Vehicles at the UPT PPD BP2RDSU Samsat Office LUBUK PAKAM".

The theory that underlies the attribution (Attribution Theory) is the theory of Harold Kelly (1972-1973) in his theory explains how people interesting conclusion about "what which Becomes because" about what which Becomesbase somebody To do something deed or decide for do in certain ways. This theory refers to the explanation of a person's behavior which can be influenced by 2 factors, namely internal and external factors. Theory attribution state that when individuals observe behavior somebody, they try for determine is behavior that caused becauseinfluence internal or external (Rahmi & Sovia, 2017).

1. Definition Tax

According to (Mardiasmo, 2019) concluded that "taxes are contributions" people to cash country based on Constitution (which could forced)by not getting reciprocal services (contra-achievements) that can directlyshowed and which used to pay general expenses".

Tax is the contribution of the taxpayer to the state treasury which is owed by person personal and body which character compel based on law- law, with no get reward by direct and used for necessity country as much as possible for prosperity people.

2. Tax Vehicle motorized

Motor vehicle tax is one of the local taxes that finance provincial development. The object of the motor vehicle tax (PKB) is: ownership funds/or mastery vehicle motorized (Damas, 2019). Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the subject of the Motor Vehicle tax is an individual or body which have or control of Motorized Vehicles.

3. Awareness Required Tax

Taxpayer awareness is a factor that can affect the taxpayer taxes to fulfill their tax obligations

(Rahmawati, Mia Ika and Mojo, 2020). Awareness Required tax that is, Public come with To do obligation pay tax, count, and report amount tax which payable to the Samsat office. Taxpayer awareness that is so far alone enough good and awareness they enough tall in pay tax vehiclethe motor.

4. Reform Administration Taxation

According to (Herawati, Juvita Bi And Marsono, 2020) Reform tax administration is the improvement of administrative performance, both individuals, and groups to be efficient, economic, and fast. One of the targets from reform administration taxation is increase obedience para tax payer.

Tax Administration Reform is to improve compliance Required tax in volunteer, increase trust Public at a time integrity apparatus tax. System application from reform administration Taxation that isuse the E-Samsat application that is already running well with approvalDirector General Tax (DGT) or Samsat Digital Online (SIGNAL).

5. Attitude Required Tax

According to (Kemala, 2015) The attitude of the taxpayer is one of the things thatcan affect taxpayer compliance. Attitude of taxpayersPersonality from one to another will be different, because of the attitude of the mindset each individual to adjust to social situations that respond from what which already felt . Attitude Required tax is statementor consideration evaluative from Required tax, good which profitable aboutobject, person or events.

6. Accountability Service Public

According to (Aswati, et al. 2018) Accountability in service public isan ability to serve the taxpayer community to fulfill all needs, transparently or openly, in accordance with the provisions public administration legislation must be able to hold accountable answer both to the public and to your superiors/leaders agency government.

7. Obedience Required Tax

According to (Mardiasmo, 2019: 3) Taxpayer compliance is a state where Required tax Fulfill obligation taxation and doing right the tax in accordance with provision regulation legislation and regulationapplicable taxes. Taxpayer compliance means that the taxpayer obeys the regulations in their agency that has been determined by law and tax regulations apply.

Methodology
1. Design Study

This type of research includes quantitative descriptive research, namely aa method that aims to create a description or description of a state of numbers, starting from data collection, interpretation of the dataand appearance and results.

2. Population Study

The population in the study is the number of motorized vehicle taxpayersOn Office Samsat UPT PPD BP2RDSU HUMB BOTTLE During period year 2021 totaling 97,783 Required tax vehicle motorized and car.

3. Sample Study

Sample used as size sample where size sample is a step to determine the size of the sample to be taken in carrying out a research and taking sample must be counted by right so that could get or represent description from populationactual. The sample used in this study uses Quota Sampling that is technique taking sample with method set amountcertain as target which must fulfilled in taking

sample from population.

On study this which Becomes sample is Amount Required Tax Vehicle Motorized On Office Samsat UPT PPD BP2RDSU BUTTON PARKDuring the 2021 period, there were 97,783 motor vehicle taxpayers and car.

4. Location Study

As for location study conducted in Office Samsat UPT PPD BPRDSULUBUK PAKAM Jl. Tirta Deli, Tj. Garbus one, Kec. Lubuk Pakam, District Deli Serdang.

5. Instrument Study

The method I use is the survey and questionnaire method survey is method collection data primary which in earn by direct from source original (no through intermediary). like: Data Required Taxin pay the tax and Interview which aimed at to head part TU in Office SAMSAT UPT PPD BP2RDSU BUTTON PAKAM, and Required tax.

6. Technique Collection Data

Technique Collection Data which used in study this withTo do Interview, Observation, Questionnaire and Documentation.

7. Technique Analysis Data

▪ **Test Statistics Descriptive**

According to Ghozali, (2018: 19) descriptive statistical tests provide a picture or description of a data seen from the average value ormean, standard deviation, variance, maximum, minimum, sam, range, kurtosis and skewness (slope of distribution).

- **Test Validity**

According to Ghozali, (2018: 19) A valid instrument means a measuring tool used to get the data (measure) is valid. Valid means that the instrument can be used to measure what should in measuring. Meter which valid could used for measure the length carefully, because the meter is a tool for measuring measure long.

- **Test Reliability**

According to Ghozali, (2018) Reliability Test is a tool to measure a questionnaire which is an indicator of a variable or construct.A questionnaire is said to be reliable or reliable if someone's answerstatement is consistent or stable over time. Measurement reliability conducted with method one shot or measurement very just then result compared with question other or measure correlation between answer question.

- **Assumption Test Classic**

is something requirements which must there is on regression linear multiple. In test assumption classic which used in study this use a number of test that is Test Normality, multicollinearity, and Heteroscedasticity.

▪ **Regression linear multiple**

Model analysis data which used in study this is withusing multiple regression analysis, because in regression analysis other used for measure strength connection Among second variable or more also could show direction connection Amongvariable independent (Ghozali, 2018:95).

- **Test Hypothesis**

- Coefficient Determination multiple (R2)

The coefficient of determination test is used to determine the effect of from variable independent to variable dependent in modelregression which has explained previously. Following this could seen resultstest coefficient determination on influence awareness Required tax, reform administration, attitude Required tax, and accountability servicepublic to obedience Required tax vehicle motorized on statistical calculations. That is Test F and Test T

Research Results and Discussion

1. Test Validity

Testing the validity in this study using Pearson correlation that is by calculating the correlation between the values obtained from the questions. If the Pearson correlation obtained hassignificance value below 0.05 or sig. <0.05 means the data obtainedis valid, and if correlation score each item question withthe total score has a significance level above 0.05 or sig. > 0.05 thendata that obtained is invalid (Ghozali, 2018).

Table 1. Awareness Required Tax

Variable Question	R Count	R table	Information
X1.1	0.754	0.197	VALID
X1.2	0.485	0.197	VALID
X1.3	0.756	0.197	VALID
X1.4	0.677	0.197	VALID
X1.5	0.486	0.197	VALID
X1.6	0.324	0.197	VALID

Reform Administration

Variable Question	R Count	R table	Information
X2.1	.673	0.197	VALID
X2.2	.488	0.197	VALID
X2.3	.508	0.197	VALID
X2.4	.577	0.197	VALID
X2.5	.489	0.197	VALID
X2.6	.711	0.197	VALID

Attitude Required Tax

Variable Question	R Count	R table	Information
Y.1	.648	0.197	VALID
Y.2	.693	0.197	VALID
Y.3	.671	0.197	VALID
Y.4	.608	0.197	VALID
Y.5	.762	0.197	VALID
Y.6	.670	0.197	VALID

2. Test Reliability

Variable could said reliable if give score *cronbach's alpha* > 0.60 (Ghozali, 2018). Instrument reliability test can be done by see *cronbach's alpha* . Reliable instrument means when used several times to measure the same object Reliable instrument not necessarily valid and valid instruments are not necessarily reliable, so reliability instrument is condition for testing validity instruments.

Table 2. Results Reliability

Variable	*Cronbanch's Alpha*	*N of Items*	Information
Awareness Required Tax	0.61	6	Reliable
Reform Administration Required Tax	0.59	6	Enough Reliable
Attitude Required Tax	0.64	8	Reliable
Accountability Service Public	0.78	6	Reliable
Obedience Taxpayer	0.76	6	Reliable

3. Test Assumption Classic

4. Test Normality

- Normality test aims to test whether in the regression model, variable bully or residual have distribution normal (Ghozali,2018). The normality test used in the researcher is the test One Sample Kolmogorov-Smirnov Test, with a significant level of 0.05 or 5%. If significant which generated > 0.05 so distribution the datasaid to be normal. Conversely, if the resulting significant <0.05 then data no distributed normal.

- **Test Multicollinearity**

The multicollinearity test aims to test whether the regression model found a correlation between independent variables. The regression model that well there should be no correlation between the independent variables. How to detect the presence or absence of multicollinearity in the model regression can be seen from the *tolerance value* and the opposite *of the inflation variance factor* (VIF). If score VIF 10 and score *Tolerance* 0.10 showed that there was no muticolinarity in the study (Ghozali, 2018).

Table 3. Results Test Multicollinearity

			Unstandardized Residual
N			100
Normal Parameters[a,b]	Mean		0E-7
	Std. Deviation		1.63395920
Most Extreme Differences	Absolute		.129
	Positive		.129
	Negative		-.075
Kolmogorov-Smirnov Z			1.286
Asymp. Sig. (2-tailed)			.073

Coefficients [a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1_Awareness_Tax Obligation	.830	1,205
	X2_Reformasi_Administration_Tax Obligations	.518	1,929
	X3_Attitude_Mandatory Tax	.448	2.234
	X4_Accountability_Public_Services	.879	1.138

▪ **Test Heteroscedasticity**

The heteroscedasticity test aims to test whether in a model regression, occur inequality variance from residual oneobservation to another observation, if the variance of the residual from one observation to another observation remains, it is called heteroscedasticity. And if variance different, then it is called also heteroscedasticity.
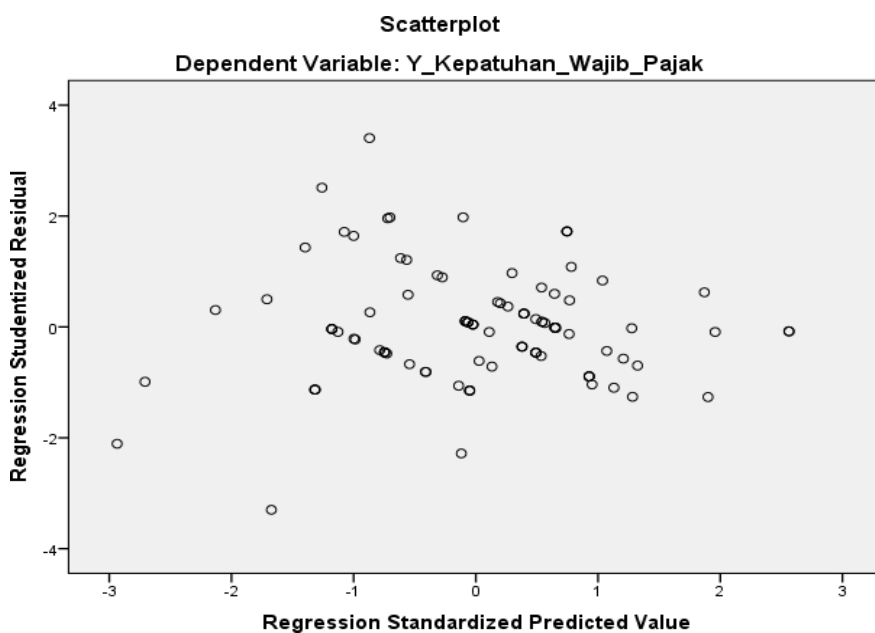
Picture 1. Chart scatter data

- **Test Regression linear multiple**

The hypothesis in this study was tested using the equation multiple linear regression. The results of multiple linear regression analysis can be seen on the following table:

Table 4. Results Test Regression linear multipleCoefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.990	2.423		2.472	.015
X1_Kesadaran_Wajib_Pajak	.065	.062	.084	1.053	.295
X2_Reformasi_Administrasi_Wajib_Pajak	-.254	.107	-.240	-2.374	.020
X3_Sikap_Wajib Pajak	.589	.092	.700	6.433	.000
X4_Akuntanbilitas_Pelayanan_Publik	.182	.063	.225	2.893	.005

- **Test Hypothesis**

- **Test Coefficient Determination (R2)**

The value of the coefficient of determination shows how far the ability independent variable in explaining the variation of the dependent variable. If *RSquare* is as big as 1 means fluctuation variable dependent entirely can be explained by the independent variable and does not exist factor other which cause fluctuation dependent. Score *RSquare* range almost 1, means the more strong ability variable independent could explain variable dependent. On the other hand, if score *R Square* the more approach number 0 mean the more weak the ability of independent variables to explain variable fluctuations dependent.

Table 5. Results Test Coefficient Determination (R2)
Model Summary [b]

Model	R	R Square	Adjusted R Square	Error of the Estimate
1	.705 [a]	.496	.475	1.668

- **Test Appropriateness Model F**

Test appropriateness model conducted to know is model regression is feasible or not to use. If the probability is smaller from the level of significance (Sig < 0.05) then the research model can be used or the model is feasible. If the probability is more big from level significance (Sig > 0.05) so model study nocan be used or the model is not feasible. Testing in study this use statistics F which there is on table Anova.

Table 6 F . Test ResultsANOVA [a]

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	260.598	4	65.149	23.416	.000[b]
Residual	264.312	95	2.782		
Total	524.910	99			

- **Test t**

- If the significance value of the t test is > 0.05, then H $_0$ is accepted and H1 is rejected. It means no there is influence Among variable independent to variable dependent.
- If the significance value of the t-test <0.05, then H0 is rejected and H1 is accepted. It means there is influence Among variable independent to variable dependent. Results test coefficient determination could seen on table 4.18below this :

Table 7 t test resultsCoefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.990	2.423		2.472	.015
X1_Kesadaran_Wajib_Pajak	.065	.062	.084	1.053	.295
X2_Reformasi_Administrasi_Wajib_Pajak	-.254	.107	-.240	-2.374	.020
X3_Sikap_Wajib Pajak	.589	.092	.700	6.433	.000
X4_Akuntanbilitas_Pelayanan_Publik	.182	.063	.225	2.893	.005

From table on could explained could known that:

- The significant value of Taxpayer Awareness is 0.295 which means that the value is greater from 0.05 so that could concluded that Awareness Required tax no take effect to Obedience Required Tax.
- The significant value of Taxpayer Administrative Reform is 0.020 which means that score the more small from 0.05 so that could concludedthat Reform Administration Required Tax take effect to Obedience Taxpayer.
- The significant value of the Taxpayer's Attitude is 0.000 which means that the value of is smaller than 0.05 so it can be concluded that Attitude Required Influential tax to Compliance Taxpayer.
- Score significant Accountability Service Public as big as 0.005 which meansthat score the more small from 0.05 so that could concluded that Accountability Service Public take effect to Obedience RequiredTax.

Conclusion

The results of the analysis and discussion regarding the effect of taxpayer awareness, reform administration, attitude and accountability service public to obedience Required tax vehicle motorized on Office Samsat UPT PPD BP2RDSU BUTTON PARK could concluded that :

1. Based on the results of the analysis, it shows that the awareness of taxpayers does not significantly influence the compliance of vehicle tax payers motorized. These results indicate that the higher awareness of mandatory taxes at the UPT PPD BP2RDSU Samsat Office LUBUK PAKAM then the increasing compliance of taxpayers in the office Samsat UPT PPD BP2RDSU BUTTON PAKAM, that the more tallawareness of taxpayers at the UPT PPD BP2RDSU Samsat Office LUBUK PAKAM, the compliance of taxpayers in Indonesia will also increase on Office Samsat UPT PPD BP2RDSU BUTTON PAKAM, with existenceawareness does not necessarily mean that taxpayers comply with legal policies which currently happen..

2. Based on the analysis results show that the Administrative Reform significantly influence the compliance of vehicle tax payers motorized. Results this show that with existence reform administrationour can knowing income every the year and see developmentin year does this reach target or no.

3. Based on results analysis show that Attitude Required Tax significantly influence the compliance of vehicle tax payers motorized. Results this show that attitude Required tax could affect taxpayer compliance, the attitude of taxpayers each individual will be different because of the attitude of each mindset each individual for adapt deep self situation whatever.

4. Based on the results of the analysis show that service accountability public take effect by significant to obedience Required tax vehicle motorized. Results this show that with existence servicepublic this Required tax feel satisfied on service that they give tosi Required tax and Required tax also feel happy if problem which theyhave been handled/assisted by public service.

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