

Jakarta, October 4, 2017

Attention to:

Submission ID number **136**

FULL PAPER ACCEPTANCE NOTIFICATION

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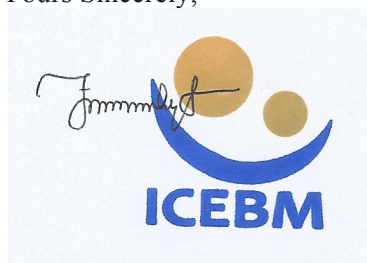
Dear Fran Sayekti, Lilis E Wijayanti, Prasojo & Ida Ernawati,

Thank you for your paper submission. The scientific committee have now finished reviewing your paper entitled “**The Influence of Modernization of Tax Administration to Taxpayer Compliance (Case Study KPP Pratama Region Province Yogyakarta)**” and we are pleased to inform you that your submitted full paper is **ACCEPTED** for the oral presentation at The Sixth ICEBM 2017, 16-17 November 2017, Foreign Trade University, Hanoi, Vietnam. The paper will be electronically published in the ICEBM 2017 proceedings. Hence, please improve your manuscript based on the reviewers’ comments and suggestions (please see appendix on page 2).

Please be informed to avoid unnecessary delay, your revised full paper should be returned to secretariat@icebm.untar.ac.id by **October 7, 2017** and registration fee should be paid by the latest October 30, 2017. Papers without payment by October 30, 2017 will not be included in the proceedings.

Thank you and we look forward to welcoming you to the conference to present your paper.

Yours Sincerely,



Franky Slamet

Conference Office:

Committee of ICEBM 2017

Universitas Tarumanagara

Jl. Let. Jend. S. Parman No. 1 Jakarta Barat 11440

Email: secretariat@icebm.untar.ac.id

Web: icebm.untar.ac.id

Co Host:





Hanoi, Vietnam
16-17 NOV 2017

Conference Venue:
Foreign Trade University



The Sixth International Conference
on Entrepreneurship
and Business Management

Appendix Submission ID #136:

The comments and suggestions are as follow:

This paper is well organized, yet the discussion need to elaborated because it was only refer to empirical studies without showing argumentation of the writer.

Co Host:



THE INFLUENCE OF MODERNIZATION OF TAX ADMINISTRATION TO TAXPAYER COMPLIANCE (CASE STUDY KPP PRATAMA REGION PROVINCE YOGYAKARTA)

The author:

Fran Sayekti¹⁾, Lilis E Wijayanti²⁾, Ida Ernawati³⁾, Prasajo⁴⁾

¹⁾University Of Technologi Yogyakarta, Yogyakarta, Indonesia

²⁾University Of Technologi Yogyakarta, Yogyakarta, Indonesia

³⁾Small Tax Office Madiun, East Java, Indonesia

⁴⁾Islamic University Sunan Kalijaga, Yogyakarta, Indonesia

Corresponding author: fran.sayekti@uty.ac.id

Abstract

There were many researches about Taxpayer compliance in Indonesia. It was because taxpayer compliance in Indonesia was different among provinces in Indonesia. More ever compare to the neighbor country like Malaysia, and Thailand, taxpayer compliance in Indonesia were the lowest. One of the factors which influence taxpayer compliance is the taxpayer's perception of the services provided by the tax service office. Tax Modernization is one of Government effort to increase the quality of service for the tax payers. Tax Modernization means modernizing and improvement in tax services which include modernizing in structure, in procedure, in strategy and in culture of the organization. This research examined the influence of the tax modernization to the taxpayer's compliance. The research conducted on taxpayers in the Small Tax office (STO) in Yogyakarta Province. There are 5 Small Tax office in Yogyakarta, namely STO Yogyakarta, STO Sleman, STO Wonosari, STO Bantul and STO Wates. The research use primary data from Taxpayer who registered in that Small Tax Office. The primary data obtained by interview directly with the taxpayer who spread in the 5 STO. The research used multiple regression analysis to determine the influence of each partial modernization aspects of taxation. The results show that the respondent perceptions of the organizational structure and modernization of organizational culture influenced taxpayer compliance. While the modernization strategy of the organization and modernization of organizational procedures didn't influence taxpayer compliance.

Keywords: *Taxpayer compliance, modernizing in procedure, structure, strategy and in culture.*

Introduction

Tax has important role in every country, Indonesia is one of them. Revenue from tax in Indonesia is the main sources of government's financing and development. Structure National Budget Indonesia (called APBN) show that Tax Revenue gave contribution around 70 % till 80% from total Government revenue. Every year the Indonesian government through the finance ministry sets an ever increasing revenue tax target. The achievement targeted tax revenue was influenced by taxpayer compliance. Unfortunately taxpayer compliance in Indonesia was still low around 60% in 2015, compare to our neighbor Malaysia, the taxpayer compliance reach 80%. This compliance still dominated by Individual taxpayer who works as employee.

There are many factors caused level of taxpayer compliance was low. According to P Feld and Bruno S Frey (2007), society was less interested to pay tax, because they didn't obtain benefit directly from government when they pay tax. Taxpayer would pay tax happily if they felt satisfied with the service from Tax Office. Government behaved fairly to the taxpayer, also can raise taxpayer's compliance. Increasing the level of taxpayer's compliance could be caused by the higher level of monitoring and the higher sanction which they will get if they didn't fulfill the rules.

Government needs big efforts to encourage increasing taxpayer's compliance day by day. Modernization in tax administration is one a big efforts to attain it. Objective of Modernization in tax administration is to raise awareness of the taxpayer to pay taxes dutifully. Modernization will give an easier way for tax payer in doing their obligation. 'One Stop Service' concept, with services performed by Account Representatives, utilizing information technology for 'e-filing', 'e-SPT', 'e-registration' services, and the establishment of a call center. All are giving easiness for taxpayer.

Modernization in tax administration, include modernization in Organization Structure, modernization in procedure, modernization in strategy, and modernization in culture. Modernization in structure was conducted based on Financial Minister Rules number 443/kmk.01/2001. Under the modernization in structure, Directorate General of Taxation (DGT) has been shifting from type of tax-based organization structure into functional based organization structure. DGT was separated by segmentation of taxpayer. There are Large Tax Offices (LTO), Medium Tax Offices (MTO) and Small Tax Offices (STO). Modernization in procedure conducted by One stop service utilizing information technology for 'e-filing', 'e-SPT', 'e-registration' services, and the establishment of a call center. In the LTOs, MTOs and STOs, there are special staff as called "Account Representative". Modernization in strategy was undertaken develop human resources seek to increase the capacity of individuals to carry out their duties and, ultimately, will result in higher productivity, tax compliance and higher public trust in the DGT. The modernization of organizational strategy can further increase the public's understanding of the importance of tax as the main source of development finance for the state. Through the tax

campaign, it is hoped that the public will be more aware to pay taxes because in the end the paid taxes will return to the people. The last is modernization in culture include image enhancement of the DGT in the eyes of the public. To improve its image, the DGT tries to amend the tax laws, to implement good governance framework, to improve objection and appeal mechanism, and to improve audit procedure (http://www.pajak.go.id/sites/default/files/Annual_Report%202007)

This study tried to know the effectiveness implementation of modernization tax in STO's Yogyakarta. This study was necessary because designed modernization in tax administration need big amount expenses. Finding from this study can concluded that the objective of modernization can be achieved. Unexpected modernization only giving more easiness for officer than taxpayer, therefore increasing taxpayer's compliance will not increase. It also means that additional expense for modernization didn't cause increasing tax revenue. Those are encouraged this study need to conducted.

Theory background and previous research

There are many definitions about Tax compliance. Kirchler (2007) perceived a simpler definition in which tax compliance is defined as the most neutral term to describe taxpayers' willingness to pay their taxes. According Nurmantu (2003), tax compliance is defined as "a situation where the taxpayer conducted tax obligations and meets the rights of taxation if necessary". There are two forms of taxpayer compliance namely formal compliance and material compliance. Formal compliance is a state where taxpayer conducts his tax obligations formally in accordance with the provisions of the tax laws. Material compliance is a state where the taxpayer is substantially complying with the taxation material, according to the contents and spirit of tax laws. According Nasucha (2004), tax compliance can be defined from the tax compliance to enroll, to submit the report (SPT), compliance in the calculation and payment of taxes due, and compliance in the payment debt tax.

Research on the influence of modernization of tax administration many since tax modernization proclaimed by directorate general of tax in 2007 until now. Research has been done in almost all KPP in Indonesia. The results of several tax office offices in several regions produce similar and several different conclusions. Almost All research conducted to analysis the influence of modernization in tax administration on compliance showed that the modernization in tax administration influenced a significant positive on taxpayer compliance. Research conducted by Rahayu (2009) in STO Bandung, Pribadi (2010) in STO Tanjung Priok Jakarta, Irmayanti (2013) in STO Makasar, Dellimana (2013) in Bandar Lampung, Ademarta (2014) in STO Solok and STO Padang, Gunawan (2015) in , Irmayani (2015) in STO Surabaya, Saturan (2015), Ariani (2015) in STO Madiun, found that Modernization in tax administration influenced positive significant to taxpayer compliance. This shows that the purpose of the modernization of taxation to improve compliance can be achieved.

Modernization in tax administration covers 4 areas: modernization in organizational structure, modernization in service process (business process), modernization in strategy and modernization in culture. The study was developed to find if all areas of modernization undertaken could influence taxpayer compliance. The results of research conducted by Pribadi (2010) conducted a sequence of modernization that most influence taxpayer compliance the first structure, second human resources, the third good governance and the last was business process. The research was conducted in Tanjung Priok STO.

Study conducted by Irmayani, Dellimana, Ademarta, Gunawan, Ariani, Mentayani dan Darmayasa trying to analyze the modernization in the field which influenced taxpayer compliance instead. Irmayani (2015) based on data processed with SPSS 20.00 program by using multiple linear regression analysis, the results of the research indicated that the variable modernization of organizational procedures or business process have a positive effect on taxpayer compliance. While the variables of modernization of organizational structure, modernization of organizational strategy, and modernization of organizational culture have no effect on taxpayer compliance. This study was conduct in STO Surabaya. This result was in line with Dellimana (2013). The research was did by Ariani (2015) resulted different finding. The study was done in STO Madiun found that Modernization in structure and business process effected to the compliance tax payer. The study conducted Gunawan (2015) showed that the partial testing showed variable changes in organizational structure, changes in the implementation of services, facilities that utilize IT services do not have a significant effect on tax compliance, while variable employee code of conduct has a significant influence on tax compliance. The study was conducted in difference STO by Darmayana (2015) found the same result with Gunawan.

Research Framework

Based on theory background, and objective of the study, the research framework is presented in Figure 1 below

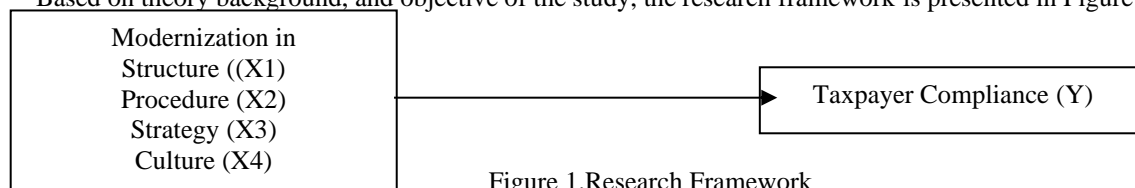


Figure 1. Research Framework

Hypothesis

Based on the previous research and the theory background, the hypothesis of this research separated into 4 hypothesis. There are:

- H1 : Modernization in organizational structure influence taxpayer compliance
- H2: Modernization in procedure influences taxpayer compliance
- H3: Modernization in strategy influences taxpayer compliance
- H4: Modernization in culture influences taxpayer compliance

Data and the Research Methodology

The data in this study is primary data in the form of questionnaires on taxpayer perceptions related to the modernization of tax administration and taxpayer compliance. The data were obtained by the survey. Survey was conducted by interview directly the respondent.

Variable measurement

Variable dependent: Taxpayer compliance variable consists of juridical aspect, namely compliance fulfillment based on motivation in taxpayers. The psychological aspect is the taxpayer's perception of everything that explains the taxation. The sociological aspect is seen from the social aspect of the tax system. Taxpayer compliance is measured by 4 questions using a liker scale of 1 - 5.

Variable Independent: The independent variable in this research is the modernization of tax administration. Modernization of tax administration consists of 4 aspects:

- a. The modernization of the organizational structure (X1) is asked with 4 items of question Questions
- b. Modernization of tax administration procedure (X2) is asked in 4 question items
- c. Modernization strategy organization tax administration (X3) is asked with 2 item questions about internal quality control and online service.
- d. Modernization of organizational culture (X4) is asked with 4 questions

Data Analysis

The statistical tool used to analyze data is multiple regression, where taxpayer compliance as the dependent variable and modernization of tax administration in every fields as independent variable. The mathematical model of multiple regression is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e.....(1)$$

Y = Taxpayer compliance

X₁ = Modernization administration in organizational structure

X₂ = Modernization administration in organizational procedure

X₃ = Modernization administration in organizational strategy

X₄ = Modernization administration in organizational culture

β₁, β₂, β₃, β₄ = Regression Coefficient

e = sampling error.

Results and Discussion

Respondent data

The respondents used in this study are taxpayers who have registered in the five STOs in Yogyakarta area. Details the respondents will be described in the table below:

Table 1
Data of Respondents by Tax Office Location

No	STO	Tax Payer	
		Number	Percentage
1	STO Yogyakarta	78	27,9%
2	STO Sleman	20	7,1%
3	STO Wonosari	24	8,6%
4	STO Wates	70	25%
5	STO Bantul	88	31,4%
Total		280	100%

Sources: Primary data processed

Table 2 below, respondents divided based on the kinds of tax. There are 5 group respondents which divided based on kind of tax and who is the taxpayer. Actually there three kind of tax: Income Tax, Value Added Tax (VAT) and Land and Building Tax. There are three group of taxpayer: Individual tax income, corporate tax income and regarding their tax obligation we divided in Corporate Tax Income and VAT and Individual Tax Income and VAT

Table 2
Taxpayer based on the type of tax

No	Types of tax	Number	Percentage
1	Corporate Tax Income	27	14,52%
2	Individual Tax Income	66	35,48%
3	Corporate Tax Income and VAT	12	6,46%
4	Individual Tax Income and VAT	7	3,76%
6	Land and Building Tax	74	39,78%
Total		186	100.00%

Sources: Primary data processed

Data quality Testing

The quality of the data is tested the level of validity and reliability. The validity of the data was tested using Spearman correlation while the reliability test used Cronbach Alpha. The result of validity test shows that each variable has positive correlation to total variable while the results of reliability test data shows the value of Cronbach Alpha more than 0.6, this means that the all variables are declared reliable.

Hypothesis Testing

Hypothesis test in this study aims to determine whether the modernization in tax administration will affect the level of taxpayer compliance or not? And tax modernization in terms of what affects taxpayer compliance; the hypothesis testing used Multiple Regression. Hypothesis test results are presented in Table 3 and Table 4 below:

Table 3
Coefficient determinant

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate	Durbin Watson
1	.451 ^a	.204	.126	4.34934	1.902

Table 3 above, show the value of R square is 0,204. This number mean that the model only explain 20.4% influence of the independent variables consisting of modernization in structure, modernization in procedure, organizational, modernization in strategy and modernization in culture with the dependent variable taxpayer compliance. While the remains were explained by other variables not examined.

Table 4
Multiple Regression Testing

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	statistical collinearity	
	B	Std. Error	Beta			Tolerance	VIF
1. (Constant)	34.661	7.009		4.945	.000		
Structure (X1)	1.226	.548	.465	2.302	.031	.451	2.216
Procedure (X2)	-.166	.470	-.071	2.240	.726	.482	2.076
Strategy (X3)	.715	.847	.17	-.353	.403	.641	1.559
Culture (X4)	.907	.394	.427	.845	.027	.565	1.771

a. *Dependent Variable : taxpayer compliance*

Based on the T value sig in table 4, show that Tax Modernization in variables organizational structure has significance level of 0,031 ($< 0,05$), and Modernization in organizational cultural variables have significance level 0,0274 ($< 0,05$), therefore can be concluded that the hypothesis I and IV that the modernization of tax administration in organizational structure and modernization in culture have effect to the taxpayer's compliance were acceptable. While Modernization tax administration in procedures and strategy have significance level of 0,726 ($> 0,05$) and .403 therefore It can be concluded that the hypothesis II and III were not acceptable. It means the tax modernization in procedure and in strategy have not effected to the taxpayer's compliance.

Discussion

Based on the results of hypothesis testing shows the variable of tax modernization in the field of structure and culture affect taxpayer compliance. This was reasoned because the division of tax office into LTO, MTO and STO then facilitate government control to the taxpayer, because taxpayers and tax office closer. This also can be interpreted that taxpayers feel the modernization of the organizational structure facilitate taxpayers in carrying out tax obligations for various types of taxes in the same office. The existence of Account Representative was felt very helpful taxpayer in fulfilling their tax obligations. This will encourage taxpayers to always abide by their tax obligations.

Changes in the culture of tax officials in serving the taxpayers who become more efficient and professional will impact taxpayer compliance. One of the factors affecting taxpayer compliance is trust the tax officers, therefore the cultural changes that occur within the tax office as one of the forms of tax administration modernization will improve taxpayer compliance. Taxpayer increase their trust to the Tax officer because there is a changing in culture. The results of this study are in line with Pribadi (2010) and Ariani (2015) that found that modernization in the field of organizational structure affect taxpayer compliance. But it was not in line for the modernization of culture or good governance. In research Ariani (2015) modernization good governance does not affect taxpayer compliance. In research Pribadi (2010) showed that modernization good governance not in second rank to influence taxpayer compliance.

The study also concluded that modernization in procedure and strategy did not affect the taxpayer compliance. It happens because the Taxpayer has not felt the benefits of the modernization in procedures. It is necessary to make improvements in services which can be felt by taxpayer directly. Modernization in strategy does not affect taxpayer compliance in paying taxes. Modernization in organizational strategy has not been done optimally so that the modernization of organizational strategy has not provided benefits for taxpayers, modernization in the form of tax campaigns are not responded by taxpayers. Taxpayer has not felt the benefits and easiness of modernization in procedures and in strategy. The results of this study are not in line with some research have done by Gunawan (2014), Ariani (2015) and Aryanti (2016) studies which find that modernization in business processes influences taxpayer compliance.

Conclusion

Based on the analysis of data that has been described in the previous chapter, it can be concluded modernization tax administration in structure and culture effected taxpayer compliance in the case of STO Yogyakarta but modernization in procedure and modernization in strategy did not influence taxpayer's compliance. Based on the result of this study, there should be an improvement of organizational procedures with program implementation, development and improvement of services and the implementation of strategy in order to modernize the application more useful by the taxpayer.

Research Limitation and suggestion for further research

This study has several limitations as follow The sample used in this study is limited to the Office of the Regional Office of the Directorate General of Taxation area of Yogyakarta Special Region which consists of 5 STO The analysis haven't separated taxpayer in every STO in Yogyakarta Province, this study do not make different between individual tax payer and corporate tax payer. The result showed that R square this research only around 20%, it mean there still many variable that can influence the taxpayer compliance.

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Authors' Bibliography

Fran Sayekti, ¹⁾

Born in Jakarta, Indonesia, November 21st 1967

The Sixth International Conference on Entrepreneurship and Business Management (ICEBM 2017)

Hanoi, Vietnam – November 16-17, 2017

ISBN: xxx-xxx-xxx-xx-x

Education background

Year	Degree	Field	Institution	City, Country	
1998	Master Administration	Business	International Business	Asian Institute Of Technology	Bangkok, Thailand
1991	Undergraduated (Sarjana)	Program	Accounting	Gadjah Mada University	Yogyakarta, Indonesia

Research Experience :

1. Implemented Technology Acceptance Model on Acceptance of Information Technology in Financial Information system for local Government published in *Journal of Management on Theory and Implementation*, volume 9 number 3, December 2016
2. The influence of Modernization Tax administration to the tax payer compliance. A study on STO in Province of Yogyakarta, submitted and will presented in ICEBM 7th. Hanoi
3. The Influence of CSR Disclosure on Tax Aggressive (Case study on SME) published in *JRAA/Volume III* , Number 1, March, 2016
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9. The Effect Attitude on Taxpayer Compliance, 2011 published in *Indonesia Accounting Research Journal (IARN)*
10. The influence of Attitude Factor to the fulfilling in Payment Land and Building Tax, 2010

Lilis Endang ²⁾

Lilis Endang WIjayanti

Birth Gunungkidul, Yogyakarta, Indonesia, August 18st 1967

Education background

Year	Degree	Field	Institution	City, Country	
2000	Magister Sains	Accounting	Gadjah Mada University	Yogyakarta, Indonesia	
1991	Undergraduated (Sarjana)	Program	Accounting	Gadjah Mada University	Yogyakarta, Indonesia

Major's Research

1. Implemented Technology Acceptance Model on Acceptance of Information Technology in Financial Information system for local Government published On Global Conference on Business, Management and Eterpreunership, Surabaya, November 2016.
2. Faktor-faktor yang Mempengaruhi Kepatuhan terhadap Pengendalian Intern, *Telaah Bisnis*, Vol 12 No. 2, Desember 2015.
3. Penggunaan Technology Acceptance Model untuk Memprediksi Minat Mahasiswa Berwirausaha, *Telaah Bisnis*, Vo 11 No. 2, Desember 2015

Ida Ernawati ³⁾

Birth in Magelang, August 5th 1968

Education background

Year	Degree	Field	Institution	City, Country	
2007	Magister Management	International Business	Gadjah Mada University	Yogyakarta, Indonesia	
1991	Undergraduated (Sarjana)	Program	Accounting	Gadjah Mada University	Yogyakarta, Indonesia

Research Experience

Perception Analysis of Taxpayer User On E_Registration System. Case study at KPP Yogyakarta Satu

Prasojo ⁴⁾

Born in Pati, March 22nd 1987

Year	Degree	Field	Institution	City, Country
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The Sixth International Conference on Entrepreneurship and Business Management (ICEBM 2017)

Hanoi, Vietnam – November 16-17, 2017

ISBN: xxx-xxx-xxx-xx-x

2012	Master Degree in Accounting	Financial Accounting	Trisakti University	Jakarta, Indonesia
2009	Undergraduated Program (Sarjana)	Accounting	Technology University of Yogyakarta	Yogyakarta, Indonesia

Research Experience

- 1) Prasojo (2015). *The Influence Good Corporate Governance to Financial Performance of Islamic Banks*. Jurnal Dinamika Akunansi dan Bisnis, Vol. 2 No. 1, March 2015. Page 61-72
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