

ABSTRACT

The Influence of Digital Technology Systems, Difficulty in Accessing Tax Payments, Ease of Digital Tax Systems and Knowledge of Taxes on Tax Compliance of Private Companies in the Property Sector (2019-2024)

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Digitalization has become known to the wider public since the Covid-19 pandemic, this technology is a system that converts analog media into digital, the sophistication of this technology has helped every business process or other economic activity become more practical, effective and efficient. In this case, the government plays a very important role in efforts to align every domestic company to be able to continue to compete with increasingly sophisticated developed countries. One of these efforts is the implementation of digitalization for the tax system which is mandatory for domestic companies without exception for property sector companies. The aim of this research is to determine the influence of digital technology systems, difficulty in paying taxes, ease of digital tax systems and knowledge about taxes on tax compliance of private companies in the property sector for the 2019-2024 period. The population in this research are private property sector companies that are members of the CHL group and several well-known companies listed on the IDX. The sampling method uses a purposive sampling technique with SPSS 23 data processing. The results of the research state that digital technology systems, difficulty in paying taxes, ease of digital tax systems and knowledge about taxes influence tax compliance of private companies in the property sector in the 2019-2024 period, both partially and Partial. simultaneously.

Keywords: Private Company Tax Compliance in the Property Sector for the 2019-2024 Period, Digital Technology System, Difficulty in Accessing Tax Payments, Ease of the Digital Tax System, Knowledge of Taxes, Covid-19

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