

ABSTRACT

This research was intended to know the effect of the Application of e-Invoicing System for Obedience Taxable Entrepreneurs With an Understanding of the Internet as a moderating variable. This research used primary data which was obtained from the respondents through questionnaires which were used in the research. The research sample number of 66 entrepreneur taxable registered using e-Invoicing at the Tax Office Pratama Palembang. The sampling technique used convenience sampling. The data analysis method used descriptive statistic, data quality test, classis assumption test, and Hypothesis testing which use Moderated Regression Analysis (MRA), coefficient of determination, F test and also t test. The research result showed that Understanding of the internet can't moderate the relationship between the application of einvoicing system gave result on the obedience taxable entrepreneurs. has no effect on the application for Obedience Taxable.

Keywords: *Application of e-Invoicing System, obedience Taxable Entrepreneurs, understanding of the Internet.*