Analysis of Understanding of Tax Regulations and Awareness on Compliance with Socialization as a Moderating Variable

Latersia Br Gurusinga [1], Jhon Raphael Saragih [2], Citra Dewi [3]*

[1] Sekolah Tinggi Manajemen Bisnis Multi Smart, Indonesia: dewiicitra654@gmail.com
[2] Sekolah Tinggi Manajemen Bisnis Multi Smart, Indonesia
[3] Sekolah Tinggi Manajemen Bisnis Multi Smart, Indonesia
* Author's corrrespondence: Citra Dewi

Abstract: Understanding of tax regulations and taxpayer awareness can affect taxpayer compliance. The better the understanding of tax regulations and taxpayer awareness, the higher the taxpayer compliance. This study aims to analyze the effect of understanding of tax regulations and taxpayer awareness on taxpayer compliance with tax socialization as a moderating variable at the Lubuk Pakam Pratama Tax Service Office. A total of 100 respondents were selected as samples using purposive sampling techniques. Data analysis was carried out using multiple linear regression tests. The results of the study indicate that partially, understanding of tax regulations has a positive and significant effect on taxpayer compliance, taxpayer awareness has a positive and significant effect on taxpayer compliance. Simultaneously, understanding of tax regulations and taxpayer awareness have a positive and significant effect on taxpayer compliance. Based on the moderated regression analysis (MRA) test, tax socialization is unable to strengthen understanding of tax regulations on taxpayer compliance and tax socialization is able to strengthen taxpayer awareness on taxpayer compliance.

1. Introduction

Taxes play an important role in contributing to state revenue. As a source of state financing and national development, taxes contribute almost 80% of total revenue in Indonesia. In addition to requiring active participation of tax officials, the most important thing needed is awareness from taxpayers to pay taxes.

Taxpayers who do not comply with their tax obligations are due to many factors, including a lack of understanding of taxation and taxpayer awareness. Taxpayer compliance is influenced by two factors, namely external factors and internal factors. External factors come from outside the taxpayer, which can be in the form of socialization and internal factors come from the taxpayer, one of which is the level of education, the higher the level of education, the more understanding and compliance in paying taxes. Non-compliance with tax reporting can be caused by a lack of counseling or socialization so that tax socialization is needed to increase internal factors in the form of understanding and awareness of taxpayers in making their tax payments (Afrida & Kusuma, 2022) .

Tax revenue in a country is influenced by economic growth, if the economic growth of a country increases, the income obtained by the community will also increase and the community is able to pay taxes as its obligation. Efforts that can be made to increase domestic tax revenue from the tax sector are by changing the tax collection system from *the official assessment system* to *the self -assessment system* . This system change gives taxpayers the confidence to report the amount of tax that should be owed. In this *self-assessment system,* taxpayers are given the authority, trust and responsibility to calculate, pay and report the amount of tax that must be paid. The tax sector has an important role in realizing people's welfare. However, the
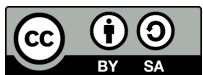
International Journal of Economics and Management Research 2025 (August), vol. 4, no. 2, Fitri, et al.

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state still has obstacles in tax collection because there are still many taxpayers who are not aware of their obligation to pay taxes (Wicaksono, 2020)

Taxpayer compliance is the awareness of taxpayers to fulfill tax obligations in accordance with applicable regulations without the need for an audit. Income tax or what is usually called PPh 21 is income tax in the form of wages, allowances, salaries, honorariums or other types of payments including names and forms that are related to positions, services and activities carried out by individuals who are tax subjects in the country (Gabriella Nella & Frederica Diana, 2024) .

Socialization is an effort to introduce the rules that apply to taxation. In addition, socialization is also a medium for tax authorities to encourage the public to play an active role in building the country through the obligation to pay taxes (Pujilestari et al., 2021) . When someone understands and understands taxation, there will be an increase in taxpayer compliance. Where there is also research that states that there is no effect of understanding tax regulations on taxpayer compliance (Wicaksono, 2020) .

2. Literature Review

Theory of Planned Behavior

Theory of Planned Behavior or theory of planned behavior was developed by Ajzen. *The Theory of Planned Behavior* is a development of *the Theory of Reasoned Action* proposed by Fishbein and Ajzen by providing some scientific evidence that the intention to perform a behavior is influenced by two factors, namely attitudes and subjective norms. Then Ajzen added a factor related to individual control, namely *perceived behavior control* , thus changing *the Theory of Reasoned Action* into *the Theory of Planned Behavior* . Because if humans have limited power over behavior, the purpose of the action cannot be the only factor that determines an action.

Taxpayer Compliance

Compliance is the motivation of a person, group or organization to act or not act in accordance with established rules. A person's compliant behavior is an interaction between individual, group and organizational behavior. Thus, compliance is submitting or complying with the rules to report information correctly about the amount of tax owed and paying taxes according to the specified time without any coercion.

Tax

Tax is the largest contributor of revenue for both the central and regional governments. Because the tax sector is the easiest sector to collect because tax collection is supported by the applicable Tax Law. Tax is a contribution from the people to the state treasury based on the law (can be enforced) without receiving reciprocal services (counter-performance) that can be directly addressed and which are used to pay for general expenses.

Taxpayer Awareness

The awareness possessed by humans includes awareness within themselves, awareness of others, the past and the possibilities of their future. Taxpayer awareness is the most important factor in the modern taxation system. So that taxpayer awareness is needed to pay taxes to the state to finance development for the benefit and public welfare (Sulistyowati & Nuryati, 2024) .

Taxation Socialization

Tax socialization activities help taxpayers become more aware and understand the current tax laws so that they can comply with the applicable laws when paying taxes (Fazriputri et al., 2021) .

3. Methodology

Types of research

The method used in this study is associative time series which uses quantitative data types. Associative time series is a forecasting model that combines variables or factors that may affect the quantity being forecasted, while time series is a forecasting technique that uses past data to predict the future.

This research contains three variables, namely independent variables (free and influencing), dependent variables (fixed and influenced) and moderating variables (strengthening or weakening the relationship between independent variables and dependent variables). The independent variables used in this study are understanding of tax regulations and taxpayer awareness, while the dependent variable used is taxpayer compliance and the moderating variable used is tax socialization.

Research Object

The object of the research is the Lubuk Pakam Primary Tax Service Office located at the State Finance Building, 2nd and 4th Floors, Jl. Pangeran Diponegoro No. 30A, Madras Hulu, Medan Polonia District, Medan City, North Sumatra 20152.

Data Types and Sources

This study uses quantitative data types. Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research certain populations or samples, data collection using research instruments, statistical data analysis, with the aim of testing the established hypothesis (Sugiyono, 2018) . This data source is obtained from questionnaires that have been filled out by respondents and is in quantitative form which is processed using the SPSS application.

4. Results and discussion
Research result
Descriptive Statistical Test Results

Descriptive statistical measurements of this variable need to be done to see the general data description such as the number of data (N), minimum value (Min), maximum value (Max), average value (Mean) and standard deviation of each variable, namely Understanding of Tax Regulations ($X1$) , Taxpayer Awareness ($X2$) , Taxpayer Compliance (Y), and Tax Socialization (Z). The results of the descriptive statistical testing of the study are as follows:

Table 1. Results of Descriptive Statistical Tests
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Devia-
X1	100	15	35	25.91	4,678
X2	100	8	20	14.30	2,695
Y	100	13	25	19.39	2,957
Z	100	8	25	17.83	3,890
Valid	100				

Source: SPSS 25 Output (2025)

Based on the results of the descriptive statistical test in the table above, the information that can be obtained are as follows:
- The variable of Understanding Tax Regulations ($X1$) , from the data it can be described that the minimum value is 15 while the maximum value is 35, the average value of Understanding Tax Regulations is 25.91 and the standard deviation of the Understanding Tax Regulations data is 4.678.

- Taxpayer Awareness Variable ($X2_{)}$, from the data it can be described that the minimum value is 8 while the maximum value is 20, the average value of Taxpayer Awareness is 14.30 and the standard deviation of Taxpayer Awareness data is 2.695.
- Taxpayer Compliance Variable (Y), from the data it can be described that the minimum value is 13 while the maximum value is 25, the average value of Taxpayer Compliance is 19.39 and the standard deviation of Taxpayer Compliance data is 2.957.
- Tax Socialization Variable (Z), from the data it can be described that the minimum value is 8 while the maximum value is 25, the average value of Tax Socialization is 17.83 and the standard deviation of the Tax Socialization data is 3.890.

Data Quality Test Results

The purpose of data quality testing is to determine the consistency and accuracy of the data collected. Data quality testing resulting from the use of research data can be analyzed using validity testing and reliability testing.

Validity Test Results

Validity test is used to determine whether a questionnaire is valid or not. A questionnaire is declared valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. Validity test is done by comparing the calculated R value with the R table for *degree of freedom* (df) = n-2 where n is the number of samples. Large (df) = 100 - 2 = 98, and alpha 0.05 or 5% then produces an R table value of 0.196. If calculated R > R table then the indicator question is valid and vice versa if calculated R < R table then the indicator question is invalid. The results of the validity test calculation in this study are:

Table 2. Validity Test Results

Vari-	Item	R Count	Table r	Infor-
Un-ılations (X1)	X1.1	0.802		Valid
	X1.2	0.888		Valid
	X1.3	0.805		Valid
	X1.4	0.900	0.196	Valid
	X1.5	0.902		Valid
	X1.6	0.646		Valid
	X1.7	0.575		Valid
Tax-)	X2.1	0.737		Valid
	X2.2	0.770	0.196	Valid
	X2.3	0.785		Valid
	X2.4	0.736		Valid
Tax-)	Y.1	0.815		Valid
	Y.2	0.752		Valid
	Y.3	0.706	0.196	Valid
	Y.4	0.730		Valid
	Y.5	0.746		Valid
Tax	Z.1	0.816		Valid
	Z.2	0.762		Valid
	Z.3	0.866	0.196	Valid
	Z.4	0.811		Valid
	Z.5	0.772		Valid

Source: SPSS 25 Output (2025)

Table 2. shows that all statement items have positive coefficient values and are greater than the r table. This means that the questionnaire statement items obtained are valid and can be tested further.

Reliability Test Results

Reliability test is used to test the extent to which a measuring instrument is reliable to be used again for the same researcher . Reliability testing in this study uses the *alpha formula* . A construct or variable is declared reliable if *the cronbach's alpha value* is greater than 0.60 . The results of the reliability test can be seen below:

Table 3. Reliability Test Results

Variables	Cronbach's Alpha	Information
Understanding Tax Regulations (X1)	0.900	Reliable
Taxpayer Awareness (X2)	0.751	Reliable
Taxpayer Compliance (Y)	0.805	Reliable
Tax Socialization (Z)	0.864	Reliable

Source: SPSS 25 Output (2025)

Table 3. above shows that *the Cronbach's alpha value* of each variable, namely understanding of tax regulations, taxpayer awareness, taxpayer compliance, and tax socialization is greater than 0.60, so it can be concluded that the measuring instrument in this study is reliable.

Classical Assumption Test Results

The classical assumption test must be carried out first before the multiple regression test, this aims to determine whether the assumptions required are hypothesis testing has been met. The classical assumption test in this study is the normality test, multicollinearity test, heteroscedasticity test.

Normality Test Results

The normality test is conducted to see whether the variables used to test the hypothesis are normally distributed or not. In this study, the normality test was conducted in three ways, namely histogram diagrams, *normal probability plot* and *kolmogorov smirnov* . *Kolmogorov smirnov* test is more often used because it produces more detailed figures, and the results are more reliable. A regression equation is said to be normal if the *asymp sig value (2 tailed) Kolmogorov-Smirnov is* greater than 0.05 . The results of *the Kolmogorov Smirnov test* can be seen in the table below:
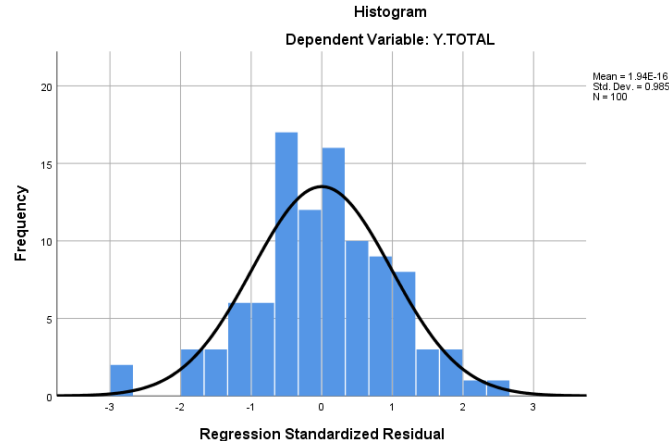

Figure 1. Results of Normality Test with Histogram Graph
Source: SPSS 25 Output (2025)

Based on Figure 1 of the histogram graph above, it can be seen that it is shaped like an inverted bell that fills the bell line, which means that the data can be said to be normally distributed. The results of the normality test can be seen in the *normal probability plot analysis* below:
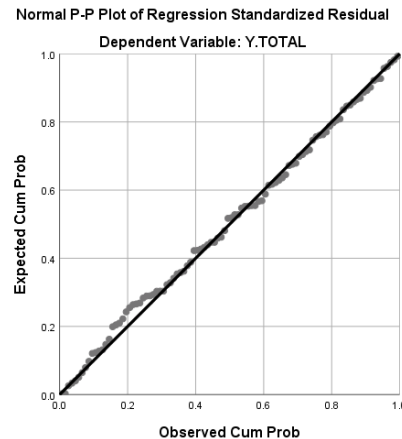
Figure 2. Results of Normality Test with *Probability Plot*
Source: SPSS 25 Output (2025)

Figure 2. shows that the points (data) in the normal *probability plot graph* follow the direction of the diagonal line. This means that the data in this study meets the assumption of normality.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters [a,b]	Mean	0.0000000
	Std. Deviation	1.94398415
Most Extreme Differences	Absolute	0.052
	Positive	0.030
	Negative	-0.052
Test Statistics		0.052
Asymp. Sig. (2-tailed)		.200 [c,d]

a. Test distribution is Normal.
b. Calculated from data.
c . Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: SPSS 25 Output (2025)

From table 4. it can be seen that the significant value of *Kolmogorov-smirnov* indicated by *asymp sig* (2 *tailed*) is above 0.05 or 5% which is 0.200. This shows that the data or variables in this study are normally distributed. In addition to *the Kolmogorov Smirnov test* Another way to test normality is with a normal *probability plot graph* .

Multicollinearity Test

The multicollinearity test aims to determine whether there is a strong relationship between independent variables in the regression model. In a good regression model, there should be no significant correlation between independent variables. This test can be done by checking the Tolerance or Variance Inflation Factor (VIF) value. If the Tolerance value $\geq$ 0.10 and the VIF value $\leq$ 10, then the data is said to be free from multicollinearity. Table 5 shows the results of the multicollinearity test.

Table 5. Multicollinearity Test Results

Coefficients [a]

| Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	0.449	2,228
	X2	0.449	2,226
	Z	0.362	2,759

a. Dependent Variable: Y

Source: SPSS 25 Output (2025)

Based on the test results in table 5. above, it can be seen that the *tolerance value* of Understanding Tax Regulations is 0.449 ($\geq$ 0.10) and the VIF value is 2.228 ($\leq$ 10). The *tolerance value* of Taxpayer Awareness is 0.449 ($\geq$ 0.10) and the VIF value is 2.226 ($\leq$ 10). The *tolerance value* of Tax Socialization is 0.362 ($\geq$ 0.10) and the VIF value is 2.759 ($\leq$ 10). This shows that there are no symptoms of multicollinearity between independent variables because all variable *tolerance values* are greater than 0.10 and all variable VIF values are less than 10.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is inequality *of variance* from the residual of one observation to another. To detect the presence of heteroscedasticity, *Scatter Plot can be used* . If there is no regular pattern, then the regression model is free from heteroscedasticity problems. The results of the heteroscedasticity test using the *Scatter Plot method* are obtained as follows:
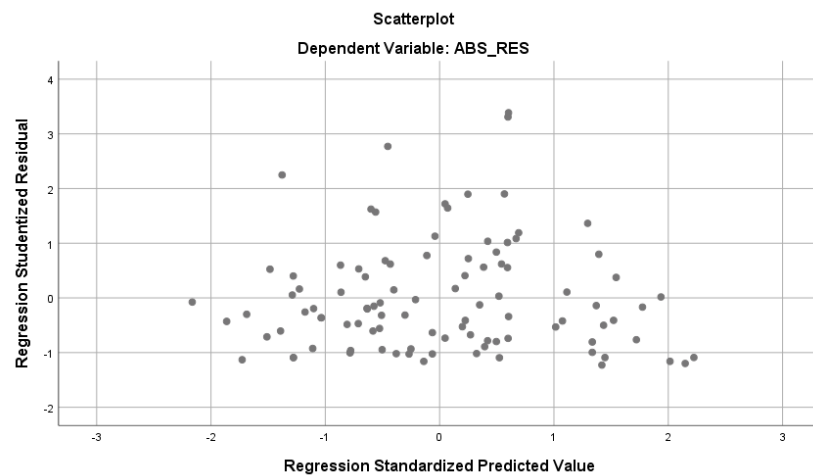
Figure 3. Results of Heteroscedasticity Test with *Scatter Plot*

Source: SPSS 25 Output (2025)

The results of the heteroscedasticity test from Figure 3 show that the *scatter plot graph* between SRESID and ZPRED shows a distribution pattern, where the points are spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable for use in predicting taxpayer compliance based on understanding tax regulations, taxpayer awareness moderated by tax socialization.

To test this heteroscedasticity can also be done with the glejser test. The test results will be presented in table 6. If the significance value is greater than 0.05 then there is no symptom of heteroscedasticity, if the significance value is less than 0.05 then there is a symptom of heteroscedasticity.

Table 6. Results of Heteroscedasticity Test with *Glejser Method*

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,311	0.753		1,740	0.085
	X1	-0.006	0.040	-0.024	-0.161	0.873
	X2	0.019	0.069	0.043	0.281	0.780
	Z	0.005	0.053	0.016	0.094	0.925

a. Dependent Variable: ABS_RES

Source: SPSS 25 Output (2025)

The test results in table 6. above, it can be concluded that the significant value of the Understanding of Tax Regulations variable is 0.873> 0.05, the significant value of the Taxpayer Awareness variable is 0.780> 0.05, and the significant value of tax socialization is 0.925> 0.05. So it can be concluded that there is no symptom of heteroscedasticity.

Multiple Linear Regression Analysis Test Results

Multiple linear regression analysis was conducted with the aim of measuring the influence between independent variables, namely understanding of tax regulations and taxpayer awareness , and dependent variables, namely taxpayer compliance. The following are the results of multiple linear regression analysis:

Table 7. Results of Multiple Linear Regression Analysis Test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6,475	1,241		5,217	0,000
	X1	0.218	0.057	0.345	3,839	0,000
	X2	0.508	0.099	0.463	5,159	0,000

a. Dependent Variable: Y

Source: SPSS 25 Output (2025)

Based on table 7. the results of the multiple regression analysis in the table above, it can be seen that the significant value of the variable understanding tax regulations (X1) is 0.000 <0.05 and taxpayer awareness (X2) is 0.000 <0.05, so it is concluded that understanding tax regulations has a significant influence on taxpayer compliance and taxpayer awareness has a significant influence on taxpayer compliance.

Moderated Regression Analysis (MRA) Test Results

Moderated Regression Analysis (MRA) test or interaction test aims to determine the role of the moderating variable on the independent variable on the dependent variable.

Table 8. Results of *the Moderated Regression Analysis* (MRA) Test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	13,112	0.602		21,772	0,000
	X1.Z	0.005	0.003	0.298	1,859	0.066
	X2.Z	0.014	0.005	0.469	2,925	0.004

a. Dependent Variable: Y

Source: SPSS 25 Output (2025)

Based on table 8. the results of the *Moderated Regression Analysis* (MRA) test in the table above, it can be seen that the significant value of the interaction variable between understanding tax regulations (X1) and tax socialization (Z) is 0.066 > 0.05 and taxpayer awareness (X2) and tax socialization (Z) is 0.004 < 0.05, so it can be concluded that tax socialization is not able to moderate the influence of understanding tax regulations. on taxpayer compliance and is able to moderate the influence of taxpayer awareness on taxpayer compliance.

Discussion

The Influence of Understanding Tax Regulations on Taxpayer Compliance

The results of the t-test stated that the variable of understanding tax regulations obtained a calculated t value of > or 3.839 > 1.98498 with a significant value of 0.000 < 0.05, so this result shows that understanding tax regulations partially has a positive and significant effect on taxpayer compliance at the Lubuk Pakam Pratama Tax Office so that H1 is accepted.

Understanding tax regulations partially has a positive and significant effect on taxpayer compliance. This means that the better the taxpayer's understanding of tax regulations, the higher the level of taxpayer compliance. A good understanding of tax regulations can help taxpayers understand their rights and obligations as taxpayers, as well as understand the consequences of tax non-compliance. Thus, taxpayers who have a good understanding of tax regulations will be more likely to comply with tax regulations.

This is in line with research conducted by (Komang et al., 2024) which states the positive influence of understanding tax regulations on taxpayer compliance. This is in contrast to the results of research conducted by (Wicaksono, 2020) which shows no influence of understanding tax regulations on taxpayer compliance.

The Influence of Taxpayer Awareness on Taxpayer Compliance

The results of the t-test state that the variable of taxpayer awareness obtained a calculated t value > t table or 5.159 > 1.98498 with a significant value of 0.000 < 0.05, so this result shows that taxpayer awareness partially has a positive and significant effect on taxpayer compliance at the Lubuk Pakam Pratama Tax Office so that H2 is accepted.

Taxpayer awareness partially has a positive and significant influence on taxpayer compliance. This means that the higher the taxpayer awareness of the importance of paying taxes and their obligations as taxpayers, the higher the level of taxpayer compliance. Good taxpayer awareness can help improve taxpayer compliance because taxpayers who are aware of the importance of paying taxes will be more likely to comply with tax regulations and fulfill their tax obligations.

This is in line with research conducted by (Isnaini & Karim, 2021) which states that taxpayer awareness has a significant effect on taxpayer compliance. This is in contrast to the results of research conducted by (Afrida & Kusuma, 2022) which states that taxpayer awareness does not have a significant effect on taxpayer compliance.

The Influence of Understanding Tax Regulations and Taxpayer Awareness on Taxpayer Compliance

From the results of the simultaneous F test, the calculated F value was obtained > F table or 56.361 > 2.70 with a significant value of 0.000 < 0.05, so these results indicate that the variable of understanding tax regulations (X_1) and taxpayer awareness (X_2) simultaneously have a positive and significant effect on taxpayer compliance (Y) at the Lubuk Pakam Pratama Tax Office so that H_3 is accepted.

Understanding of tax regulations and taxpayer awareness simultaneously have a positive and significant influence on taxpayer compliance. This means that when taxpayers have a good understanding of tax regulations and high awareness to fulfill tax obligations, their compliance with tax obligations will increase significantly.

The Influence of Understanding Tax Regulations on Taxpayer Compliance with Tax Socialization as a Moderating Variable

the Moderated Regression Analysis (MRA) test show that the significant value of the interaction variable between understanding tax regulations and tax socialization is 0.066 > 0.05, so it can be concluded that tax socialization is not able to moderate the effect of understanding tax regulations on taxpayer compliance at KPP Pratama Lubuk Pakam so that H4 is rejected.

Tax socialization is unable to moderate the influence of understanding tax regulations on taxpayer compliance. This means that tax socialization cannot strengthen or weaken the relationship between understanding tax regulations and taxpayer compliance.

This may be caused by several factors such as the quality of ineffective tax socialization or a fairly good understanding of tax regulations so that tax socialization cannot have a significant impact.

The Influence of Taxpayer Awareness on Taxpayer Compliance with Tax Socialization as a Moderating Variable

the Moderated Regression Analysis (MRA) test show that the significant value of the interaction variable between taxpayer awareness and tax socialization is 0.004 <0.05, so it can be concluded that tax socialization is able to moderate the influence of understanding tax regulations on taxpayer compliance at KPP Pratama Lubuk Pakam so that H5 is accepted.

Tax socialization is able to moderate the influence of taxpayer awareness on taxpayer compliance. This means that the better the tax socialization, the stronger the influence of taxpayer awareness on taxpayer compliance.

Effective tax socialization can help increase taxpayer awareness of the importance of paying taxes and the consequences of tax non-compliance. Thus, taxpayers who already have good tax awareness will be more likely to comply with tax regulations if taxpayers also receive good tax socialization.

5. Conclusion

Conclusion

Based on the results of the research analysis on the influence of understanding tax regulations and taxpayer awareness on taxpayer compliance with tax socialization as a moderating variable at KPP Pratama Lubuk Pakam, it can be concluded that understanding tax regulations has a positive and significant effect on taxpayer compliance. In addition, taxpayer awareness also shows a positive and significant effect on compliance. Simultaneously, understanding tax regulations and taxpayer awareness have a positive and significant effect on taxpayer compliance at KPP Pratama Lubuk Pakam.

However, tax socialization was not able to moderate the influence of understanding tax regulations on taxpayer compliance. On the contrary, tax socialization was able to moderate the influence of taxpayer awareness on taxpayer compliance at KPP Pratama Lubuk Pakam. This finding indicates that increasing taxpayer awareness supported by socialization activities can encourage higher levels of compliance.

Suggestion

Based on the conclusions that have been put forward, the suggestions that can be given from the results of this study are as follows. First, for the tax office , this study is expected to provide deeper insight into the importance of a good understanding of tax regulations and the importance of increasing taxpayer awareness. The results of this study can be the basis for consideration in designing tax education programs, developing tax awareness programs, and conducting taxpayer satisfaction surveys. Thus, this study can be used as a guide in efforts to improve taxpayer compliance in a sustainable manner.

Second, for taxpayers, this study can provide benefits in terms of increasing understanding of tax regulations, encouraging awareness in carrying out tax obligations, and increasing the use of available tax facilities. This study can be a source of relevant information to help taxpayers understand tax obligations better and build higher awareness in carrying them out.

Third, for further researchers, it is expected that the results of this study can be an initial reference for developing further studies by adding new variables, expanding the scope of the sample, and using more complex research methods and analysis techniques. This aims to ensure that studies on taxation can be conducted in more depth and provide a broader contribution to the science and practice of taxation.

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