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Understanding, Sanctions, and Tax Awareness of Taxpayer Compliance with Information Systems as Moderation Variables

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ABSTRACT

This study aims to obtain empirical evidence of the influence of understanding, sanctions and tax awareness with information systems as moderating variables. The population in this study is café MSMEs registered with the Ministry of Cooperatives and SMEs as many as 61 businesses. The sampling technique used saturated sampling. The number of samples obtained was 32 respondents. The data analysis technique used is multiple linear regression. The results showed that tax awareness had a positive and significant effect on taxpayer compliance, while tax understanding and tax sanctions did not affect taxpayer compliance. Information systems moderate the effect of tax understanding, tax sanctions and tax awareness on taxpayer compliance.

1. INTRODUCTION

In the State Budget (APBN), it is stated that one of the sources of state revenue comes from the internal sector, namely taxes. Taxes are a definite source of contributing funds to the state and is regulated by law (Erawati & Parera, 2017). According to Kastolani & Ardiyanto (2017), taxpayer compliance is a determining factor to increase income tax revenue. The government made efforts to improve taxpayer compliance, namely by changing the tax collection system from official assessment to self-assessment. With the self-assessment system, taxpayers are given full activeness and trust to calculate, pay, and report their taxes owed based on tax laws and regulations (Damayanti & Martono, 2018). The phenomenon that occurred in the number of annual tax returns of taxpayers as of April 30, 2022, reached 12.76 million tax returns. Director of Counseling, Services, and Public Relations of DGT Neilmaldrin Noor mentioned that the Annual Tax Returns from the agency's WP reached 887,762 or 7% of the total Annual Tax Returns received by the tax authority.

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Meanwhile, the number of corporate taxpayers who are required to report annual tax returns reached 1.65 million. Thus, the formal compliance ratio of taxpayers accounted for 53.72%. The number of individual WP Annual Tax Returns that are required to tax returns is 17.35 million people, so the formal compliance of individual WPs has reached 68.46%. With the total number of taxpayers submitting Annual Tax Returns reaching 19 million taxpayers, the formal compliance ratio as of April 30, 2022, reached 67.18%. Based on data from KPP Pratama Banjarmasin, the number of MSME taxpayers registered with KPP is 21,083 (2019), 24,756 (2020), and 28,214 (2021). As well as those who reported Annual Tax Returns 8,857 (2019) and 6,148 (2020) MSME taxpayers. Taxpayer compliance in reporting Annual Tax Returns decreased in 2020.

Several factors affect taxpayer compliance including tax understanding, tax sanctions, tax awareness and information systems as moderation variables. Taxpayer knowledge about taxes is indispensable to improve taxpayer compliance. Taxpayers will try to carry out their tax obligations in order to avoid tax sanctions in accordance with tax laws (Rahayu, 2017). Tax sanctions are one of the determining factors of a person's encouragement to behave, where individuals have beliefs about the existence of things that support or hinder an activity and their perception of how strongly these things will have an effect. The government can use tax sanctions to force taxpayers to fulfill their tax obligations (Pujilestari et al., 2021). Knowledge of various conveniences in carrying out their obligations, the procedures that must be carried out and the consequences that will be obtained if negligent, trigger the awareness of the Taxpayer itself. That way, it is hoped that taxpayer awareness can increase taxpayer compliance in fulfilling their tax obligations.

The rapid development of information technology today helps community activities and business processes. The Directorate General of Taxes is a tax authority in Indonesia tasked with collecting state revenue from the tax sector needs to respond to the development of information technology. The use of information systems in the field of taxation aims to be one of the steps to implement tax administration modernization reforms in Indonesia (Istutik & Pertiwi, 2021). Various innovations and developments have been carried out by the Directorate General of Taxes to provide convenience for taxpayers in carrying out their tax obligations. Improving the quality of this information system is carried out with the hope that the tax revenue target can be achieved. Some of the efforts that have been made by the Authority are the submission of Annual Tax Returns by e-filing, online registration of Taxpayers through e-registration, e-billing for tax payments, and the existence of a contact center and simplification of forms used by taxpayers to submit their tax obligations (Ministry of Finance of the Republic of Indonesia.). Improving the quality of information systems is expected to have a role in increasing taxpayer compliance with tax socialization activities carried out by the tax service office, tax sanctions imposed by the government due to tax non-compliance, and tax awareness for taxpayers.

2. LITERATURE REVIEW AND DEVELOPMENT HYPOTHESES

Taxpayers' knowledge and understanding of taxes is indispensable to improve taxpayer compliance. Taxpayers will try to carry out their tax obligations in order to avoid tax sanctions in accordance with tax laws (Rahayu, 2017). Irmawati (2015), Arviana and Indrajati (2018), and Pravasanti and Pratiwi (2020) stated that tax understanding has a positive effect on taxpayer compliance. While Gautama (2014),

Samrotun and Kustiyah (2014) and Listyowati (2018) proved that knowledge and understanding of taxes do not affect the willingness to pay taxes.

Tax sanctions are one of the determining factors of a person's encouragement to behave, where individuals have beliefs about the existence of things that support or hinder an activity and their perception of how strongly these things will have an effect. The government can use tax sanctions to force taxpayers to fulfill their tax obligations (Pujilestari et al., 2021). Arviana and Indrajati (2018), and Pravasanti and Pratiwi (2020) document that tax sanctions have a positive effect on taxpayer compliance, Annisah & Susanti (2021), and Firmansyah (2022) stated that tax sanctions have no effect on taxpayer compliance.

Taxpayer awareness can be seen from the sincerity and desire of Taxpayers to fulfill their tax obligations which is shown in the Taxpayer's understanding of the tax function and the sincerity of Taxpayers in reporting tax returns and paying taxes (Dharma & Suardana, 2014). In addition, taxpayer awareness can increase with adequate knowledge of taxation. Knowledge of various conveniences in carrying out their obligations, the procedures that must be carried out, and the consequences that will be obtained if negligent, trigger the awareness of the Taxpayer itself. That way, it is hoped that taxpayer awareness can increase taxpayer compliance in fulfilling their tax obligations. Arviana and Indrajati (2018), Astina and Setiawan (2018), Pravasanti and Pratiwi (2020), and Firmansyah et al. (2022) stated that tax awareness has a positive effect on taxpayer compliance. Meanwhile, Tan, et al (2021) stated that tax awareThe rapid development of information technology today helps people's activities and organizational business processes. The Directorate General of Taxes is a tax authority in Indonesia tasked with collecting state revenue from the tax sector needs to respond to the development of information technology. The use of information systems in the field of taxation aims to be one of the steps to implement tax administration modernization reforms in Indonesia (Istutik & Pertiwi, 2021). Various innovations and developments have been carried out by the Director General of Taxes to provide convenience for taxpayers in carrying out their tax obligations. Improving the quality of this information system is carried out with the hope that the tax revenue target can be achieved. Some of the efforts that have been made by the Authority are the submission of Annual Tax Returns by e-filing, online registration of Taxpayers through e-registration, e-billing for tax payments, and the existence of a contact center and simplification of forms used by taxpayers to submit their tax obligations (Ministry of Finance of the Republic of Indonesia.). Sa'diyah et al. (2021) stated that improving information systems has a positive impact on taxpayer compliance. Improving the quality of information systems is expected to have a role in increasing taxpayer compliance with tax socialization activities carried out by the tax service office, tax sanctions imposed by the government due to tax non-compliance, and tax awareness for taxpayers.

The effect of tax understanding on individual taxpayer compliance

Irmawati (2015) and Pravasanti and Pratiwi (2020) stated that tax understanding has a positive effect on taxpayer compliance. The level of understanding of taxpayers is a potential factor in improving taxpayer compliance. The higher the understanding of taxpayers, the higher the level of compliance in fulfilling tax payment obligations. If someone has a good understanding of tax obligations, they will run it well too. Based on this description, the research hypothesis is as follows:

H1: Understanding tax has a positive effect on taxpayer compliance

The effect of tax sanctions on individual taxpayer compliance

Arviana and Indrajati (2018) and Pravasanti and Pratiwi (2020) found that tax sanctions have a positive effect on individual taxpayer compliance. Tax sanctions are given to taxpayers who do not meet the provisions of tax legislation (tax norms). In the Tax Law, there are two types of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions will be given to taxpayers who violate tax norms. Administrative sanctions relate to state losses such as fines, interest, and increases. Meanwhile, criminal sanctions will be given to taxpayers in the form of confinement or imprisonment (Official, 2019). Tax sanctions are imposed to support taxpayers' behavior to comply with tax obligations as citizens (Pujilestari et al., 2021). Based on this description, the research hypothesis is as follows:

H2: Tax sanctions have a positive effect on taxpayer compliance

The effect of tax awareness on individual taxpayer compliance

Arviana and Indrajati (2018), Astina and Setiawan (2018), Pravasanti and Pratiwi (2020), and Firmansyah, et al (2022) stated that tax awareness has a positive effect on taxpayer compliance. Taxpayer awareness is taxpayer behavior in the form of views or perceptions involving beliefs, knowledge and reasoning as well as the tendency to act in accordance with the stimulus provided by the applicable tax system and provisions (Wardani & Wati, 2018). Based on this description, the research hypothesis is as follows:

H3: Tax awareness has a positive effect on taxpayer compliance

The effect of information systems moderating tax understanding on individual taxpayer compliance

Fitriadi (2022) stated that there is a significant positive relationship between taxpayers who understand tax regulations on taxpayer compliance. The information system is a system designed to assist management and control related to finance and taxation. Tax information system provides information needed to meet management objectives in the field of taxation.

H4: Information systems moderate tax understanding of taxpayer compliance

The effect of information systems moderating tax sanctions on individual taxpayer compliance

Istutik and Pertiwi (2021) state that information technology can encourage individual taxpayer compliance. Taxpayers tend to fulfill their tax obligations due to perceptions of the impact of tax sanctions that harm taxpayers. With the improvement in the quality of information technology, it is expected that information regarding tax sanctions can be better understood by taxpayers so that taxpayers will better comply with their tax obligations.

H5: Information system moderates tax sanctions on taxpayer compliance

The effect of information systems moderating tax awareness on individual taxpayer compliance

Sa'diyah et al. (2021) found that information technology encourages taxpayer compliance with the ease of implementing the technology system can also influence someone in carrying out their tax obligations.

H6: Information systems moderate tax awareness of taxpayer compliance

3. RESEARCH METHOD

Research Setting and Sample

The type of research used in this study is quantitative descriptive research, which is a quantitative research method where the formulation of the problem guides researcher to explore the situation more thoroughly, broadly, and deeply. The sampling technique used in this study is saturated sampling, where all members of the population are used as samples. The sample obtained was 32 respondents. Data analysis techniques are carried out using the help of SPSS programs that use multiple linear regression analysis.

Operational Definition and Variable Measurement

The measurement instrument in this study uses a Likert scale, about tax understanding, tax sanctions, tax awareness of taxpayer compliance, and information systems. In answering the question, respondents determine their level of agreement with a question by choosing one of the available options using the 5-point of likert scale that has been provided in that format: (a). Strongly disagree with a score of 1, (b). Disagree with score 2, (c). Neutral with a score of 3, (d). Agree with score 4, (e). Strongly agree with a score of 5

4. RESULTS AND DISCUSSION

Table 1. Validity test results

Variable	Items	Pearson Correlation	Conclusion
Understanding Tax (X1)	X1.1	0,75	Valid
	X1.2	0,43	Valid
	X1.3	0,71	Valid
	X1.4	0,73	Valid
	X1.5	0,84	Valid
Tax Sanctions (X2)	X2.1	0,80	Valid
	X2.2	0,82	Valid
	X2.3	0,83	Valid
	X2.4	0,91	Valid
	X2.5	0,90	Valid
Tax Awareness (X3)	X3.1	0,87	Valid
	X3.2	0,81	Valid
	X3.3	0,88	Valid
	X3.4	0,85	Valid
	X3.5	0,89	Valid
Taxpayer Compliance (Y)	Y.1	0,75	Valid
	Y.2	0,88	Valid
	Y.3	0,89	Valid
	Y.4	0,78	Valid
	Y.5	0,82	Valid
Information Systems (M)	M.1	0,84	Valid
	M.2	0,91	Valid
	M.3	0,82	Valid
	M.4	0,88	Valid
	M.5	0,75	Valid

Source: Research Data, 2024

Based on the results of the validity test that has been carried out in this study show that the value of pearson correlation (r-calculate) > the value of the distribution (r-table) of this study is 0.349. It can be concluded from these results that every instrument in this study is declared valid.

Table 2. Reliability test results

Variabl	Cronbach's Alpha	Informatio
Understanding Tax (X1)	0,72	Reliable
Tax Sanctions (X2)	0,89	Reliable
Tax Awareness (X3)	0,91	Reliable
Taxpayer Compliance (Y)	0,88	Reliable
Information Systems (M)	0,89	Reliable

Source: Research Data, 2024

Based on the results of reliability tests, It confirms that the value of Cronbach's Alpha variable is greater than 0.60. Thus, the research questionnaire is declared very reliable or reliable.

Table 3. F Test & Coefficient Determination Test

	Sum of Square	Df	Mean Square	F	Sig.
Regression	181.188	3	60.396	27.596	.000
Residual	61.260	28	2.189		
Total	242.469	31			
	R	R Square	Adj. R Square		
	0.864	0.747	0.720		

Source: Research Data, 2024

The result points out the coefficient of determination for taxpayer compliance is .747. This suggests that 74.7% of the variability of taxpayer compliance is explained by the model of the study. The remaining 25.3% was explained by factors outside the regression model tested. Based on the results of the model feasibility test showing that the significance value <0.05, it can be said that tax understanding, tax sanctions, and tax awareness simultaneously affect taxpayer compliance.

Table 4. Partial Test

	Unstandized Coefficient		Std. Coefficient		Sig.
	B	Std Error	Beta	t	
constant	2.971	2.467		1.204	0.238
Understand in tax	0.094	0.144	0.076	0.655	0.518
Tax Sanction	-0.023	0.109	-0.025	-0.213	0.833
Tax Awareness	0.772	0.115	0.836	6.736	6.736

Based on the results of the partial test, the t-calculate value of tax understanding is 0.655 with a significance value of 0.518 greater than 0.05. This suggests that tax understanding does not affect individual taxpayer compliance. In other words, Regardless of the level of knowledge and understanding of the taxpayer, they will not affect his/her compliance in paying taxes. Taxpayer compliance is closely related to taxpayer attitudes. According to attribution theory, factors that influence a person's behavior are internal factors from within and external factors from outside (Robbins & Judge, 2008). Taxpayers pay taxes because taxes are stipulated in applicable tax

laws. Taxpayers are aware that taxes are useful for the development of the country and the welfare of many people. The results of this study are in line with the research of Gautama (2014), Samrotun and Kustiyah (2014), and Listyowati (2018) proving that knowledge and understanding of taxes does not affect the willingness to pay taxes. Tax knowledge and understanding do not necessarily improve taxpayer compliance. The t-value of tax sanctions is -0.213 with a significance value of 0.833 greater than 0.05. Thus, there is no sufficient evidence to prove the relationship between tax sanction and taxpayer compliance. The tax sanction level will not affect its compliance in paying taxes because tax sanctions still cannot make taxpayers comply to carry out their tax obligations. Similar to the former, taxpayer compliance is closely related to taxpayer attitudes that influence a person's behavior. With this, taxpayers are aware of the losses obtained if they do not fulfill their obligations in paying taxes and sanctions that have been set by the government, so that taxpayers will comply and try to avoid tax sanctions. This can happen because of the taxpayer's minimal understanding of tax sanctions. The provision of sanctions that burden taxpayers aims to provide a deterrent effect to create tax compliance, but the reality with the sanctions given do not provide a deterrent effect to taxpayers so that there are still many taxpayers who do not carry out their tax obligations.

The results of this study are in line with the research of Annisah and Susanti (2021) and Firmansyah (2022) stating that tax sanctions have no effect on taxpayer compliance. However, not in line with the research of Arviana and Indrajati (2018) and Pravasanti and Pratiwi (2020) has a positive effect on taxpayer compliance. The t-value of tax awareness is 6.736 with a significance value of 0.000 less than 0.05 so it can be stated that tax awareness has a positive and significant effect on individual taxpayer compliance. The higher the tax awareness, the higher the compliance in paying taxes. This analysis is also supported by respondents' answers to each question item related to tax awareness variables, showing 93.7% of respondents stated that they had complied in paying taxes. Based on attribution theory, tax awareness is an internal factor that arises from individual taxpayers in fulfilling their tax obligations. Taxpayers feel that awareness of tax obligations is an encouragement of self-intention, that action to fulfill tax obligations is a good thing to do. Taxpayers consider that as good citizen must fulfill their obligations including tax obligations. Therefore, taxpayers consciously fulfill their tax obligations. The results of this study are in line with the research of Arviana and Indrajati (2018), Astina and Setiawan (2018), Pravasanti and Pratiwi (2020), and Firmansyah et al. (2022) stating that tax awareness has a positive effect on taxpayer compliance. But not in line with Tan's et al. (2021) stated that tax awareness does not affect taxpayer compliance.

Table 5. Moderated Regression Analysis

	Unstandardized Coefficient		Std. Coefficient		t	Sig.
	B	Std Error	Beta			
constant	12.369	1.702			7.268	0.000
Understand in tax	0.021	0.004	0.676		5.027	0.000

Based on the sig value with alpha and t values, it can be interpreted that the information system is able to moderate the effect of tax understanding on taxpayer compliance. This study shows that information systems can moderate tax understanding of taxpayer compliance. This indicates that the higher the information system owned, it can strengthen the influence of tax understanding on individual taxpayer compliance. Individual taxpayers consider that improving the quality of

information technology is an effort by tax authorities that is feasible in optimizing services to taxpayers. In addition, individual taxpayers fulfill their tax obligations based on the fact that tax obligations must be fulfilled because they are obligations as citizens, not based on the level of tax understanding they have. The existence of an information system is able to strengthen the relationship between tax understanding and taxpayer compliance. Taxpayer compliance due to adequate tax understanding will be better if supported by information technology that makes it easier for taxpayers to facilitate fulfilling their tax obligations.

Table 6. Moderated Regression Analysis

	Unstandardized Coefficient		Std. Coefficient		Sig.
	B	Std Error	Beta	t	
constant	12.908	1.595		8.093	0.000
Tax Sanction	0.019	0.004	0.677	5.035	0.000

Source: research data, 2024

Based on the GIS value with alpha and t values, it can be interpreted that the information system can moderate the effect of tax sanctions on taxpayer compliance. This study shows that information systems can moderate tax sanctions on taxpayer compliance. This indicates that the higher the information system owned, the stronger the effect of tax sanctions on individual taxpayer compliance. The results of this study are not in line with the research of Mariln et al. (2022) stating that information technology does not moderate the effect of tax sanctions on taxpayer compliance. Improving the information system is an effort by tax authorities to facilitate taxpayers in accessing tax information. In addition, the improvement of information systems is a tax authority service that is adjusted to current developments. With the improvement in the quality of information technology, it is expected that information regarding tax sanctions can be better understood by taxpayers, so that taxpayers will better comply with their tax obligations.

Table 6. Moderated Regression Analysis

	Unstandardized Coefficient		Std. Coefficient		Sig.
	B	Std Error	Beta	t	
constant	12.011	1.214		9.896	0.000
Tax Awareness	0.020	0.003	0.804	7.402	0.000

Source: research data, 2024

Based on the GIS value with alpha and t values, it can be interpreted that the information system can moderate the effect of tax awareness on taxpayer compliance. This study shows that information systems can moderate tax awareness of taxpayer compliance. This indicates that the higher the information system owned, it can strengthen the influence of tax awareness on individual taxpayer compliance. The results of this study are in line with the research of Sa'diyah et al. (2021) found that information technology encourages taxpayer compliance with the ease of implementing the technology system can also influence a person in carrying out their tax obligations. The factor of technological progress is the cause of taxpayers behaving obediently to taxation. This means that a person's urge to behave obediently will increase in line with the advancement of technology. This is because humans continue to change with the times. Because of these demands, people quickly learn and adjust to technological advances that also have an impact on tax compliance.

5. CONCLUSION

The results showed that tax awareness had a positive and significant effect on taxpayer compliance, while tax understanding and tax sanctions had no effect on taxpayer compliance. Information systems moderate the effect of tax understanding, tax sanctions, and tax awareness on taxpayer compliance.

This research has several limitations. First, since the research only covers respondents in Banjarmasin area, the results cannot be generalized. Second, this study does not facilitate respondents who only accepts interviews or direct observation. As a consequence, some respondents are not willing to participate in the study and the conclusions drawn by researcher only based on the data collected through the questionnaire.

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