

The Effect of Tax Knowledge and Tax Sanctions on Taxpayer Compliance with Service Quality as A Moderation Variable

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Article Info	Abstract
Keywords: ○ Tax Knowledge, ○ Tax Sanction, ○ Service Quality ○ Taxpayer compliance	Purpose – This study aims to determine the effect of taxation and tax sanctions on taxpayer compliance with service quality as a moderating variable. Design/methodology/approach – This research uses a type of quantitative research conducted using a questionnaire distributed to taxpayers registered at the tax service office in Bekasi city, namely 150 questionnaires distributed via social media. Each questionnaire distributed contains 37 statements items that must be answered by respondents. To get the results of this study, the research used PLS SEM Version 3.0. Findings –Based on the results of the PLS version 3 test, the test that have been carried out show that the tax knowledge variable has a positive and significant effect on taxpayer compliance, while tax sanctions have a negative and significant effect on taxpayer compliance. Tax knowledge cannot moderate service quality on taxpayer compliance while tax sanctions can moderate service quality on taxpayer compliance. Research limitations/implications – This study contributes to the literature by focusing on tax knowledge, tax sanctions and service quality needed for tax compliance to support the directorate general of taxpayer compliance movement.
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INTRODUCTION

Along with the development of the economy in Indonesia, it will be followed by policies in the field or taxation. Therefore, taxes are a phenomenon that is always developing in Indonesia society. Taxes are used as one of the businesses used by the government to realize the independence of a nation or state in financing development that is useful for the common good. According to law number 12 of 2018, the state revenue and expenditure budget is a form of state financial is carried out openly and responsibility for the greatest possible prosperity of the people. One of the many revenues is revenue from the revenue sector from the tax sector.

Taxes are contributions for taxpayers to the state that are owed by individuals or entities that are coercive based on the law, by not getting direct rewards and used for state purpose for the greatest possible prosperity of the people (Resmi, 2011). The grouping of tax

groups is divided into two, namely, direct taxes and indirect taxes. The tax is a tax that is borne or borne by the taxpayer himself and cannot be delegated or change to other people or other parties. Taxes must be a burden on the taxpayer concerned, for example income tax (PPh). Indirect taxes are those that can ultimately be charged or delegated to other people or third parties. Indirect taxes occur if there is an activity, event or act that causes tax to be owed, for example the delivery of goods or services, for example value-added tax (VAT). Taxes according to nature are divided into two, namely subjective taxes and objective taxes. Subjective taxes that take into account the personal circumstances of the taxpayer or the imposition of taxes that pay attention to the circumstances of the subject, for example income tax (PPh). Objective taxes are tax whose imposition takes into account the object either in the form of fines, circumstances of the subject (taxpayer) and place of residence, for example value-added tax (VAT) and sales tax on luxury goods (PPnBM) and building land tax (PBB).

The existing phenomenon, which is fund in tax sanctions, states that the deadline for reporting annual tax returns (SPT) is getting closer. For individual taxpayers, the reporting deadline is no later than March 31, 2024, while corporate taxpayers on April 30, 2024. This obligation is regulated in law (UU) Number 28 of 2007 concerning the third amendment to law number 6 of 1983 concerning general provisions and tax procedures. Then based on article 7 of law 28/2007, if the tax return is not submitted within the period as referred to in article 3 paragraph (3) or the extension deadline for submitted the tax return as referred to in article 3 paragraph (4), administrative sanctions will be imposed. There is also a threat of criminal sanctions stipulated in article 39 of law 28/2007. The article states that every person who deliberately does not submit a tax return or submits as tax return and information whose contents are untrue or incomplete so as to cause losses to state revenue is subject to criminal sanctions. The tax return reporting can be done directly at the nearest tax office (KPP) or through the online method on the tax website.

For the Indonesian survey institute (LSI), only 50% of Indonesian people understand tax literacy, which can be said to be weak tax literacy is a way to realize a tax-aware Indonesian society. Literacy is a person's ability to read information, understand information and document information through a decision that is useful in life.

LITERATUR REVIEW

Tax Knowledge

Tax knowledge is a knowledge of concept of general provisions in the field of taxation, types of taxes, which apply in Indonesia starting from tax subject, tax objects, tax rates, calculation of taxes payable, recording of taxes payable to how to fill out tax reporting. (Wulandari & Fitria, 2021). People who have low tax knowledge can cause distrust and negative attitudes towards taxes, while good tax knowledge is correlated with positive attitudes towards taxes. a taxpayer's knowledge can be measured through knowledge and understanding of the rights, obligations and responsibilities as a taxpayer will carry out these obligations to obtain rights and carry out responsibilities as a taxpayer (Anto et al., 2021).

Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax law and regulations (tax norms) will be followed/complied with, in other words tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Nurlaela, 2018). Tax sanctions are the provisions of the tax law or tax principles that will be obeyed or complied with, tax sanctions are imposed basically to prevent deviations and build taxpayer compliance in the process of implementing their obligations (Nasiroh & Afiqoh, 2021).

Service Quality

Service quality can be interpreted as something related to the fulfillment of customer expectations or needs, where service is said to be quality if it can provide products for service in accordance with customer needs and expectations (Ermawati et al., 2022). Service quality is a service that can provide satisfaction to the obligatory and within the limits of meeting the service standards that fiber is accountable for must be carried out continuously. (As'ari, 2018).

Taxpayer Compliance

Taxpayer compliance is the main objective of tax audits where the level of taxpayer compliance will be known from the results of tax audits. For taxpayers whose compliance level is relatively low (minimal), it is hoped that the audit can provide positive motivation to be better in the future (Khasanah & Y, 2016). Tax compliance is important in collecting taxes, because compliance is obedience in carrying out all tax regulations (Susyanti & Anwar, 2020)

Hypotheses development

Good tax knowledge is usually the better the tax knowledge, the greater the tax knowledge, the more likely they will be compliant in fulfilling their tax obligations. Tax knowledge is one of the factors that affect taxpayer compliance. Good tax knowledge has a positive influence on taxpayer compliance, the higher the level of tax knowledge, the greater the possibility of paying their tax obligations obediently. Good knowledge makes taxpayers feel that the tax process is not too complicated, so they can comply without the need for coercion or strict supervision. Without knowledge, taxpayers will not be able to know and will not understand how to pay taxes, deposit and report taxes (Zahrani & Mildawati, 2019). According to (Zahrani & Mildawati, 2019) Tax knowledge has a significant and positive effect on taxpayer compliance, according to (Khasanah & Y, 2016) Tax knowledge has a significant and positive effect on taxpayer compliance.

H₁: Tax knowledge has a positive effect on taxpayer compliance

The provision of strict sanctions to taxpayers is one of the ways to overcome taxpayers who violate tax regulations made with this sanction will encourage taxpayers to always comply with tax regulations and increase taxpayer compliance. Tax sanctions function as a control to increase taxpayer compliance. Tax sanctions are imposed as an effort to encourage taxpayers to fulfil their obligations on time and in accordance with applicable regulations in paying and reporting. The results of this study are in line with (Nurlaela, 2018) where tax sanctions have a significant effect on taxpayer compliance. According to tax sanctions have a significant and positive effect on taxpayer compliance. In research (Nasiroh & Afiqoh,

2021) tax sanctions have a positive and significant effect on taxpayer compliance with individual taxpayers. In a study (Wijiyanti et al., 2022) where tax sanctions have a significant effect on taxpayer compliance.

H₂: Tax sanctions have a positive effect on taxpayer compliance

Taxpayer compliance will increase if taxpayers have tax knowledge. Because by knowing about the obligations and sanctions that will be given, it means that taxpayers have high knowledge. Improper or inadequate knowledge of taxation can trigger non-compliant behaviour in paying and reporting taxes, therefore tax knowledge can affect taxpayers in complying with paying their taxes. stated that service quality has a negative effect on taxpayer compliance. This means that by implementing the value of service quality at work, taxpayers will not violate the regulations made if the quality of service is improved so well. It can be concluded that service quality strengthens the relationship between tax knowledge and taxpayer compliance. Based on this explanation, the researcher took the hypothesis, namely:

H₃: Service quality strengthens tax knowledge on taxpayer compliance

Taxpayer compliance is an important aspect for the tax system in Indonesia which adheres to self-assessment where in the process absolutely gives trust to taxpayers to calculate, pay and report their obligations. Taxpayers have the willingness to fulfil their tax obligations in accordance with the rules without the need to hold audits and warnings in the application of sanctions, both legal and threatening. An obedience to fulfil the provisions or rules that are required or required to be implemented. Something related to the implementation of taxpayers' expectations/needs, where it is said that quality services are able to provide products and services in accordance with the needs and expectations of taxpayers

H₄: Service quality strengthens tax sanctions on taxpayer compliance

RESEARCH METHOD

The sampling design in this study is purposive sampling non-probability sampling. For the implementation time, one (cross-section) is used using data analysis, namely hypothesis testing. This study uses hypothesis testing, namely to determine the independent variable of tax knowledge and tax sanctions on the dependent variables, namely taxpayer compliance and service quality as moderation variables.

Table 1. Variable Measurement

Type	Variable	Dimensions	Source
Independent Variables	Tax Knowledge	1. Paying 2. Count 3. Report 4. Register	(Khasanah & Y, 2016)
	Tax Sanctions	1. Administrative sanctions 2. Criminal sanctions	(Nurlaela, 2018)

Dependent Variables	Taxpayer Compliance	1. General provisions and tax procedures 2. Taxation system in Indonesian 3. Taxation function	(Wardani & Wati, 2018)
Moderating Variables	Service Quality	1. Reliability 2. Responsive 3. Assurance 4. Empathy 5. Tangible	(As'ari, 2018)

The data analysis method used in this study was the Partial Least Square (PLS) methodology. PLS is a structural equation modeling (SEM) solution method that is better suited for this study than other SEM approaches.

$$KWP = \beta_0 + \beta_1 PP + \beta_2 SP + \beta_3 PP * KP + \beta_4 SP * KP + \varepsilon$$

RESULTS

Respondent Demographics

The object of this research used is taxpayers who have a Bekasi City Taxpayer Identification Number in tax service office throughout Bekasi (KPP). The data used in this study is primary data. The data collection technique in this study uses a questionnaire. With the result of 150 respondents including 68 men and 82 women, most of the respondent were aged 20-60 years. Of which were 25 were high school or vocational school graduates, 10 people had diploma III degrees, 115 people had bachelor's degrees. In addition, many respondents have held their current position for 1-4 years, 5-10 years and more than 20 years. This level of position includes: private employee, self-employed, civil servant, and other occupations.

Convergent Validity and Reliability Testing

The fundamental assumption of multivariate analysis is normality. The data are considered normal if the skewness value is in the range of ± 1.96 at a significance of 0.05 (Hair, 2011). The data is deemed normal since, according to the table, In the meantime, the data processing findings demonstrated that all indicators and dimensions created latent variables, with loading factor > 0.7 and AVE > 0.5 meeting the validity of convergence (Hair, 2011). Additionally, the reliability test revealed that each variable had Cronbach's alpha and composite reliability values greater than 0.7, indicating the dependability of the data. All things considered, the assessment of the measurement model (outer model) verifies that all dimensions and indicators originate from latent variables.

The Hypothesis Test

The hypothesis in this research can be known from model calculations using the PLS bootstrapping technique. From the results of the bootstrapping calculations, the t statistical value for each relationship or path will be obtained. This hypothesis testing is set at a significance level of 0.05. the hypothesis can be accepted if the original sample values is in line with the hypothesis. The calculations result for hypothesis testing in this research using the direct influence of the independent variable on the dependent variable and the moderating variable, are obtained as follow:

Table 2. Descriptive Statistics

Structure Path	Prediction	Original Sample (O)	T Statistics	P Values
PP -> KWP	+	0.130	1.845	0.033
SP -> KWP	+	0.129	1.483	0.069
PP*KP -> KWP	+	0.025	0.329	0.371
SP*KP -> KWP	+	-0.332	2.077	0.019
R-Squared			0,422	
Adjusted R-Squared			0,402	

Significance Level *0,05; **0,10

Source: Smart PLS Data Processing Results

Caption: PP: Tax knowledge, SP: Tax Sanctions, KP: Service Quality, KWP: Taxpayer Compliance

Based on the table 2. Above, the following conclusion are obtained from the results of the hypothesis testing:

- 1) The results of testing the hypothesis testing of the effect of tax knowledge on taxpayer compliance, obtained original results of 0.130 and p-value of 0.033, meaning that significance of $0.033 < 0.05$, then hypothesis one (H_1) is accepted, so it can be stated that tax knowledge has a positive and statistically significant effect on taxpayer compliance and is in line with the hypothesis, which means it supports the theory.
- 2) The results of testing the hypothesis of the effect of tax sanctions on taxpayer compliance, obtained the original sample results of 0.129 and p-value of 0.069, meaning that the significance of $0.069 > 0.05$, then hypothesis two (H_2) is rejected, so it can be stated that tax sanctions have a negative effect and statistically have no significant effect on taxpayer compliance and which means not support the theory.
- 3) The results of testing the hypothesis of the effect of the effect of tax knowledge*service quality on taxpayer compliance, obtained the original sample results of 0.025 and p-value of 0.371, meaning that the significance of $0.371 > 0.05$, then hypothesis three (H_3) is rejected, so it can be stated that service quality cannot strengthen the relationship between tax knowledge and service quality.
- 4) The results of testing the hypothesis of the effect of tax sanctions*service quality on

taxpayer compliance, obtained the original sample results of -0.332 and p-value of 0.019, meaning that the significance of $0.019 < 0.05$, then hypothesis four (H_4) is accepted, so it can be stated that service quality can strengthen the relationship between tax sanctions on taxpayer compliance.

Explanatory

Based on the results from the table above, the R-Square value for the taxpayer compliance variable is obtained at 0.422 and adjusted R-Square 0.402, which can be stated to be in the good category, this shows that 42% of contribution of the influence of tax knowledge, tax sanction and service quality.

DISCUSSIONS

Tax knowledge has a positive and significant effect on taxpayer compliance

The results of the first hypothesis test show that the tax knowledge variable has a positive and significant influence on taxpayer compliance and applying knowledge about taxes (registering, calculating, paying and reporting) correctly and on time, the fulfillment of tax compliance will be better. The activeness of taxpayers can make taxpayers feel involved in helping the state in improving the prosperity and welfare of citizens through paying and reporting their taxes and taxpayers also feel transparent about the amount of tax that must be paid and reported with taxpayers knowing how to calculate their own taxes so that compliance in paying taxes will continue to increase. Tax knowledge can positively affect taxpayer compliance where the more knowledge taxpayers have about their obligations and rights regarding taxation, the more likely they are to comply with existing regulations. Good knowledge of tax obligations can reduce taxpayers fear or confusion regarding the tax system. Tax knowledge delivered systemically and structured through education, tax socialization or by conducting tax training can affect the level of taxpayer compliance. A clear understanding of tax regulations, tax payment procedures, and their benefits will help taxpayers to be more confident and motivated to carry out their obligations. Culture includes norms, values and habits that develop in society including attitudes towards the obligations to pay taxes, if the culture of the community supports honesty, responsibility and awareness of the importance of paying taxes this can increase taxpayer compliance. The results of this hypothesis are in line with research (Khasanah & Y, 2016), (Anto et al., 2021), (Wulandari & Fitria, 2021), (Zahrani & Mildawati, 2019) which states that tax knowledge has a positive and significant effect on taxpayer compliance.

Tax sanctions have a negative and significant effect on taxpayer compliance

The results of the tax sanctions hypothesis have a negative and significant effect on taxpayer compliance where sanctions in taxation are penalties or fines given to taxpayers who do not comply with their tax obligations, whatever in the form of late payments, tax evasion or inaccuracies in tax reports. The form of sanctions can be in the form of administrative fines to criminal action. Tax sanctions are made so that taxpayers are more compliant in paying and reporting their taxes, the more compliant taxpayers pay their taxes, the more they avoid burdensome tax sanctions. That taxpayers feel that sanctions for tax offences are too severe tend to avoid tax compliance or look for loopholes in the tax system.



However, if the sanctions are carried out appropriately and provide a good signal, it can serve as a deterrent so that taxpayers are more compliant, but if the sanctions made by the tax authority or not proportional, it can reduce participation in the tax system because taxpayers feel disadvantaged. In certain societies, a culture that is less supportive of transparency or less concerned about tax obligations can affect the level of taxpayer compliance. For example, if consider tax violations as something serious, the level of compliance may decrease. If people lack trust in the government or the perception that taxes are not used for the public interest, it will make people less compliant with paying taxes. This hypothesis contradicts research (Ariesta & Febriani, 2024), (Nasiroh & Afiqoh, 2021), (Wijiyanti et al., 2022), (Nurlaela, 2018) which states that tax sanctions have a positive and significant effect on taxpayer compliance.

Service quality cannot strengthen the relationship between tax knowledge and taxpayer compliance

The results of the third hypothesis test state that the quality of service can strengthen the relationship between tax knowledge and taxpayer compliance. Because the quality of taxation, although it is important to provide ease of administration and support taxpayers, does not have the strength to strengthen the relationship between tax knowledge and taxpayer compliance (Faisal et al., 2023). Compliance is more determined by a deep understanding and personal awareness of the importance of paying taxes correctly as well as the influence of external factors such as sanctions or supervision. Although good service quality can make it easier for taxpayers to achieve high compliance, taxpayers need to have adequate knowledge about their tax obligations (Busnetty & Faisal, 2024). Tax payer compliance is not only influenced by knowledge and service quality but also by other factors such as motivation, awareness, supervision, sanctions and trust in the government. So, the quality of service It is not enough to strengthen the relationship between tax compliance and compliance. Tax knowledge includes more complex aspects such as how to calculate taxes, tax avoidance or tax management. Service quality, although very important in providing access, cannot clarify and strengthen tax understanding. Even though the service is good without sufficient knowledge, taxpayers may still feel confused or hesitant in carrying out their tax obligations. If the quality of service from the tax authority is insignificant or the benefits are not felt by taxpayers, this factor is not strong enough to strengthen the relationship between tax knowledge and compliance.

Service quality can strengthen the relationship between tax sanction and taxpayer compliance

The results of testing the fourth hypothesis state that the quality of service can strengthen the relationship between tax sanctions on taxpayer compliance leads to the concept that good service from tax authorities can make sanctions on taxpayer compliance more effective. Good service quality can strengthen the relationship between tax sanctions and taxpayer compliance by reducing unkindness, providing better education, increasing a sense of justice and transparency, and building trust in the tax system with good service taxpayers better understand their obligations and consequences and are more likely to comply with the rules to avoid burdensome sanctions for taxpayers. Therefore, efficient and effective service quality can be an important factor in improving tax compliance through a

larger collector of sanctions. Efficient service can increase taxpayers' confidence in the tax system. This trust is very important in the context of sanctions because taxpayers who believe that the tax system runs fairly and effectively will be more likely to comply with the rules to avoid unwanted tax sanctions. Thus, service quality plays a role as a moderation variable that can strengthen the relationship between tax sanctions and taxpayer compliance. In societies with a culture that values social obligation, tax payment is seen as moral and social responsibility. In such cultures, the threat of sanction is more effective because individuals feel they will be embarrassed if they break the rules. A transparent tax system will increase taxpayer awareness of the consequences of sanctions. When the tax audit process is fair and efficient taxpayers are more motivated to comply with paying taxes. Tax systems that provide quality services, such as the ease of online tax reporting, encourage taxpayer compliance. If sanctions are given in an environment where the system is efficient, taxpayers will be more aware of the importance of complying with the rules.

CONCLUSIONS

Tax Knowledge has a positive and statistically significant effect on Taxpayer compliance, the results showed that the more knowledge taxpayers have about their obligations and rights regarding taxation, the more likely they are to comply with existing regulations. Tax Sanction has a negative and significant effect on Taxpayer compliance, the results showed that the more obedient the taxpayer pays his tax, the more he avoids tax sanctions that burden taxpayers, with the provision of appropriate sanctions, taxpayers will be more compliant with their taxes. Service Quality cannot strengthen the relationship between tax knowledge and taxpayer compliance, this means that the more someone does not understand tax knowledge, the less he will pay taxes and he adequate service quality cannot strengthen tax knowledge and taxpayer compliance. Service quality can strengthen the relationship between Tax sanction and taxpayer compliance, meaning, efficient services can increase taxpayer confidence in the tax system and reduce uncertainty and increase a sense of justice.

Therefore, the knowledge of taxpayers regarding tax regulations, procedures and obligations can increase awareness and compliance in fulfilling their tax obligations. Therefore, taxpayers who have good tax knowledge tend to understand the importance of tax payments and their impact on state development. And the application of tax sanctions such as fines or penalties serves as a control that prevents tax violations. Firmness in providing a deterrent effect to non-compliant taxpayers. And providing quality services form tax authorities, such as easy access to information, friendly, fast and transparent services can increase satisfaction and trust in taxpayers. Good service will motivate taxpayers to fulfil tax obligations in a timely manner.

Theoretical Implications

By researching the tax knowledge factor and tax sanctions of taxpayers who are members of the tax office in Bekasi, it is hoped that it can be a reference for knowledge in overcoming low taxpayer compliance. This can be an input for related parties to educate the public about tax science such as holding socialization about general provisions and procedures for tax reporting, tax functions and so on at the level of adolescents to adults and the elderly.

Managerial Implications

This study is expected to help contribute to managerial implications to the Directorate General of Taxes (DGT) in terms of increasing taxpayer compliance. Regarding the negative and statistically significant variables of tax sanctions and taxpayer compliance, the managerial implications that the DGT expects to carry out tax socialization related to general provisions and tax procedures and also the sanction function is given to the community in Indonesia to increase taxpayer compliance.

Policy Implications

The results of this research can help regulators and the government to be able to socialize taxes through education, training and public awareness so that they better understand tax regulations. This can be a solution to increase taxpayer compliance. One of the factors that can increase taxpayer compliance is tax knowledge. It can be seen from the Indonesian Survey Institute (LSI) in 2022 that only 50% of the public understands taxes and their benefits, this indicates that there is still a lack of tax sympathy in Indonesia. So that to increase taxpayer compliance, it is necessary to socialize taxation thoroughly in every city and district.

Limitations

The limitations of this study are that all the research variables, namely the variable of tax knowledge and tax sanctions as independent variables, tax obligation compliance as a dependent variable and service quality as a moderation variable were measured using a questionnaire, so that the data obtained was the perception of the respondents. Respondents were obtained through social media, on the spot and so that the questionnaire obtained was not guided by any detail in its filling. The limitation of the research object is only disseminated in the Bekasi city area, so the results are not necessarily the same if researched in other areas.

Suggestions

For future research, it is recommended to include additional variables such as religiosity, tax accountability and compliance costs. These variables may provide deeper insights into how these factors affect the relationship between tax knowledge, tax sanction and taxpayer compliance.

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