



The Influence of Tax Socialization and Tax Audits on Taxpayer Compliance with Tax Volunteers as a Moderation Variable

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Abstract

Purpose – This study aims to empirical evidence on the Influence of Tax Socialization and Tax Audits on Taxpayer Compliance with Tax Volunteers as a Moderation Variable.

Design/methodology/approach – This study uses quantitative research. This study was conducted using a questionnaire distributed to lectures and practitioners who are member of the organization of people who pay Individual Taxpayers (WPOP), Micro, Small and Medium Enterprises (UMKM) and Large Companies, namely 30 questionnaires distributed via email and social media. Each questionnaire distributed contains 22 statements to be answered by respondents were obtained who provided answer from various regions. To obtain the results of this study, the research and PLS, SEM version 3.0.

Findings – The results of this study found that tax socialization has a positive and significant effect on taxpayer compliance, tax audits have a positive and significant effect on taxpayer compliance, tax volunteers can strengthen the relationship between tax socialization and taxpayer compliance and tax volunteers can strengthen the relationship between tax audits.

Research limitations/implications – This study focuses on taxpayer compliance, where this study is a new study in discussing the relationship between tax socialization and tax audits based on attribution characteristics.



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INTRODUCTION

Taxpayer compliance has attracted a lot of media attention and is always a hot topic. Taxpayer compliance is the behavior of taxpayers (both individuals and corporations) to fulfill all tax obligations and exercise their tax rights. The hottest issue that is currently popular is the Central Jakarta Regional Tax Office inviting 3,000 taxpayers to use the coretax application. "This coretax introduction education will take place from August 20 to September 5, 2024 by inviting around 200 taxpayers from each of the Central Jakarta Regional Tax Office, Eddi Wahyudi in Jakarta, Tuesday. Eddi said that the main purpose of this event was to introduce and provide taxpayers with first-hand experience of implementing the Coretax application. This application for the previously running tax

administration system. "Coretax is a revolutionary change to the coretax administration system that will be the backbone of tax management in Indonesia," said Eddi. This system is designed to create more modern, efficient, accountable and easily accessible tax services for taxpayers.

As a result of the issue, now Jakarta (ANTARA) - Finance Minister Sri Mulyani Indrawati said the Coretax Administration System (CTAS), developed by the Directorate General of taxes (DJP) of the Ministry of Finance, will be the backbone of achieving state revenue. "Efforts to increase the tax ratio are carried out by continuing to implement tax reforms" "Tax reforms, including the implementation of core taxes, are the backbone or strong backbone for the government to archive state revenue targets," said Sri Mulyani at the 4th plenary Meeting of the Indonesia House of Representatives for Session Period I of the 2024-2025 Session year in Jakarta, Tuesday. Her statement was in response to suggestions from members of the Indonesian House of Representatives regarding the importance of encouraging optimization of state revenues, both in terms of tax revenues (PNBP), while maintaining a conducive business and investment climate. The minister of Finance explained that efforts to increase the tax ratio were carried out by continuing to implement tax reforms. One from of this effort is the implementation of the Law on Harmonization of Tax Regulations (UU HPP) and improvements to the organization, governance, and infrastructure in the tax sector. Previously, Sri Mulyani said that core tax could increase the tax ratio to 1.5 percent of GDP.

There are several reasons why taxpayer compliance is very important for us to implement and among the Indonesian people. According to (Lita Novia Yulianti, 2022a). Taxpayer compliance is the act of complying with all applicable policies in the world of taxation to fulfill tax obligations. Taxpayer variables can be measured according to their compliance steps, namely having a NPWP, NPWP as a taxpayer designation, calculating tax notifications, recording income, issuing bonus application letters, implementing billing codes, reporting incentive concretization, following tax stimulus mechanism. Includes the responsibility of taxpayers in determining, paying, and reporting taxes in accordance with the provisions that have been set (Putri & Curry, 2024).

Tax revenue has long been one of the backbones of state revenue. Taxes are the main source for financing development, poverty alleviation, and post-pandemic economic recovery. Recently, issues related to taxes, especially the increase in Value Added Tax (VAT), have become a topic of discussion among the public. The government initially planned to increase the VAT rate from 11 percent to 12 percent. In its development, after considering the conditions that occurred later, the chairman of the National Economic Council (DEN) Luhut Binsar Pandjaitan stated that the government plans to postpone the implementation of the VAT rate increase to 12 percent, which was initially planned to be implemented on January 1, 2025. The postponement of the VAT increase plan was because the government planned to provide stimulus or incentives first to the community through social assistance to the middle class. In fact, although increasing VAT is expected to increase state revenue, this policy has the potential to raise concerns that a larger tax burden will further burden the lower class and widen economic inequality.

This growth target graph is mainly supported by income tax which is estimated to grow 7,3% in line with expectations of increased profitability. Then PPNDN and PPnBM are projected to grow 6,2% in line with domestic consumption which is expected to continue to



increase. Meanwhile, PBB and other Taxes are estimated to decline due to the decline in commodity prices in 2023 which are the basic for PBB payments in 2024.

LITERATUR REVIEW

Atribution theory

According to research from (Lita Novia Yulianti, 2022b) in 1958 Fritz Helder put forward the Attribution Theory, namely that every behavior can be viewed through 2 factors, namely internal factors and external factors. Meanwhile, from an external perspective, it is surrounding environment that influences a person's behaviour (Schmitt, n.d.). According to the explanation from the book (Wade, carole & tavris, 2008) attribution theory, the explanations we make about our behavior and the behavior of others are usually divided into two categories. When we make a situational attribution, we try to identify the cause of the behavior coming from the environment or situation. When we make a dispositional, we identify the cause of an action coming from within ourselves.

Tax socialization

According to (Setiadi et al., 2024) the process of tax socialization and counselling is expected to have a positive impact on public tax knowledge so that it can also increase the number of taxpayers, increase taxpayer compliance, which ultimately increases state revenue from the tax sector. According to research from (Ramdhani et al., 2022a) Tax socialization is an effort made by the Directorate General of Taxes to provide information, understanding and guidance regarding taxation properly and correctly with the aim that an individual or group of taxpayers can understand taxation so that taxpayers have knowledge about the importance of paying taxes (Sudrajat, 2015:194).

Tax Audit

According to (Kusumowardhani, 2020) Regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK/03/2013 concerning Audit Procedures states that tax audits are "A series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations."

Taxpayer Compliance

According to (Kusumowardhani, 2020), Tax compliance is a condition where Taxpayers fulfill is a condition where Taxpayers fulfill all tax obligations and exercise their tax rights (Nurmantu, 2003:148). According to research from (Inayah. et al., 2023) Christina (2014) Tax compliance can be interpreted as an attitude or behavior of taxpayers who carry out all their tax obligations and feel all their tax rights in accordance with applicable laws.

Tax Volunteers

According to (Kusumastuti et al., 2024) article 1 number 9 PER-12/PJ/2021, a tax volunteer is someone who is willing to dedicate time, energy, ideas, and special knowledge



to actively participate in tax education initiatives. According to research from (Novianti et al., 2023) Regulation of the Director General of Taxes number PER-12/PJ/2021 concerning Tax Education in Article 1 number (9) Tax Volunteers are someone who voluntarily donates their time, energy, thoughts, and expertise to play an active role in Tax Education activities.

Hypotheses development

Tax socialization that is carried out properly and correctly is very important so that Taxpayers are able to implement the self-assessment system without the help of tax officers so that it will affect the compliance of Individual Taxpayers. By increasing social awareness will help the general public understand how important it is to pay taxes in order to enforce Taxpayer Compliance and develop. The results of the study (Rachmawati et al., 2024) show that the understanding of tax socialization has a positive correlation with the level of compliance of individual taxpayers. This mean that the higher the intensity of tax socialization carried out, the higher the level of compliance of individual taxpayers, so the researcher takes the hypothesis, namely:

H₁: Tax Socialization Has a Positive Influence on Taxpayer Compliance.

An audit is a series of activities to collect and process data, information and/or evidence carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purpose in order to implement the provisions of tax laws and regulations. Research results (Qomariyah & Riduwan, 2023) In their study, Mahmuda et al. (2019:2) stated that tax audits have a dampening effect on taxpayer compliance. This means that the higher the level of effectiveness, the more deterrent effect it is expected to have on Taxpayers and increase Taxpayer compliance, so the researcher takes the following hypothesis:

H₂: Tax Audit Has a Positive Influence on Taxpayer Compliance.

Tax compliance is a condition where taxpayers fulfill their tax obligations and exercise their tax rights. The more knowledge about taxation that taxpayers have from all the information provided by volunteers, it can be a guarantee to increase taxpayer compliance (Qomariyah & Riduwan, 2023). And research (Ramdhani et al., 2022a) which states that tax volunteers have a positive effect on taxpayer compliance. This means that it can be concluded that tax volunteers strengthen the relationship between tax socialization and taxpayer compliance. Based on this explanation, the researcher takes the following hypothesis:

H₃: Tax Volunteers Strengthen Tax Socialization for Taxpayer Compliance.

Taxpayer compliance is one of the most influential factors in efforts to increase tax revenue. Basically, tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of applicable laws (Ramdhani et al., 2022a). This is line with research conducted by (Qomariyah & Riduwan, 2023) which states that tax audits aim to conduct audits related to taxpayer compliance with their tax obligations and for other purposes to comply with statutory provisions. Based on this explanation, the researcher takes the following hypothesis:

H₄: Tax Volunteers strengthen Tax Audits on Taxpayer Compliance.



RESEARCH METHOD

The sample of this study comes from Individual Taxpayers (WPOP), Micro, Small, and Medium Enterprises (MSMES) and Large Companies. The variables used in this study are as follows:

Table 1. Operational Research Variables

Type	Variable	Dimension	Source
Independent Variable	Tax Socialization	1. Counseling 2. Frequency of socialization 3. Clarity of socialization	(Ramdhani et al., 2022b)
	Tax Audit	4. Tax audit preparation 5. Implementation of tax audit 6. Tax audit reporting	(Primbang Apriliyanto & Hwihanus, 2023)
Dependent Variable	Taxpayer Compliance	7. Compliance formal 8. Material compliance	(Ramdhani et al., 2022a)
	Tax Volunteers	9. Knowledge tax 10. Providing education 11. Taxpayer awareness	(Indrawan et al., 2024)

Source: TS (Tax Socialization), TA (Tax Audit), TC (Taxpayer Compliance), TV (Tax Volunteers)

Data analysis used in this study using the Partial Least Square (PLS) method. PLS is a method of solving Structural Equation Modeling (SEM) which in terms of this research is more appropriate than other SEM techniques. The linear equation model in this regression is as follows:

$$TC = \beta_0 + \beta_1 TS + \beta_2 TA + \beta_3 TS * TC + \beta_4 TA * TC + \varepsilon$$

RESULTS

Respondent Demographics

This researcher chose WPOP 10 people, UMKM 3 people, Company 17 people, as the sample of this study. With 16 male respondents and 14 female respondents, the majority of respondents were between 23 and 26 years old. Of that number, 12 people had bachelor's degrees, 11 people had high school/vocational high school degrees, 6 people had Diploma III degrees and 1 person had a master's degree. In addition to respondents who have held their current positions for more than 6 years, the job levels include employees, managers, and directors.

Convergent Validity, Discriminant Validity and Reliability Test

In convergent validity, measurement with reflective indicators is assessed based on the correlation between item scores/component scores with construct scores. The individual reflective measure is said to be high if it correlates more than 0.70. Related discriminant validity occurs if two different instruments that measure two constructs are predicted to be uncorrelated and produce uncorrelated scores (Mustakini, 2008). Reliability testing is strengthened by the expected Cronbach's alpha value of 0.70 for each indicator.

The Hypothesis Test

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

Table 2. T test results (Individual)

$$TC = \beta_1 TS + \beta_2 TA + \beta_3 TS*TV + \beta_4 TA*TV + \varepsilon$$

Variable	Hypothesis	Predection	Original Sample(O)	P Values
TS -> TC	H1	+	0,075	0,848
TA -> TC	H2	+	0,470	0,341
TS* TV -> TC	H3	+	0,160	0,831
TA* TV -> TC	H4	+	-0,186	0,794
R-Square			0,577	
Adjusted R-Squared			0,489	

Significance Level *0.05;

Source: SmartPLS Data Processing Results

Caption: TS = Tax Socialization; TA = Tax Audit; TC = Taxpayer compliance; TV = Tax Volunteers;

Explanatory

Model 1's R-squared 0.577 and Adjusted R-squared 0.489 are significantly higher than When the variable is added to Model 1, the model's capacity to explain financial reporting quality variables is much enhanced. In addition, the use of strengthens the moderation role of fraud prevention and accounting information systems on the relationship between Tax Volunteers and Tax Socialization, as well as making the direct influence of Tax Volunteers significant in Model 1, thus clarifying the relationship between the variables in the study (Hair et al., 2019; Henseler et al., 2015).

DISCUSSIONS

Tax socialization has a positive and insignificant effect on taxpayer compliance

This study shows that tax socialization has an important role in taxpayer compliance. In an effort to increase tax compliance, it is important to carry out socialization activities to



expand tax information to the public (Lita Novia Yulianti, 2022a). Thus, this study is a very interesting topic to discuss. The higher a person's understanding of tax socialization, the higher the person's intention to make taxpayer compliance payments. It can also be argued that workers and WPOPs who are members of several organizational groups that mostly focus on government economics have a good understanding of tax socialization so that they can increase interest in carrying out taxpayer compliance behavior. Because, tax socialization also means educating and guiding taxpayers so that they are fully informed (Sufiyanto et al., 2024). The results of this study also show that tax socialization does not have a significant impact, but it is important to evaluate and improve existing socialization programs. Adjustments may be needed in the approach or material of socialization to be more effective and relevant to taxpayers. Indicators of tax socialization consist of counseling, frequency of socialization and clarity of socialization, this shows that Individual Taxpayers (WPOP), Micro, Small and Medium Enterprises (MSMEs) and Large Companies know what things can be done and things that are bad or not allowed to be done. This counseling can make someone increase public awareness of the importance of taxes for national development and increase public knowledge to understand the types of taxes, tax rates, and how to calculate taxes and avoid things that can harm others or that are contrary to the principle of justice. Thus, based on the path coefficient and the discussion above, this study shows that tax socialization has a positive and statistically insignificant effect on taxpayer compliance.

Tax audits have a positive and insignificant effect on taxpayer compliance

The results of this study indicate that tax audits have an important role in taxpayer compliance. This is in line with research (Qomariyah & Riduwan, 2023) the purpose of conducting tax audits is to check taxpayer compliance with their tax obligations and for other purposes in order to fulfill the provisions of laws and regulations. Tax audits are in the form of selection criteria audits such as special audits, WP audits, current year audits, integrated audits and tax collection audits. With this tax audit, WPOPs are motivated to be required to pay taxes against taxpayer compliance. That way, they will avoid tax collectors or sanctions that can pose a risk of loss to the state. Thus, based on the path coefficient and the discussion above, this study shows that tax audits have a positive and statistically insignificant effect on taxpayer compliance.

Tax volunteers cannot strengthen the relationship between tax socialization and taxpayer compliance

In this study, it was found that tax volunteers could not strengthen the relationship between tax socialization and taxpayer compliance. A good understanding of tax socialization makes someone know that the purpose of the concept of taxation is one of the factors that influences the level of taxpayer compliance. The dissemination of tax information through social media makes a positive contribution to taxpayer compliance by increasing understanding of tax obligations and providing valuable knowledge for new and old taxpayers, so that it is beneficial for taxpayers and affiliated agencies/organizations. The implementation of tax volunteers in the community environment instills awareness that society is the subject of development, the main actor in development, the owner of the highest sovereignty is in the hands of the people, then the government and society work

together to achieve common goals. Therefore, someone who implements tax volunteers in tax socialization to introduce taxes early on to the younger generation, increases tax compliance, helps taxpayers understand how to fulfill their tax obligations and explains the procedures for filling out SPT and other tax regulations. Thus, the results of the study indicate that tax volunteers cannot strengthen the relationship between tax socialization and taxpayer compliance.

Tax volunteers cannot strengthen the relationship between tax audits and taxpayer compliance

The results of this study indicate that tax volunteers cannot strengthen the relationship between tax audits and taxpayer compliance. This means that tax volunteers are able to moderate the effect of the quality of tax authorities' services on individual taxpayer compliance. Tax volunteers failed to moderate the effect of the quality of tax authorities' services on taxpayer compliance. Tax volunteers on duty have given their best performance which is assessed through quantity, quality, diligence, attitude, initiative, reliability and presence in carrying out their duties and functions in order to provide the best service in improving taxpayer compliance. The relationship between attribution theory and the results of this study is that with the existence of internal factors from within the tax volunteers in the form of encouragement to educate and assist taxpayers in reporting taxes, this can help improve the quality of tax authorities' services. Therefore, with the sense of satisfaction and convenience felt by taxpayers, it can increase the compliance of individual taxpayers in paying taxes. Thus, the results of the study indicate that tax volunteers cannot strengthen the relationship between tax audits and taxpayer compliance.

CONCLUSIONS

(1) Tax socialization has a positive and insignificant effect on taxpayer compliance. (2) Tax audits have a positive and insignificant effect on taxpayer compliance. (3) Tax volunteers cannot strengthen the relationship between tax socialization and taxpayer compliance. (4) Tax volunteers cannot strengthen the relationship between tax audits and taxpayer compliance

Theoretical Implications

The results of this research are expected to add to the academic literature and be used to develop a more comprehensive theoretical model in understanding the same problem. This research can be used as a reference in testing the variables of tax socialization, tax audits as independent variables, taxpayer compliance as dependent variables and tax volunteers as moderating variables on Individual Taxpayers (WPOP), Micro, Small and Medium Enterprises (MSMEs) and Large Companies.

Managerial Implications

This research produces findings that are useful for universities and companies where lecturers and practitioners who are members of Individual Taxpayers (WPOP), Micro, Small and Medium Enterprises (MSMEs) and Large Companies work to provide strengthening understanding of tax socialization, ensuring that the tax audits provided are in accordance



with the SOPs provided so as to encourage public satisfaction and employee loyalty. By implementing this, it can be effective in increasing taxpayer compliance, increasing integrity in every activity and bringing long-term benefits to the growth and welfare of the organization or company.

Policy Implications

The results of this study can help regulators and the government to prevent fraud through increasing education, training and awareness by developing educational programs that strengthen understanding of tax socialization. The government as a regulator needs to review the tax audit policy for wages and allowances, especially for Individual Taxpayers (WPOP), Micro, Small and Medium Enterprises (MSMEs) and Large Companies, to ensure that the tax audits provided are in accordance with the value of services and workload carried out and to overcome the imbalance that often occurs so that it can improve the welfare of WPOP and support the smooth running of the education process and the people in Indonesia. This can show a commitment to religious values in everyday life in the workplace. And can issue ethical standards for tax volunteers that must be followed by all organizations that contain values of honesty and justice. That way, it is expected to increase motivation to comply with taxpayers and create a work environment with high integrity.

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