



# **The Influence of Understanding Tax Regulations, Quality of Fiscal Services, Tax Law Enforcement on Taxpayer Compliance Behavior Moderated Taxpayer Awareness**

Nurkhaerun Nisa<sup>1\*</sup>, Sumarlin<sup>2</sup>, Nur Rahmah Sari<sup>3</sup>

<sup>1,2,3</sup>Universitas Islam Negeri Alauddin Makassar, Indonesia

Email: [nurkhaerunnisa0503@gmail.com](mailto:nurkhaerunnisa0503@gmail.com)

| ARTICLE INFO  | ABSTRACT   |
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| <p><b>Keywords:</b><br/>Quality of fiscal services;<br/>Taxpayer awareness;<br/>Tax law enforcement;<br/>Taxpayer compliance behavior;<br/>Understanding of tax regulations</p> | <p><i>Tax is the main source of state revenue that plays a crucial role in supporting national development; however, individual taxpayer compliance remains a challenge in Indonesia. This study aims to examine the effect of understanding tax regulations, quality of fiscal services, and tax law enforcement on taxpayer compliance behavior, with taxpayer awareness as a moderating variable.</i></p> <p><i>This research employed a quantitative approach using a survey method. The population consisted of individual taxpayers registered at the Tax Counseling and Consultation Office (KP2KP) Pinrang, with 102 respondents selected through purposive sampling. Data were collected using questionnaires and analyzed using multiple linear regression and Moderated Regression Analysis (MRA).</i></p> <p><i>The results indicate that understanding tax regulations, quality of fiscal services, and tax law enforcement have a positive and significant effect on taxpayer compliance behavior. Furthermore, taxpayer awareness is proven to strengthen the influence of these variables on taxpayer compliance. These findings suggest that improving tax compliance requires not only effective regulations and law enforcement but also increased taxpayer awareness. This study contributes to the literature on tax compliance behavior and provides practical implications for policymakers in designing strategies to enhance sustainable taxpayer compliance.</i></p> |

## 1. INTRODUCTION

Taxes are one of the largest sources of state revenue and play an important role in improving the national economy. According to (Mardiasmo, 2018), taxes are legal contributions (which can be obliged) paid by citizens to the state treasury without receiving any compensation (consideration), which can be directly ordered and used to pay state expenses. Taxes also have a very important role in financing all government spending. The more people who pay taxes, the better the infrastructure and facilities in the country.

Taxes are also the most important element to support the State revenue budget (Aji et al., 2021). Tax revenue in Indonesia until October 31, 2024 is Rp. 1,517.53 T or equivalent to 76.3% of the state budget target, an increase from the previous year, and also customs and excise increased by Rp. 231.7 T or equivalent to 72.2% of the state budget target (Ministry of Finance 2024). From the information above, it is clear that taxes have the largest contribution to the State Budget and State Revenue.

The phenomenon that is currently occurring on the level of compliance behavior of Indonesian taxpayers can be seen in the taxpayer compliance ratio. A general indicator used in measuring taxpayer compliance is the level of compliance with the Annual Return (SPT) reporting (Anugrah & Fitriandi, 2022). In 2021, the number of taxpayers has not changed compared to the previous year. However, the number of reported tax returns increased to 16 million, so the compliance ratio also increased to 84.07%.

In 2022, the number of taxpayers increased slightly to 19.4 million. In addition, the number of tax returns that were successfully submitted reached 17.1 million. This shows that the compliance ratio reached its highest point in this period, which is 88%. In 2023, although the number of taxpayers remains the same as the previous year, the number of tax returns submitted has decreased to 14.2 million. As a result, the compliance ratio dropped to 73.61%. The decline in compliance ratios in 2023 when compared to the previous year may be due to a variety of factors. Some of them include difficulties in fulfilling tax obligations and a lack of understanding of the tax return reporting process (Ministry of Finance 2023).

Tax compliance, which is a condition where taxpayers fulfill their tax obligations. Taxpayers who feel that the taxes they pay are only misappropriated so that they can cause low compliance of taxpayers. (Saung, 2017). Tax compliance is one of the key factors for the success of a country's tax system. Tax compliance is still a big challenge in Indonesia, especially for Individual Taxpayers (WPOP). Poor compliance can negatively impact revenue and hinder the economic development of a country (Aziz Syaifudin Mursyid & Sugiharto, 2024).

Most taxpayers still do not fully understand the tax provisions, and it is a common phenomenon today. Understanding tax regulations is a stage that taxpayers go through to explore their fiscal obligations and apply this knowledge in tax fulfillment (Yunus et al., 2020). The government really hopes that there will be compliance in taxation, where understanding and awareness must play an important crucial role in improving compliance. (Anwar et al., 2022). In carrying out its obligations, this understanding has a great influence on increasing taxpayer compliance (D. K. Wardani & Nistiana, 2022). Taxpayers who do not have an understanding of ordinary understanding show a lack of compliance. The better the taxpayer's understanding of tax rules, the more aware they will be of the sanctions that can be received if they do not meet their tax obligations (Dahniyar Daud et al., 2024). Research conducted by (Mareti & Dwimulyani, 2019) and (Nuke Sri Herviana & Halimatusadiah, 2022) which gives the result that the understanding of tax regulations has a positive effect on taxpayer compliance. Understanding tax regulations is very important in an effort to increase taxpayer compliance because when a taxpayer understands tax regulations, the higher the level of compliance of the taxpayer. while the research conducted (Safitri & Silalahi, 2020) gives the result that the understanding of tax regulations has no effect on taxpayer compliance.

The quality of tax services is also one of the factors causing tax compliance (Safitri & Silalahi, 2020). The quality of service also contributes greatly to the increase in tax compliance. Taxpayers will obediently pay their taxes if they are provided with good service by the fiscal authorities. If the fiscal authorities provide good and satisfactory services, then taxpayers will be more compliant and more willing to pay their taxes (Zahrani & Mildawati, 2019). Superior service quality has an effect on improving taxpayers' compliance behavior (Tri Wahyuningsih, 2019). Previous research researched by (Johny & Widyana Dewi, 2020) and (Tri Wahyuningsih, 2019) gives results that the influence of fiscal services on taxpayer compliance has a positive effect, on the contrary the research conducted (Putra et al., 2018), (Zahrani & Mildawati, 2019) and (Safitri & Silalahi, 2020) gives the result that the fiscal servant has no influence on the taxpayer's compliance.

Law enforcement in the tax sector is an action carried out by tax authorities to ensure that taxpayers, both registered and potential taxpayers, comply with all applicable tax provisions. This includes obligations such as paying taxes according to the specified deadlines. Law enforcement in the field of taxation includes tax investigation or tax audit, tax accounting or tax collection. (Utami et al., 2015). Previous research conducted (Khodijah et al., 2021) and (Johny & Widyana Dewi, 2020) concluded that there was no effect of tax law enforcement on taxpayer compliance. While the research conducted (Utami et al., 2015) shows that law enforcement has a positive effect on taxpayer compliance.

Consciousness is a condition in which a person understands and is aware of something (Safitri, 2017). In taxation, tax awareness means an individual's understanding of his or her tax rights and obligations. Taxpayers who have awareness will carry out their obligations voluntarily, starting from registering themselves, calculating, paying, to reporting taxes that must be paid. (Sari & Saryadi, 2019) When people judge that the government is performing its functions well, they will be more motivated to fulfill their tax obligations (First Yuslina et al., 2018). This awareness arises because taxpayers understand that taxes play an important role in supporting the country's economy. Therefore, they will pay taxes on time to support development and mutual prosperity (Ermawati & Afifi, 2018).

Based on several previous studies, the novelty of this research lies in the integration of taxpayer awareness as a moderation variable in the relationship between the understanding of tax regulations, the quality of fiscal services, and tax law enforcement on the compliance of individual taxpayers.

This research is focused on individual taxpayers who are officially registered at KP2KP Pinrang. In the KP2KP Pinrang area, the level of taxpayer compliance with regulations is still relatively minimal. Data shows that in 2023, out of 102,156 registered taxpayers, only 14,835 reported annual tax returns, resulting in a compliance rate of 14.52%. This figure reflects a serious problem that needs to be addressed immediately. Therefore, improving the understanding of tax regulations, the quality of fiscal services and tax law enforcement is expected to contribute to increasing taxpayer compliance.

Previous studies on taxpayer compliance have shown inconsistent empirical results. These inconsistencies are not only caused by differences in findings between studies, but are also influenced by the use of diverse theoretical foundations, such as *Social Cognitive Theory* and attribution theory, as well as differences in the selection and measurement of research variables. These differences in theoretical approaches lead to an incomplete understanding of the mechanism for the formation of taxpayer compliance behavior. In addition, most previous studies still placed taxpayer awareness as an independent variable, while studies that tested its role as a moderation variable were still relatively limited. This condition creates a *research gap* both theoretically and empirically, so research that integrates compliance theory and *Theory of Planned Behavior* is needed to explain compliance behavior more comprehensively, as well as test the role of taxpayer awareness as a moderation variable, especially in the context of individual taxpayers in KP2KP Pinrang.

Based on the background that has been described, the researcher intends to re-examine the influence of understanding of tax regulations, the quality of fiscal services, and tax law enforcement on taxpayers' compliance behavior, with taxpayer awareness as a moderation variable. This research is focused on individual taxpayers registered in KP2KP Pinrang.

## 2. RESEARCH METHODS

This research uses a quantitative approach, which is often referred to as a traditional, positivistic, experimental, or empirical approach. This approach focuses on testing theories or hypotheses through measuring research variables in the form of numbers (quantitative), as well as analyzing data using statistical procedures or mathematical modeling. The approach in this study uses an associative approach. Associative research is research designed to find out the relationship between two or more variables.

The population in this study is Individual Taxpayers registered with KP2KP Pinrang. The sampling technique used is purposive sampling, with the consideration that not all members of the population have characteristics that are in accordance with the purpose of the study, so the sample is selected based on certain criteria. In line with the use of non-probability sampling techniques, in the determination of samples. The number of research samples was set at 102 respondents, which was considered adequate for the purposes of analysis and representation of research data.

The operational definition in this study is as follows

1. Understanding of Tax Regulations (X1), Understanding of tax regulations is the level of knowledge of taxpayers regarding tax provisions in fulfilling their tax obligations. This variable is measured through indicators of knowledge of tax sanctions, tax regulations, rights and obligations, ownership of NPWP, as well as tax rates and PTKP using (Adolph, 2016)
2. Quality of Fiscal Service (X2), The quality of fiscal services is the perception of taxpayers of the quality of service of tax officials in providing tax assistance and information. These variables are measured through reliability, responsiveness, assurance, empathy, and physical means of service (Safitri & Silalahi, 2020)
3. Tax Law Enforcement (X3), Tax law enforcement is the taxpayer's perception of the firmness and consistency of the tax authority in implementing tax regulations. These variables are measured through the application of sanctions, tax audits, tax collection, transparency, and legal compliance (Rosmawati & Darmansyah, 2023)
4. Taxpayer Compliance Behavior (Y), Taxpayer compliance behavior is the willingness of taxpayers to voluntarily fulfill their tax obligations in accordance with applicable regulations. This variable is measured through compliance with tax return reporting, accuracy of tax calculation and payment, honesty of reporting, and understanding of tax functions (ARTAMEVIAH, 2022)
5. Taxpayer Awareness (Z), Taxpayer awareness is the understanding and willingness of taxpayers to carry out tax obligations as a form of responsibility to the state. These variables are measured through an understanding of the role of taxes in development, contribution to welfare, and attitudes towards tax sanctions (First Yuslina et al., 2018)

The data in this study is primary data using a scale questionnaire (1-5) in the collection of research data. Data processing is carried out with the help of SPSS 25 software with the following data tests.

1. Descriptive analysis

Descriptive analysis was used to describe the characteristics of respondents and the distribution of answers to each research variable. This analysis includes minimum, maximum, mean, and standard deviation values

2. Data quality test

The validity test aims to determine the extent to which the research instrument is able to measure the variables studied, by looking at the correlation value of the item to the total score. The instrument is declared valid if the significance value is less than 0.05. Next, a reliability test was used to test the consistency of respondents' answers, with the criteria of Cronbach's Alpha value greater than 0.70.

3. Classic assumption test

The classical assumption test is carried out as a prerequisite for regression analysis. The normality test aims to find out if the data is normally distributed, which is tested through the Kolmogorov-Smirnov significance value. The data is declared normal if the significance value is greater than 0.05. The multicollinearity test was used to determine the correlation between independent variables, with the Tolerance value criteria  $> 0.10$  and Variance Inflation Factor (VIF)  $< 10$ . Furthermore, a heterokedasticity test was carried out to determine the presence of residual variance inequality, which was tested through the Glejser test, where the data was declared heterokedasticity-free if the significance value was greater than 0.05.

4. Hypothesis test (Multiple Regression Analysis, Coefficient of Determination, f test, t-test and MRA test).

The hypothesis test was carried out using multiple linear regression analysis and Moderated Regression Analysis (MRA). The hypothesis testing criteria are set as follows: the hypothesis is accepted if the significance value is  $< 0.05$  and the regression coefficient value is positive or according to the direction of the proposed hypothesis; On the other hand, the hypothesis is rejected if the significance value  $\geq 0.05$ . The F test was used to determine the influence of independent variables simultaneously on dependent variables with a significance criterion of  $< 0.05$ . The t-test was used to test the influence of a partially independent variable with a significance criterion of  $< 0.05$ . The coefficient of determination ( $R^2$ ) is used to measure the magnitude of the contribution of independent variables in explaining dependent variables. Furthermore, MRA was used to test the role of taxpayer awareness as a moderation variable through the interaction between independent variables and moderation variables, with the criterion of interaction significance  $< 0.05$ .

### 3. RESULTS AND DISCUSSION

#### 1. Descriptive Analysis

**Table 1. Descriptive Statistics**

| Descriptive Statistics              |     |         |         |       |                    |
|-------------------------------------|-----|---------|---------|-------|--------------------|
|                                     | N   | Minimum | Maximum | Mean  | Hours of deviation |
| Understanding Tax Preparedness (X1) | 102 | 9       | 20      | 16,34 | 2,348              |
| Quality of Fiscal Service (X2)      | 102 | 10      | 20      | 16,46 | 2,224              |
| Tax Law Enforcement (X3)            | 102 | 10      | 20      | 16,46 | 2,315              |
| Taxpayer Compliance (Y)             | 102 | 9       | 20      | 16,86 | 2,510              |
| Awareness of Tax Wajb (Z)           | 102 | 8       | 20      | 16,56 | 2,543              |

|                    |     |  |  |  |  |
|--------------------|-----|--|--|--|--|
| Valid N (listwise) | 102 |  |  |  |  |
|--------------------|-----|--|--|--|--|

Source : Processed Researcher 2025

Based on the table above, the analysis carried out with descriptive statistics on the Understanding of Tax Stewardship produced results with a mean (average) of 16.34 and a standard deviation of 2.348, the lowest value was 9 while the highest value was 20. Descriptive analysis of the Fiscal Service Quality variable resulted in a mean (average) of 16.46 and a standard deviation of 2.224, the lowest score was 10 while the highest score was 20. The descriptive analysis of the variables of Tax Law Enforcement produced a mean (average) of 16.46 and a standard deviation of 2.315, the lowest value was 9 while the highest value was 20. Descriptive analysis of the Taxpayer Compliance variable resulted in a mean (average) of 16.86 and a standard deviation of 2.510, the lowest value of 9 while the highest value was 20. Descriptive analysis of the Taxpayer Awareness variable produced a mean (average) of 16.56 and a standard deviation of 2.543, the lowest value of 9 while the highest value was 20.

## 2. Validity Test

Validity tests are performed to ensure the level of validity in each statement in the research questionnaire. This Pearson correlation measurement is illustrated if  $r$  calculates  $> r$  table, then the statement instrument is significantly correlated to the total score (valid). This study has a sample number of  $(n) = 102$  respondents and the  $df$  value can be calculated with the formula  $(df = n-2)$   $102-2 = 100$  and  $\alpha = 0.05$ . So the  $r$ -value of the table is 0.1946. The results of the data validity test in this study can be seen in the following table:

**Table 2. Validity Test**

| Variabel | Item | r count | R table | Remarks |
|----------|------|---------|---------|---------|
|          | X1.1 | 0,712   | 0,1946  | Valid   |
|          | X1.2 | 0,741   |         | Valid   |
|          | X1.3 | 0,820   |         | Valid   |
|          | X1.4 | 0,687   |         | Valid   |
|          | X1.5 | 0,756   |         | Valid   |
|          | X2.1 | 0,735   | 0,1946  | Valid   |
|          | X2.2 | 0,790   |         | Valid   |
|          | X2.3 | 0,680   |         | Valid   |
|          | X2.4 | 0,772   |         | Valid   |
|          | X2.5 | 0,772   |         | Valid   |
|          | X3.1 | 0,764   | 0,1946  | Valid   |
|          | X3.2 | 0,807   |         | Valid   |
|          | X3.3 | 0,740   |         | Valid   |
|          | X3.4 | 0,792   |         | Valid   |
|          | X3.5 | 0,691   |         | Valid   |
|          | Y.1  | 0,825   | 0,1946  | Valid   |
|          | Y.2  | 0,600   |         | Valid   |

|  |     |       |        |       |
|--|-----|-------|--------|-------|
|  | Y.3 | 0,782 |        | Valid |
|  | Y.4 | 0,747 |        | Valid |
|  | Y.5 | 0,870 |        | Valid |
|  | M.1 | 0,682 | 0,1946 | Valid |
|  | M.2 | 0,632 |        | Valid |
|  | M.3 | 0,778 |        | Valid |
|  | M.4 | 0,678 |        | Valid |
|  | M.5 | 0,675 |        | Valid |

Source : Processed Researcher 2025

Based on the table above, it can be concluded that all statement items in this study have a correlation value of  $r$  calculated  $> r$  table (0.1946) which means that it has met the validity requirements. In this case, it means that the statement of each variable, namely analytical procedures, transaction testing, audit quality and the effectiveness of internal controls, is declared valid which can then be used as a variable measurement tool.

### 3. Reliability Test

The reliability test can be used using the Alpha Crobach ( $\alpha$ ) method, which is an instrument that is said to be reliable if it has a reliability coefficient of 0.60 or more. The results of the data reliability test can be seen in the following table:

**Table 3. Reliability Test**

| Variabel                            | Cronbach's Alpha | Remarks  |
|-------------------------------------|------------------|----------|
| Understanding Tax Preparedness (X1) | 0,796            | Reliabel |
| Quality of Fiscal Service (X2)      | 0,794            | Reliabel |
| Tax Law Enforcement (X3)            | 0,813            | Reliabel |
| Tax Law Enforcement (Y)             | 0,820            | Reliabel |
| Awareness of Tax Wajb (Z)           | 0,723            | Reliabel |

Source : Processed Researcher 2025

The table above shows that the Cronbach's alpha value of all variables is greater than 0.60, so it can be concluded that the questionnaire instrument used to explain the variables of tax understanding, fiscal service quality, tax law enforcement, tax law enforcement and tax obligation awareness is declared reliable or reliable as a variable measurement tool.

### 4. Classic Assumption Test

#### a. Normality Test

The normality test is carried out to see whether the variables used to test the hypothesis are normally distributed or not. In this study, the normality test was carried out with kolmogorov smirnov. A regression equation is said to be normal if the value of Smirnov's colmogorov is greater than 0.05. The results of the kolmogorov smirnov test can be seen in the following table:

**Table 4. Normality Test**

| One-Sample Kolmogorov-Smirnov Test     |                    |                         |
|--|--------------------|-------------------------|
|  |                    | Unstandardized Residual |
| N                                      |                    | 102                     |
| Normal Parameters <sup>a,b</sup>       | Mean               | 0,0000000               |
|  | Hours of deviation | 0,42544761              |
| Most Extreme Differences               | Absolute           | 0,088                   |
|  | Positive           | 0,066                   |
|  | Negative           | -0,088                  |
| Test Statistic                         |                    | 0,088                   |
| Asymp. Sig. (2-tailed)                 |                    | .051 <sup>c</sup>       |
| a. Test distribution is Normal.        |                    |                         |
| b. Calculated from data.               |                    |                         |
| c. Lilliefors Significance Correction. |                    |                         |

*Source : Processed Researcher 2025*

The statistical gain presented in the table above is in accordance with the conclusion that the normal data in distribution is in accordance with the acquisition of the Kolmogorov-Smirnov One-Sample normality test. Through the acquisition of a value of 0.051 or above 0.05, so that the data can be declared normal in distribution and in accordance with the assumption of normality.

**b. Multicollinearity Test**

To detect the presence of multicollinearity, tolerance and VIF references can be used. The data is declared to have passed the multicollinearity test if tolerance with a value of  $> 0.01$  or  $VIF < 10$  is obtained. Provide multicollinearity test results:

**Table 5. Multicollinearity Test**

| Variabel                       | Collinearity Statistics |       | Remarks                    |
|--------------------------------|-------------------------|-------|----------------------------|
|                                | Tolerance               | LIVE  |                            |
| Understanding Tax Preparedness | 0,761                   | 1,313 | No Multicorrelation Occurs |
| Quality of Fiskus Service      | 0,696                   | 1,436 | No Multicorrelation Occurs |
| Tax Law Enforcement            | 0,614                   | 1,627 | No Multicorrelation Occurs |
| Taxpayer Awareness             | 0,858                   | 1,165 | No Multicorrelation Occurs |

*Source : Processed Researcher 2025*

The table above shows the acquisition of tolerance which exceeds 0.01, as for Tax Understanding (X1) of 0.761, Quality of Fiscal Service (X2) of 0.696, Tax Law Enforcement (X3) of 0.614 and Taxpayer Awareness (M) of 0.858. Then to obtain VIF from all variables, the value is below 10, as for X1 1,313, X2 1,436, X3 1,627 and M 1,165. This result indicates



that there is no multicollinearity found between the X variable, because the tolerance obtained exceeds 0.01 and VIF is below 10.

**c. Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one residual observation to another. Heteroscedasticity testing can be performed using the Glejser test. The Glejser test is carried out by regressing between independent variables and their residual absolute value (ABS\_RES). The Glejser test, if the significance exceeds 0.05, indicates that there is no heteroscedasticity problem, while if the significance is less than 0.05, it can be concluded that there is a heteroscedasticity problem. The following are the results of the heteroscedasticity test produced, namely:

**Table 6. Heteroscedasticity test**

| Model |                                | Unstandardized Coefficients |            | Standardized Coefficients | T      | Sig.  |
|-------|--------------------------------|-----------------------------|------------|---------------------------|--------|-------|
|       |                                | B                           | Std. Error | Beta                      |        |       |
| 1     | (Constant)                     | 0,504                       | 0,283      |                           | 1,779  | 0,078 |
|       | Understanding Tax Preparedness | 0,017                       | 0,014      | 0,139                     | 1,228  | 0,222 |
|       | Quality of Fiskus Service      | -0,010                      | 0,013      | -0,095                    | -0,807 | 0,422 |
|       | Tax Law Enforcement            | 0,002                       | 0,013      | 0,017                     | 0,134  | 0,894 |
|       | Taxpayer Awareness             | -0,019                      | 0,012      | -0,173                    | -1,627 | 0,107 |

a. Dependent Variable: ABS\_RES

Source : Processed Researcher 2025

The table above shows that each variable exceeds 0.05, where the variables of Tax Understanding (X1) are 0.222, Quality of Fiscal Services (X2) is 0.422, Tax Law Enforcement (X3) is 0.894 and Taxpayer Awareness (M) is 0.107.

**5. Regresi Berganda**

**a. Coefficient of Determination (R<sup>2</sup>)**

This test is performed to see how well the free variable can explain the bound variable. The following are the results of the Determination Coefficient Test (R<sup>2</sup>):

**Table 7. Determination Coefficient Test**

| Model | R     | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1     | .769a | 0,592    | 0,579             | 0,377                      |

Source : Processed Researcher 2025

Based on the test results in the table above, the R<sup>2</sup> (Adjusted R Square) value is 0.579 or equal to 57.9%. This shows that 57.9% of taxpayer compliance is influenced by Tax Administration, Quality of Fiscal Service and Tax Law Enforcement, while the remaining 42.1% is biased so it is influenced by variables that are not analyzed in this study.

#### b. Simultaneous Regression Test (F-Test)

The F statistical test is carried out with the aim of measuring how much influence independent variables together in explaining dependent variables. This test is important to determine whether the regression model used is feasible and can explain the relationship between independent and dependent variables as a whole. The results of the F statistical test can be seen from the following table:

**Table. 8 Tests f**

| Model |            | Sum of Squares | Df  | Mean Square | F      | Say.  |
|-------|------------|----------------|-----|-------------|--------|-------|
| 1     | Regression | 17,894         | 3   | 5,965       | 27,366 | 0.000 |
|       | Residual   | 21,361         | 98  | 0,218       |        |       |
|       | Total      | 39,255         | 101 |             |        |       |

Source : Processed Researcher 2025

Based on table 4. above, shows the result of F calculation of 47.381 with a significance level of 0.000 which is smaller than 0.05, with the value of F calculated 27.366 greater than the F value of table 3.088 (df<sub>1</sub> = 3-1 = 2 and df<sub>2</sub> = 102-3 = 99). This indicates that the total Understanding of Tax Authorities (X<sub>1</sub>), Quality of Fiscal Services (X<sub>2</sub>) and Tax Law Enforcement (X<sub>3</sub>) simultaneously affects taxpayer compliance.

#### c. Partial Regression Test (t-test)

**Table 9. T test**

| Model                                      |                                | Unstandardized Coefficients |            | Standardized Coefficients | T      | Say.  |
|--|--------------------------------|-----------------------------|------------|---------------------------|--------|-------|
|  |                                | B                           | Std. Error | Beta                      |        |       |
| 1  | (Constant)                     | 13,466                      | 0,390      |                           | 34,535 | 0,000 |
|  | Understanding Tax Preparedness | 0,068                       | 0,018      | 0,278                     | 3,854  | 0,000 |
|  | Quality of Fiskus Service      | 0,077                       | 0,021      | 0,322                     | 3,648  | 0,000 |
|  | Tax Law Enforcement            | 0,083                       | 0,021      | 0,355                     | 3,861  | 0,000 |
| a. Dependent Variable: Taxpayer Compliance |                                |                             |            |                           |        |       |

Source : Processed Researcher 2025

The results of the interpretation of the research hypothesis (H<sub>1</sub>, H<sub>2</sub> and H<sub>3</sub>) can be seen as follows:

- 1) H1, The Effect of Tax Understanding on Taxpayer Compliance. Based on the table above, it can be seen that the independence variable has a calculated t of 3.854 > table t of 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) with an unstandardized beta coefficient of 0.068 and a significance level of 0.00 which is smaller than 0.05, then H1 is accepted. This means that the Understanding of Tax Compliance has a positive effect on taxpayer compliance.
- 2) H2, The Effect of Tax Understanding on Taxpayer Compliance. Based on the table above, it can be seen that the independence variable has a calculated t of 3.648 > t table of 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) with an unstandardized beta coefficient of 0.077 and a significance level of 0.00 which is smaller than 0.05, then H2 is accepted. This means that Tax Law Enforcement has a positive effect on taxpayer compliance.
- 3) H3, The Effect of Tax Law Enforcement on Taxpayer Compliance. Based on the table above, it can be seen that the independence variable has a calculated t of 3.861 > table t of 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) with an unstandardized beta coefficient of 0.083 and a significance level of 0.00 which is less than 0.05, then H3 is accepted. This means that the Understanding of Tax Compliance has a positive effect on taxpayer compliance.

## 6. Uji Moderated Regression Analysis

### 1. Coefficient of Determination (R<sup>2</sup>)

**Table 10. MRA Detremination Coefficient**

| Model | R     | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1     | .671a | 0,644    | 0,439             | 0,417                      |

*Source : Processed Researcher 2025*

Based on the test results in table 4.12 above, it was obtained that the value of R<sup>2</sup> (R Square) was 0.644 or equal to 64.4%. This shows that 64.4% of taxpayer compliance can be explained by the variables of Tax Compliance Understanding (X1), Quality of Fiscal Service (X2), Tax Law Enforcement (X3) and Taxpayer Awareness (M), while 33.6% is managed by other variables that have not been studied in this study.

### 2. Partial Regression Test (t-test)

To find out how the role of taxpayer awareness variables in understanding tax regulations, the quality of fiscal services and tax law enforcement, it can be seen as follows:

**Table 11. MRA t-test**

| Model |                                | Unstandardized Coefficients |            | Standardized Coefficients | T      | Sig.  |
|-------|--------------------------------|-----------------------------|------------|---------------------------|--------|-------|
|       |                                | B                           | Std. Error | Beta                      |        |       |
| 1     | (Constant)                     | 33,087                      | 2,403      |                           | 13,770 | 0,000 |
|       | Understanding Tax Preparedness | 0,405                       | 0,151      | 0,379                     | 2,689  | 0,008 |
|       | Quality of Fiskus Service      | 1,517                       | 0,140      | 1,345                     | 10,801 | 0,000 |
|       | Tax Law Enforcement            | 0,022                       | 0,166      | 0,121                     | 1,135  | 0,033 |
|       | Taxpayer Awareness             | 1,166                       | 0,145      | 1,181                     | 8,018  | 0,000 |
|       | X1M                            | 0,016                       | 0,009      | 0,339                     | 1,698  | 0,043 |
|       | X2M                            | 0,071                       | 0,006      | 1,945                     | 11,248 | 0,000 |
|       | X3M                            | 0,021                       | 0,007      | 0,580                     | 3,154  | 0,002 |

*Source : Processed Researcher 2025*

The results of the interpretation of the research hypothesis (H4, H5 and H6) can be seen as follows:

- 1) H4, Taxpayer Awareness moderates the influence of Tax Understanding on Taxpayer Compliance. Based on the results of the analytical test or Moderated Regression Analysis (MRA) in the table above, it shows that the moderation variable X1\_M has a calculated t-value of 1.698 > the t-value of the table is 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) and a significance level of 0.043 which is smaller than 0.05, H3 is accepted and included in the Quasi moderation variable. This moderates the influence of the variable of Tax Understanding on taxpayer compliance.
- 2) H5, Taxpayer Awareness moderates the influence of Fiscal Service Quality on taxpayer compliance. Based on the results of the analytical test or Moderated Regression Analysis (MRA) in the table above, it shows that the moderation variable X1\_M has a calculated t-value of 11.248 > the table t-value is 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) and the significance level of 0.000 which is smaller than 0.05, H4 is accepted and included in the Quasi moderation variable. This moderates the influence of the Fiscal Service Quality variable on taxpayer compliance
- 3) H6, Taxpayer Awareness moderates the influence of Tax Law Enforcement on taxpayer compliance. Based on the results of the analytical test or Moderated Regression Analysis (MRA) in the table above, it shows that the moderation variable X1\_M has a calculated t-value of 3.154 > the table t-value is 0.1946 (sig.  $\alpha = 0.05$  and  $df = n - k - 1$  i.e.  $102 - 3 - 1 = 98$ ) and the significance level of 0.000 which is smaller

than 0.05, H5 is accepted and included in the Quasi moderation variable. This moderates the influence of Tax Law Enforcement variables on taxpayer compliance

## 7. Discussion

### a. Understanding tax regulations has a significant positive effect on taxpayers' compliance behavior

The results of the study show that the understanding of tax regulations has a positive and significant effect on the compliance behavior of taxpayers in KP2KP Pinrang. These findings indicate that taxpayers who have a good understanding of tax provisions tend to show compliant behavior in calculating, paying, and reporting their taxes.

The results of this study are in line with the *Theory of Planned Behavior* developed by Ajzen (1991) which explains that behavior is influenced by intentions formed from attitudes, subjective norms, and control perceptions.

The results of this study also strengthen the research results from (Asterina & Septiani, 2019), (Tsabita et al., 2025), (Desi Rachmawati Kencana Sari, 2023) which states that understanding tax regulations plays an important role in improving taxpayer compliance. The practical implications of these findings suggest that tax education and socialization needs to be continuously carried out by tax authorities to strengthen taxpayer understanding, especially in areas with low compliance levels.

### b. The quality of fiscal services has a significant positive effect on taxpayers' compliance behavior

The results of the study prove that the quality of fiscal services has a positive and significant effect on taxpayers' compliance behavior. This shows that responsive, friendly, and professional services are able to increase the trust and willingness of taxpayers to fulfill their tax obligations.

The results of this study are in line with the theory *Theory of Planned Behavior* developed by (Icek, 1991) In terms of fiscal services, if the services provided are of high quality, it will form a positive attitude of taxpayers towards compliance.

The results of this study also strengthen the research results from (Aishy et al., 2024),(Wicaksono & et al, 2018), (Setiadi, 2022) which states that the quality of fiscal servants has a positive effect on taxpayers' compliance behavior.

The practical implication is the need to improve the competence and quality of service of tax officials as a non-repressive strategy in encouraging voluntary compliance.

### c. Tax law enforcement has a significant positive effect on taxpayers' compliance behavior

The results of the study show that tax law enforcement has a positive and significant effect on taxpayers' compliance behavior. These findings indicate that firm and consistent law enforcement can improve taxpayer compliance.

The results of this study are in line with the theory of compliance developed by (Milgram, 1963) which says that a person tends to obey the rules if there is a ruling authority and is able to impose sanctions if the rules are not followed.

These findings are consistent with research Juliana et al. (2023), Aziz Syaifudin Mursyid & Sugiharto (2024) , Utami et al. (2015), Squirting (2017) which states that tax law enforcement affects taxpayer compliance. The practical implications show that law enforcement is still needed as an instrument to control taxpayer behavior, especially for taxpayers with a low level of awareness.

**d. Taxpayer awareness moderates the influence of understanding of tax regulations on taxpayers' compliance behavior**

The results of the analysis show that taxpayer awareness is able to strengthen the influence of understanding of tax regulations on taxpayers' compliance behavior. These findings show that understanding tax regulations will be more effective in driving compliance when accompanied by high awareness

The results of this study are in line with *the Planned Theory of Behavior* theory which emphasizes that the awareness of taxpayers plays a significant role in strengthening motivation and positive attitudes to comply with tax obligations.

The results of this study support the findings Hidayat & Wati (2022) and Rangga & Deseverians (2023). Those who find that taxpayers who understand the rules or have awareness will tend to be more compliant without sufficient awareness, understanding alone is not enough to encourage taxpayers to obey. In other words, taxpayer awareness increases the effectiveness of understanding that affects taxpayers' compliance behavior.

The practical implication is the need for a tax policy that not only focuses on the cognitive aspect (understanding), but also on the formation of moral and social awareness of taxpayers.

**e. Taxpayer Awareness Moderates the Influence of Fiscal Service Quality on Taxpayers' Compliance Behavior**

The results of the study show that taxpayer awareness moderates the influence of fiscal service quality on taxpayers' compliance behavior. This means that good fiscal services will be more effective in increasing compliance if taxpayers have high awareness.

The results of this study are in line with the theory of Planned Behavior which says that when taxpayers have high awareness, they usually show a good attitude towards compliance, feel influenced by society's norms to comply, and believe that they can carry out their tax obligations well.

These findings are in line with the research conducted (Prince, 2021) which emphasizes the significance of the combination of internal factors (taxpayer awareness) and external factors (service quality) in improving tax compliance. Similar research was also conducted by (Pramaisella, 2025) Shows that tax-conscious taxpayers usually want to fulfill their obligations, but this desire needs to be supported by good tax services. Good service includes easy access to information, quick response, friendliness, and transparency, which can improve the convenience of taxpayers.

The practical implications show that improving the quality of fiscal services needs to be accompanied by efforts to increase taxpayer awareness so that the results are more optimal.

**f. Awareness of Moderating the Influence of Tax Law Enforcement on Taxpayers' Compliance Behavior**

The results of the study prove that taxpayer awareness strengthens the influence of tax law enforcement on taxpayers' compliance behavior. This shows that law enforcement is not only effective through the effect of sanctions, but also through the moral awareness of taxpayers.

According to the Theory of Planned Behavior (TPB), taxpayer understanding has a crucial role in moderating the impact of tax law enforcement on taxpayer compliance by strengthening their positive intentions and attitudes to comply.

These findings are in line with research conducted by (Siti Dewi Yuliani, 2020) stating a high level of awareness, taxpayers not only feel Worried about the sanctions or penalties that may be received if they violate tax regulations, but also begin to understand and accept that the enforcement of tax laws is an important part of social responsibility that must be fulfilled in the common good. Another study that has the same results is the research conducted by (N. N. Wardani & Andriani, 2025) emphasizes that when taxpayers have a high level of awareness, they not only feel worried about punishment, but also earnestly realize the importance of complying with taxes as a moral and social responsibility

The practical implication is that law enforcement strategies need to be combined with a persuasive approach to build taxpayer awareness on a sustainable basis.

This research has several limitations. First, the object of the research is limited to taxpayers registered in KP2KP Pinrang, so the results of the research cannot be generalized to other regions with different taxpayer characteristics. Second, research data was obtained through questionnaires, so it is highly dependent on respondents' perceptions and has the potential to cause subjectivity bias. Third, the variables studied are still limited to understanding tax regulations, the quality of fiscal services, tax law enforcement, and taxpayer awareness, so they do not fully represent other factors that affect taxpayer compliance.

Further research is recommended to expand the object and area of the research so that the results are more representative. In addition, the addition of other variables such as tax sanctions, trust in the government, tax morale, and digitization of tax services can provide a more comprehensive understanding of the factors that affect taxpayer compliance. Future research can also use a *mixed methods* approach or longitudinal data to obtain more in-depth and accurate results on taxpayers' compliance behaviors

#### 4. CONCLUSIONS AND SUGGESTIONS

Based on the results of research on taxpayers registered with KP2KP Pinrang, it can be concluded that the understanding of tax regulations, the quality of fiscal services, and tax law enforcement have a positive and significant effect on taxpayer compliance. In addition, taxpayer awareness has been proven to play a role as a moderation variable that strengthens the influence of these three factors on compliance behavior. These findings show that taxpayer compliance is not only influenced by external factors in the form of rules, services, and law enforcement, but also highly determined by internal factors in the form of awareness and moral responsibility. Scientifically, this study provides empirical reinforcement of the application of *the Theory of Planned Behavior* in the context of tax compliance at the KP2KP level and affirms the strategic role of taxpayer awareness as a moderation factor in increasing the effectiveness of tax policies and implementation.

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