



The Effect Of Taxation Socialization, Taxation Knowledge, And Service Quality On Corporate Taxpayer Compliance With Taxpayer Awareness As An Intervening Variable At KPP Pratama Selatan Batam City

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Abstract. *The impact of several changes in the tax law also requires the socialization of taxation to the community so that tax awareness and taxpayer compliance can also increase. Taxpayers will underreport their taxes when their tax obligations are uncertain but this possibility can be reduced if the tax office or agency can provide low-cost information to taxpayers. One of the efforts to provide tax information to the public and taxpayers is through tax socialization activities. The purpose of this study is to determine and analyze the effect of taxation socialization, taxation knowledge, and service quality on taxpayer compliance directly or mediated by taxpayer awareness of the nature of testing the relationship between variables. The research population was 14,483 corporate taxpayers registered at KPP Pratama Batam Selatan with sampling techniques using the Slovin formula with a leeway of 9% obtained a sample of 123 people. The data analysis technique uses path analysis techniques with the help of statistical tools PLS Ver. 3. The results of data analysis obtained socialization of taxation, taxation knowledge, and service quality have a direct effect with a significance value below 0.05 on taxpayer awareness. the socialization of taxation, taxation knowledge, service quality, and taxpayer awareness have a direct effect with a significance value below 0.05 on taxpayer compliance. The results of the indirect effect obtained by tax socialization, tax knowledge, and service quality have an indirect effect with a significance value below 0.05 on taxpayer compliance through taxpayer awareness.*

Keywords: *Taxation Socialization, Taxation Knowledge, Service Quality, Taxpayer Awareness, Taxpayer Compliance*

Abstrak. Dampak dari beberapa perubahan undang-undang perpajakan juga memerlukan adanya sosialisasi perpajakan kepada masyarakat agar kesadaran perpajakan dan kepatuhan wajib pajak juga dapat meningkat. Wajib pajak akan melaporkan pajaknya secara kurang ketika kewajiban perpajakannya tidak pasti namun kemungkinan ini dapat dikurangi jika kantor atau instansi pajak dapat memberikan informasi yang murah kepada wajib pajak. Salah satu upaya untuk memberikan informasi perpajakan kepada masyarakat dan wajib pajak adalah melalui kegiatan sosialisasi perpajakan. Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh sosialisasi perpajakan, pengetahuan perpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak secara langsung atau dimediasi oleh kesadaran wajib pajak sifat pengujian hubungan antar variabel. Populasi penelitian sebanyak 14.483 wajib pajak badan yang terdaftar di KPP Pratama Batam Selatan dengan teknik pengambilan sampel menggunakan rumus Slovin dengan kelonggaran 9% diperoleh sampel sebanyak 123 orang. Teknik analisis data menggunakan teknik analisis jalur dengan bantuan alat statistik PLS Ver. 3. Hasil analisis data diperoleh sosialisasi perpajakan, pengetahuan perpajakan, dan kualitas pelayanan berpengaruh langsung dengan nilai signifikansi dibawah 0,05 terhadap kesadaran wajib pajak. sosialisasi perpajakan, pengetahuan perpajakan, kualitas pelayanan, dan kesadaran wajib pajak berpengaruh langsung dengan nilai signifikansi dibawah 0,05 terhadap kepatuhan wajib pajak. Hasil pengaruh tidak langsung yang diperoleh sosialisasi perpajakan, pengetahuan perpajakan, dan kualitas pelayanan mempunyai pengaruh tidak langsung dengan nilai signifikansi dibawah 0,05 terhadap kepatuhan wajib pajak melalui kesadaran wajib pajak.

Kata Kunci: Sosialisasi Perpajakan, Pengetahuan Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak, Kepatuhan Wajib Pajak

BACKGROUND

In general, there are two sources of income owned by Indonesia: the first is PNBPN (non-tax state revenue), and the second is tax. Taxes can be divided into central and local taxes, one source of government funds for development. Taxes are also a pillar of national income that contributes around 70% of all state revenues. (tribunnews.com, 2015 in Barus (2016). Taxes are vital for a country because, without taxes, life will not run well. The more that is collected, the more infrastructure is built.

In 1983, Indonesia underwent tax reform, which resulted in changes to the provisions and rules or regulations related to tax collection. Since the tax reform, Indonesia added a tax collection system that was initially an official assessment only, namely self-assessment. Self-assessment means calculating, calculating, paying, and reporting the tax payable yourself. The purpose of the system is that the government, as a tax officer, gives full taxation rights and obligations to taxpayers to carry out their tax obligations. The importance of taxes as state revenue makes the government overhaul various taxation systems ranging from tax socialization, changes in tax regulations, and fiscal services aimed at increasing tax revenue and taxpayer compliance to pay tax obligations.

As a party that plays a role in providing tax socialization to taxpayers, the Tax Authority and the socialization team involved must prepare and master the material to be socialized. As a follow-up, they must be able to answer questions from taxpayers if they need help understanding the socialized material. The form of socialization media also helps the community understand taxation regulations.

If the community has a high sense of motivation to fulfill their obligations in paying taxes, Indonesia's development can indirectly take place in sync with what is expected; if the community has low motivation to fulfill their obligations to pay taxes, it can be expected that development will be constrained.

THEORY

1. Theory of Planned Behaviour (TPB)

The theory of Reasoned Action becomes another theory, namely the Theory of Planned Behavior, and shows the relationship between the behaviors raised by individuals to respond to something. The main factor in this TPB (Theory of Planned Behavior) theory is an individual's intention to carry out a behavior, where intention is indicated by how strong a person's desire to try or how much effort is made to carry out the behavior (Kurniawati & Toly, 2014:3).

2. Taxpayer Compliance

Voluntary compliance of taxpayers (voluntary compliance) is where taxpayers have the responsibility to determine their tax obligations accurately and by the specified time in paying and reporting their taxes. According to Tahar and Rachmat (2014), tax compliance is a form of responsibility for the government and society as taxpayers to fulfill and carry out all tax obligation activities. Hastuti and Nuryati (2020) explain that obedience is obeying certain teachings or rules. The indicators of taxpayer compliance are as follows:

- a. Register and obtain an npwp,
- b. Correctly calculate tax,
- c. Submitting tax returns on time
- d. Obediently paying tax arrears and interest.

3. Taxpayer Awareness

According to Safri (2013), awareness is a person's behavior towards an object that involves feelings and assumptions to act according to that object. Therefore, awareness of paying taxes is taxpayer behavior in the form of feelings involving beliefs and knowledge about these taxes. Thus, taxpayer awareness is a taxpayer's behavior or action to have a sense of responsibility regarding taxation. The indicators of taxpayer awareness are as follows:

- a. Awareness of tax rights and obligations
- b. Public confidence in paying
- c. Encourage yourself to pay taxes

4. Socialization of Taxation

Socialization is an activity or effort by a particular person or organization that tells something (information) to be known by the public or certain circles. Tax socialization is an effort by the Director General of Taxes, especially the tax service office, to provide understanding, information, and guidance to the public regarding everything related to taxation and tax legislation (Rohmawati & Rasmini, 2012). The indicators of tax socialization are as follows:

- a. Information Media
- b. Slogan
- c. Way of Delivery
- d. Quality of Information Source

- e. Socialization Material
- f. Extension Activities.

5. Taxation Knowledge

Tax knowledge is information that taxpayers can use as a basis for action, making decisions, and taking specific directions or strategies in connection with the implementation of their rights and obligations in the field of taxation (Agi, 2021). According to Mardiasmo (Maulina et al., 2019), it is stated that tax knowledge is the ability of taxpayers to know tax regulations, both those relating to the tax rates they will pay based on the law and the benefits of taxes that will be useful for their lives. A person's knowledge of taxation is related to determining whether individual behavior is good or bad by tax regulations. The indicators of taxation knowledge are as follows:

- a. Taxpayer understanding
- b. Awareness of the importance of paying taxes
- c. The level of knowledge of taxpayers.

6. Service Quality

Service quality is all the best services provided to maintain satisfaction for taxpayers at the tax service office and is carried out based on tax laws (Susmita & Supadmi, 2016). Kemempnan No. 63 of 2003 concerning General Guidelines for the Implementation of Public Services defines service quality as the certainty of procedures, time, and financing that is transparent and accountable, which must be implemented as a whole by every agency and unit of government agencies by their overall duties and functions. The indicators of service quality are as follows:

- a. Fiskus Expertise
- b. Fiskus knowledge
- c. Fiscal experience

RESEARCH METHOD

The research concept is described in the conceptual framework as follows:

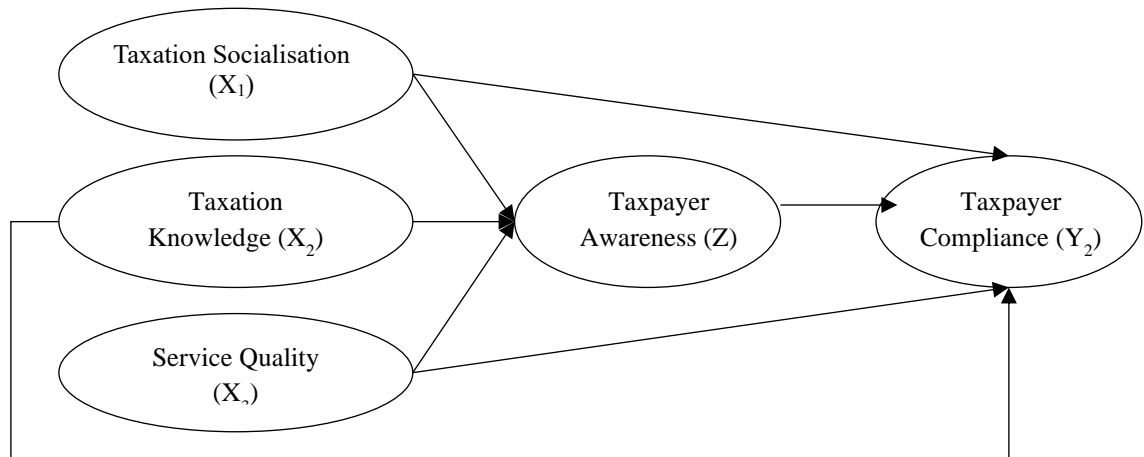


Figure 1. Conceptual Framework

The hypothesis in this research is explained as follows:

1. *Tax socialization has a direct effect on taxpayer awareness at KPP Pratama Selatan Batam City.*
2. *Taxation knowledge has a direct effect on taxpayer awareness at KPP Pratama Selatan Batam City.*
3. *Service quality has a direct effect on taxpayer awareness at KPP Pratama Selatan Batam City.*
4. *Tax socialization has a direct effect on corporate taxpayer compliance at the KPP Pratama Selatan Batam City.*
5. *Taxation knowledge has a direct effect on corporate taxpayer compliance at KPP Pratama Selatan Batam City*
6. *Service quality has a direct effect on corporate taxpayer compliance at KPP Pratama Selatan Batam City*
7. *Taxpayer awareness has a direct effect on corporate taxpayer compliance at KPP Pratama Selatan Batam City*
8. *Tax socialization has an indirect effect on corporate taxpayer compliance with corporate taxpayer awareness as an intervening variable at KPP Pratama Selatan Batam City.*
9. *Taxation knowledge has an indirect effect on corporate taxpayer compliance with corporate taxpayer awareness as an intervening variable at KPP Pratama Selatan Batam City.*

10. Service quality has an indirect effect on corporate taxpayer compliance with corporate taxpayer awareness as an intervening variable at KPP Pratama Selatan Batam City.

The research approach uses a causal descriptive method using qualitative data from research questionnaires submitted to respondents. The data analysis technique uses path analysis with the Smart-PLS statistical tool. Sampling in this research used the Random Sampling technique using the Slovin Formula. The total research sample obtained was 123 respondents from a population of 14,483 people, and the error rate was 9%.

RESULT

1. Outer Model

The results of the outer model test displaying the outer loading are as follows:

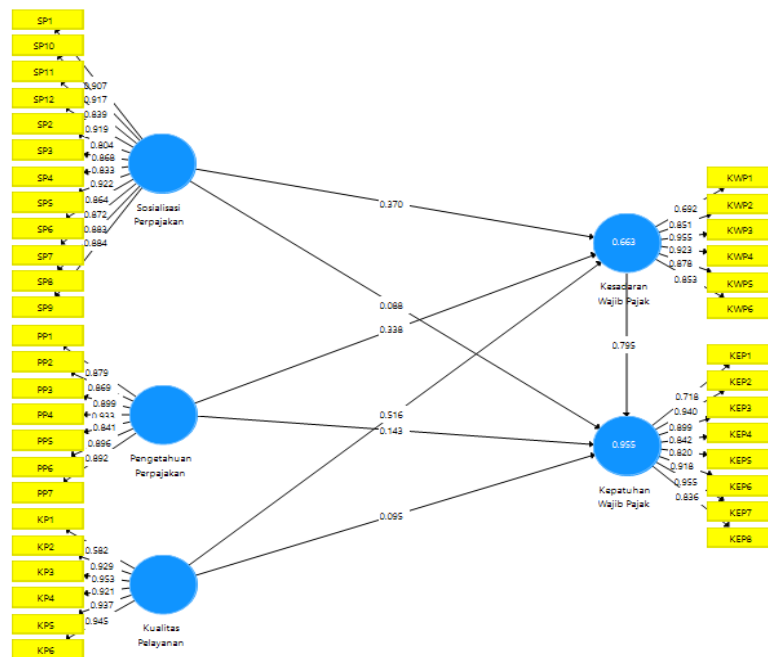


Figure 2. Loading Factor I

Figure 2 shows that some indicators have yet to reach a factor loading of 0.7. Further assessment of factor loadings is shown in Figure 3.

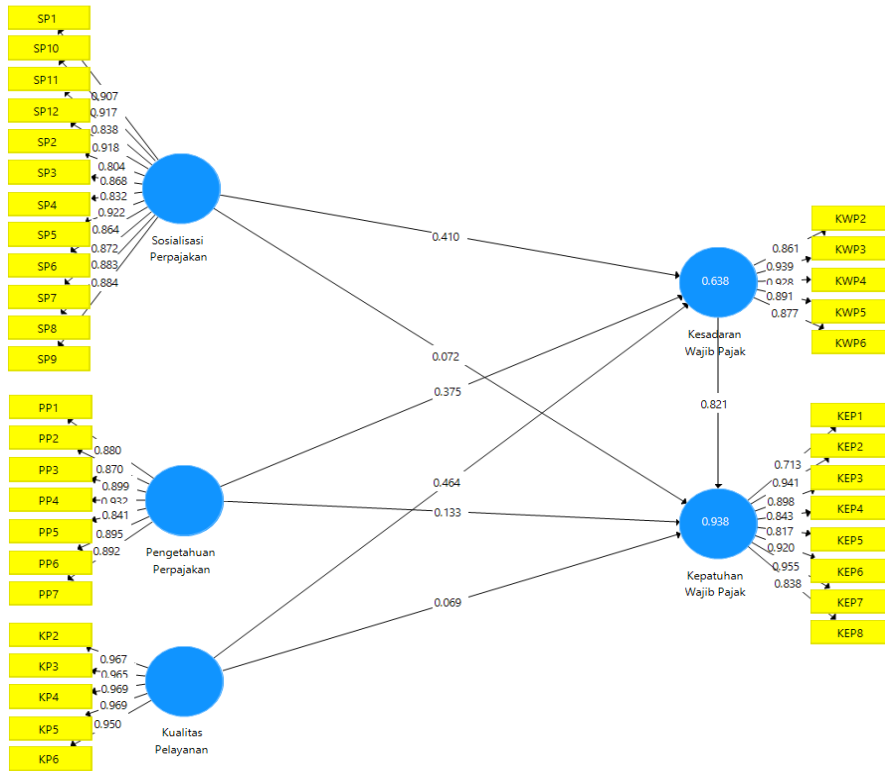


Figure 3. Loading Factor II

Apart from the outer loadings value, to measure convergent validity, it can also be seen from the Average Variance Extracted (AVE) value.

Table 1. Construct Reliability and Validity Values of the Final Stage Algorithm

	Cronbach's Alpha	rho_A	Reliability Composite	Average Variance Extracted (AVE)
Taxpayer Compliance	0.952	0.959	0.961	0.755
Taxpayer Awareness	0.941	0.944	0.955	0.809
Service Quality	0.981	0.983	0.985	0.929
Tax Knowledge	0.955	0.963	0.963	0.787
Tax Socialization	0.972	0.975	0.975	0.768

Based on Table 1, the AVE value for all variables studied is more significant than 0.5 (>0.5). This means that all variables have good convergent validity values.

Reliability testing assesses consistency in objects and data, ensuring that an instrument used several times to measure the same object will produce the same data.

Table 2. Cronbach's Alpha and Composite Reliability Values

	Cronbach's Alpha	rho_A	Reliability Composite
Taxpayer Compliance	0.952	0.959	0.961
Taxpayer Awareness	0.941	0.944	0.955

Service Quality	0.981	0.983	0.985
Tax Knowledge	0.955	0.963	0.963
Tax Socialization	0.972	0.975	0.975

Based on Table 4.14 above, all constructs have a Cronbach's Alpha value > 0.7 and Composite Reliability > 0.6, so it can be said that all constructs have good reliability.

2. Inner Model

a. Determination Test

After the estimated model meets the Outer Model criteria, the subsequent measurement is carried out by testing the structural model (Inner Model) by looking at the R-Square (R^2) value on the variables.

Table 3. R Square

	R Square	R Square Adjusted
Kesadaran Wajib Pajak	0.638	0.629
Kepatuhan Wajib Pajak	0.938	0.936

Based on Table 3, the R Square value for the variable corporate taxpayer awareness of KPP Pratama Batam Selatan is 0.638; this means that the percentage of the influence of tax socialization, tax knowledge of corporate taxpayers and the quality of tax authorities' services on corporate taxpayer awareness is 63.8% which means it is included in the medium category. In contrast, the remaining 36.2% is explained by other variables not examined in this study, and the R Square value for the corporate taxpayer compliance variable is 0.938; this means that the percentage of the influence of tax socialization, tax knowledge of corporate taxpayers, the quality of taxpayer services and corporate taxpayer awareness on work performance is 93.8% which means it is included in the very high category. In comparison, the remaining 6.2% can be explained by other variables not examined in this study.

b. Collinearity (*Colinearity/Variance Inflation Factor/VIF*)

This test aims to prove the correlation between latent variables/constructs, whether it is strong or not.

Table 4. Inner VIF Value

	VIF	Keterangan
Taxpayer Awareness	2.761	Free of Multicollinearity
Service quality	1.596	Free of Multicollinearity
Tax Knowledge	1.478	Free of Multicollinearity
Tax Socialization	1.553	Free of Multicollinearity

From Table 4 above, the results show that the Inner VIF value of each construct is <math>< 5.0</math>. This indicates that there is no multicollinearity problem between construct variables.

c. Direct Effect Test

Hypothesis testing is carried out using the T-statistics test (t-test) with a significance level of 5%.

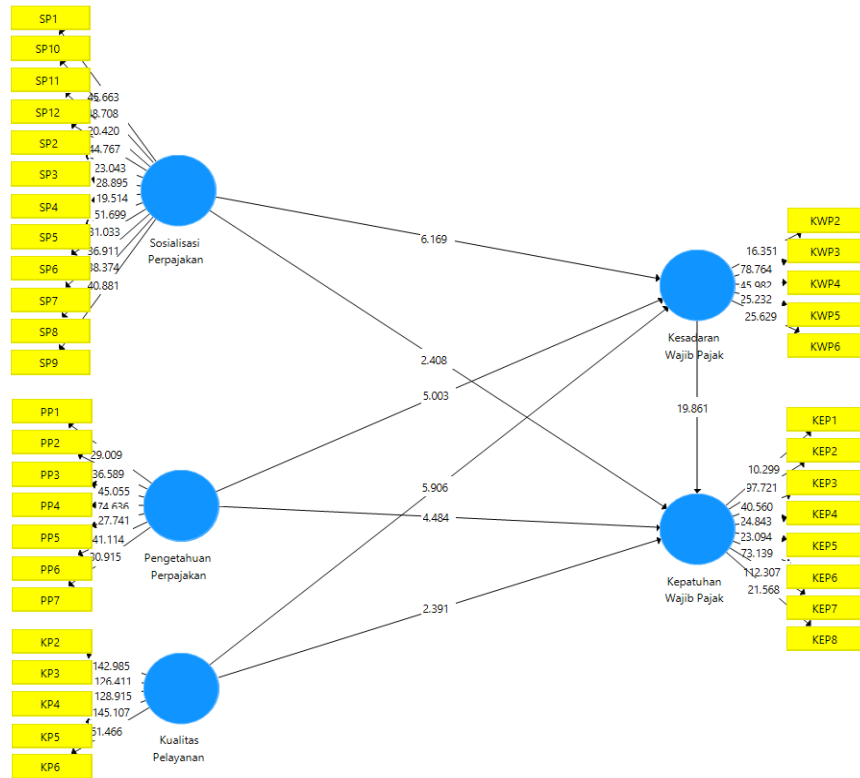


Figure 4. Path Coefficient between Research Variables

Table 5. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Tax Socialization → Taxpayer Awareness	0.410	0.414	0.066	6.169	0.000
Taxation Knowledge → Taxpayer Awareness	0.375	0.376	0.075	5.003	0.000
Service Quality → Taxpayer Awareness	0.464	0.453	0.079	5.906	0.000
Tax socialization → Taxpayer compliance	0.072	0.071	0.030	2.408	0.016
Taxation Knowledge → Taxpayer Compliance	0.133	0.133	0.030	4.484	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Quality of Service → Taxpayer Compliance	0.069	0.067	0.029	2.391	0.017
Taxpayer awareness → Taxpayer compliance	0.821	0.821	0.041	19.861	0.000

Source: SmartPLS Output Results (2023)

Based on Table 4.17, the following results are obtained:

- a. It is known that the coefficient value of taxation socialization is 0.410. Therefore, taxation socialization has a positive effect on corporate taxpayer awareness at KPP Pratama Batam Selatan, and the significant value of p values $0.000 < 0.05$ is significant.
- b. It is known that the coefficient value of taxation knowledge is 0.375. Therefore, taxation knowledge has a positive effect on corporate taxpayer awareness at KPP Pratama Batam Selatan, and significant p values of $0.000 < 0.05$ are significant.
- c. It is known that the coefficient value of the quality of fiscal services is 0.464; therefore, the quality of fiscal services has a positive effect on corporate taxpayer awareness at the KPP Pratama Batam Selatan, and the significant value of p values $0.000 < 0.05$ is significant.
- d. It is known that the coefficient value of tax socialization is 0.072; therefore, tax socialization has a positive effect on corporate taxpayer compliance at KPP Pratama Batam Selatan, and the significant value of p values $0.016 < 0.05$ is significant.
- e. It is known that the coefficient value of taxation knowledge is 0.133; therefore, taxation knowledge has a positive effect on corporate taxpayer compliance at KPP Pratama Batam Selatan, and the significance value of p values $0.000 < 0.05$ is significant.
- f. It is known that the coefficient value of the quality of fiscal services is 0.069; therefore, the quality of fiscal services has a positive effect on corporate taxpayer compliance at the KPP Pratama Batam Selatan, and the significant value of p values $0.017 < 0.05$ is significant.
- g. It is known that the coefficient value of corporate taxpayer awareness is 0.821; therefore, corporate taxpayer awareness has a positive effect on corporate taxpayer compliance at the KPP Pratama Batam Selatan, and the significance value of p values $0.000 < 0.05$ is significant..

INDIRECT EFFECT TEST

Testing the indirect effect is also carried out with the T-statistics test (t-test), namely with a significance level of 5%; in this test, a p-value <0.05 (α 5%) is obtained, meaning that the test is significant and vice versa if the p-value > 0.05 (α 5%), it is not significant.

Table 4.18 Indirect effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Tax socialization → Taxpayer awareness → Taxpayer compliance	0.337	0.340	0.060	5.614	0.000
Taxation Knowledge → Taxpayer Awareness → Taxpayer Compliance	0.308	0.309	0.062	4.991	0.000
Fiscal Service Quality → Taxpayer Awareness → Taxpayer Compliance	0.381	0.374	0.073	5.208	0.000

Source: SmartPLS Output Results (2023)

Based on Table 4.18, the test results of the indirect effect of the latent variables analyzed can be known as follows:

- a. The indirect effect of taxation socialization on corporate taxpayer compliance is 0.337, with a p-value of 0.000 <0.05 . Taxation socialization indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness. In other words, taxpayer awareness significantly mediates the relationship between tax socialization and corporate taxpayer compliance at KPP Pratama Batam Selatan.
- b. The indirect effect of tax knowledge on corporate taxpayer compliance is 0.308, with a p-value of 0.000 <0.05 . Tax knowledge indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness. In other words, taxpayer awareness significantly mediates the relationship between tax knowledge and corporate taxpayer compliance at KPP Pratama Batam Selatan.
- c. The indirect effect of the quality of fiscal services on corporate taxpayer compliance is 0.381, with a p-value of 0.000 <0.05 . The quality of fiscal services indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness. In other words, taxpayer awareness significantly mediates the relationship between the quality of fiscal services and corporate taxpayer compliance at KPP Pratama Batam Selatan.

DISCUSSION

The results showed that tax socialization has a positive and significant effect on corporate taxpayer awareness at KPP Pratama Batam Selatan. In other words, the hypothesis stating that tax socialization has a direct effect on taxpayer awareness (H1) is accepted. They are counseling through print media and distribution of souvenirs to taxpayers in order to be able to stimulate the awareness of other taxpayers to obey in paying taxes. The results of this study support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the results of the study explain that there is a significant effect of tax socialization on taxpayer awareness. Meanwhile, the results of this study contradict research conducted by Andreas and Savitri (2015), which states that tax socialization has no significant effect on taxpayer awareness.

The results showed that taxation knowledge has a positive and significant effect on corporate taxpayer awareness at KPP Pratama Batam Selatan. In other words, the hypothesis stating that tax knowledge has a direct effect on taxpayer awareness (H2) is accepted. The level of taxpayer knowledge is an indicator of tax knowledge that can increase taxpayer awareness. Taxpayers who understand taxes will be more aware of the role of taxes; by providing information to taxpayers regarding the benefits of taxes for state development and benefits for their business, they will be able to increase taxpayer awareness regarding taxes. Tax knowledge owned by taxpayers does not need to be too deep; at least taxpayers know about taxes in general. The results of this study support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the results of the study explain that there is a significant effect of tax knowledge on taxpayer awareness. Meanwhile, the results of this study contradict research conducted by Andreas and Savitri (2015) and Handoko, Toni, and Simorangkir (2020), which state that tax knowledge has no significant effect on taxpayer awareness.

The research results show that the quality of tax services has a positive and significant effect on the awareness of corporate taxpayers at KPP Pratama South Batam. In other words, the hypothesis that states that the quality of tax services has a direct effect on taxpayer awareness (H3) is accepted. The expertise and experience of the tax authority determine the quality of the tax service. The more reliable a tax authority is, the more taxpayers will be aware of their tax obligations. Tax authorities who are experts in mastering their work material will be able to explain taxes easily to taxpayers. In the end, it will increase the level of taxpayer awareness at KPP Pratama South Batam. The tax authority's experience also determines the level of service quality. The more experienced a tax authority is in dealing with taxpayer problems, the better the service will be provided. This is related to skills in solving problems that have been experienced; experienced tax authorities will be wiser in solving problems in

the workplace based on their experience. The results of this research support research conducted by Bahri (2020), Handoko, Toni, and Simorangkir (2020), where the results of the research explain that there is a significant influence on the quality of financial services on taxpayer awareness.

The results showed that tax socialization has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan. In other words, the hypothesis stating that tax socialization has a direct effect on taxpayer compliance (H4) is accepted. Applying tax socialization to corporate taxpayers will increase the compliance of corporate taxpayers in reporting the annual tax return of the business entity they own. In tax socialization activities, tax officials have a vital role because, as a mediator, they must provide knowledge or tax information clearly and correctly. This can lead to a good perception of the community or taxpayers. If the government is successful in carrying out tax socialization, then the community understands taxation better so that it can increase taxpayer compliance. Meanwhile, taxpayer compliance means a situation where taxpayers fulfill all tax obligations and exercise their taxation rights. So, the socialization of taxation given will impact taxpayer compliance. The results of this study support research conducted by Mory (2015), Bahri (2020), and Sari and Saryadi (2019), where the results of the study explain that there is a significant effect of tax socialization on taxpayer compliance. The results of this study contradict research conducted by Oktiviane (2013), Andreas and Savitri (2015), Sundah and Toly (2017), Lianty, Hapsari, and Kurnia (2017) which states that tax socialization has no significant effect on taxpayer compliance.

The results showed that tax knowledge has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan. In other words, the hypothesis stating that tax knowledge has a direct effect on taxpayer compliance (H5) is accepted. Taxpayers who understand the laws and regulations will be able to minimize taxpayer violations of the laws and regulations. Taxpayers are expected to understand and apply it by applicable laws and regulations. The higher the tax knowledge of taxpayers means that taxpayers have a good understanding of taxation to encourage taxpayers to fulfill their tax obligations to submit annual tax returns. The results of this study support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the results of the study explain that there is a significant effect of tax knowledge on taxpayer awareness. Meanwhile, the results of this study contradict research conducted by Andreas and Savitri (2015) and Handoko, Toni, and Simorangkir (2020), which state that tax knowledge has no significant effect on taxpayer awareness.

The results showed that the quality of fiscal services has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan. The expertise of fiscal employees comes from the experience that they have in overcoming problems in the field. Expertise in solving tax problems will increase taxpayer compliance. Fiskus provides services prioritizing quality, such as looking neat, performing tasks skillfully, providing a comfortable waiting room, and responding quickly to taxpayer problems. This will increase taxpayer compliance in reporting the taxpayer's annual tax return. The results of this study support research conducted by Mory (2015), Lianty, Hapsari, and Kurnia (2017), and Febriani and Kusmuriyanto (2015), where the results of the study explain that there is a significant effect of tax socialization on taxpayer compliance. Meanwhile, the results of this study contradict research conducted by Oktiviane (2013) and Muzaki and Kusbandiyah (2014), which states that the quality of fiscal services has no significant effect on taxpayer compliance.

The research results show that awareness of corporate taxpayers has a positive and significant effect on corporate taxpayer compliance at KPP Pratama South Batam. Taxpayer awareness influences taxpayer compliance. Taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, thereby increasing compliance. Taxpayer awareness is essential in increasing taxpayer compliance (Jatmiko, 2006). Taxpayers will have a level of compliance in paying taxes if they have a level of awareness about the obligation to pay taxes, have the awareness that taxes are a source of state revenue, have the awareness that taxes paid can be used to support state development, have the awareness that delays in payment taxes can be detrimental to the state and having the awareness that paying taxes that do not correspond to the amount that should be paid is very detrimental to the state. The results of this research support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the research results explain that there is a significant influence of taxpayer awareness on taxpayer awareness. Meanwhile, the results of this research contradict research conducted by Andreas and Savitri (2015); Handoko et al. (2020) stated that taxpayer awareness has little effect on taxpayer awareness.

The results showed that tax socialization has a positive and significant effect on corporate taxpayer compliance indirectly through corporate taxpayer awareness at KPP Pratama Batam Selatan. The higher the level of awareness of individual taxpayers, the higher the level of tax socialization, so the sense of taxpayer compliance with tax regulations will increase. Tax socialization to taxpayers will provide the latest tax knowledge and information, which in turn will stimulate taxpayer awareness. Taxpayers will have a level of compliance to pay taxes if

they have a level of awareness about the obligation to pay taxes, have an awareness that taxes are a source of State revenue, have an awareness that taxes paid can be used to support state development, have an awareness that delaying tax payments can harm the state and have an awareness that paying taxes that are not by the amount that should be paid is very detrimental to the State. The results of this study support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the results of the study explain that there is a significant influence of tax socialization on taxpayer awareness. Meanwhile, the results of this study contradict research conducted by Andreas and Savitri (2015), which states that tax socialization has no significant effect on taxpayer awareness.

The results showed that tax knowledge has a positive and significant effect on corporate taxpayer awareness at KPP Pratama Batam Selatan through taxpayer awareness. Taxpayer awareness can mediate the influence of tax knowledge on taxpayer compliance. This means that the knowledge possessed by taxpayers about NPWP registration, knowledge of rights and obligations as taxpayers, knowledge of PTKP, PKP, and tax rates, knowledge of sanctions if they commit tax violations, and knowledge of tax regulations through socialization conducted by tax officials can contribute to tax awareness which is indicated by awareness of the obligation to pay taxes, awareness that taxes are a source of State revenue, awareness that taxes paid can be used to support state development, awareness that delaying tax payments can harm the state and have the awareness that paying taxes that are not by the amount that should be paid is very detrimental to the State. When taxpayer awareness is high, it will impact taxpayer compliance. The results of this study support research conducted by Bahri (2020) and Sari and Saryadi (2019), where the study's results explain a significant indirect effect of tax knowledge on taxpayer compliance through taxpayer awareness. Meanwhile, the results of this study contradict research conducted by Andreas and Savitri (2015) and Handoko, Toni, and Simorangkir (2020), which state that tax knowledge has no significant indirect effect on taxpayer compliance through taxpayer awareness.

The results showed that the quality of fiscal services has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan through taxpayer awareness. This means that any increase in the quality of fiscal services will increase taxpayer awareness, which will increase corporate taxpayer compliance at KPP Pratama Batam Selatan. The expertise of the tax authorities in providing services to taxpayers is seen from various aspects, including communication or delivery of tax authorities to taxpayers in solving taxpayer problems, which in turn will make taxpayers aware of their obligations to pay taxes. Taxpayer awareness influences taxpayer compliance. Taxpayer awareness is a condition where taxpayers

know, understand, and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations to increase compliance. Taxpayer awareness is needed to improve taxpayer compliance (Jatmiko, 2006). The results of this study support research conducted by Bahri (2020) and Andreas and Savitri (2015), where the results of the study explain that there is a significant effect of the quality of fiscal services on taxpayer awareness.

CONCLUSION

1. Tax socialization has a positive and significant effect on corporate taxpayer awareness at KPP Pratama Batam Selatan.
2. Tax knowledge has a positive and significant effect on corporate taxpayer awareness at KPP Pratama Batam Selatan.
3. The quality of fiscal services has a positive and significant effect on corporate taxpayer awareness at the KPP Pratama Batam Selatan.
4. Tax socialization has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan.
5. Tax knowledge has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan.
6. The quality of fiscal services has a positive and significant effect on corporate taxpayer compliance at the KPP Pratama Batam Selatan.
7. Corporate taxpayer awareness has a positive and significant effect on corporate taxpayer compliance at KPP Pratama Batam Selatan.
8. taxation socialization indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness.
9. taxation knowledge indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness.
2. the quality of fiscal services indirectly has a significant effect on corporate taxpayer compliance through corporate taxpayer awareness.

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