

Analysis of The Influence of Tax Socialization and Knowledge on Tax Compliance With Tax Sanctions As An Intervening Variable on Msmes in Medan City

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Abstract: The large number of business actors who do not pay taxes must certainly be considered the causal factors. Therefore, this study will examine the Influence of Socialization and Tax Knowledge on Tax Compliance with Tax Sanctions as an Intervening Variable. This study uses a quantitative approach with a hypothesis testing study research design. The sampling technique uses a non-probability sampling technique. The study population is 25,301 Micro, Small, and Medium Enterprises in Medan City. Based on the sample calculation, the number of samples is 130 respondents. The variables are Socialization (X1), tax knowledge (X2), Tax Sanctions (Y), and Taxpayer Compliance (Z). In filling out the questionnaire that has been distributed using a Likert scale. The results of the study indicate that Socialization does not have a direct influence on Taxpayer Compliance, in contrast to tax knowledge which influences Taxpayer compliance. Furthermore, the study shows that the Influence of Socialization does not affect Tax Sanctions and is different from Tax Knowledge which influences Tax Sanctions. Furthermore, Tax Sanctions have a positive and significant effect on Taxpayer Compliance. Furthermore, socialization and knowledge of taxation do not have an effect on taxpayer compliance through tax sanctions.

Keywords: Socialization, Tax Knowledge, Tax Compliance, Tax Sanctions, MSMEs

Introduction

Taxes are a crucial source of state revenue, and tax compliance among MSMEs is a key factor in optimizing state revenue. The greater a business owner's tax knowledge, the higher their level of compliance (Sari et al., 2020). Effective outreach has a positive impact on compliance, especially when conducted with an approach that is easily understood by MSMEs (Rahmawati and Putra, 2019). Tax outreach significantly impacts taxpayer compliance (Setiyoningrum et al., 2014). The greater the level of outreach provided to taxpayers, the higher their compliance. Inadequate outreach will result in a low level of understanding, thus reducing taxpayer compliance (Winerungan, 2013). Therefore, outreach related to tax issues is necessary to ensure taxpayers have adequate knowledge and understanding of taxes, thereby increasing tax awareness and compliance.

Tax sanctions significantly influence taxpayer compliance (Rusmawati & Wardani, 2015). Taxpayers perceive that the sanctions imposed create a burden on those who violate the law, and they will try to avoid being subject to them. Taxpayers also feel that if they are subject to sanctions, this will be detrimental to them because they will have to pay more than they should. The sanctions imposed

can encourage taxpayers to comply with tax regulations and pay taxes on time. Therefore, the existence of strict tax sanctions for every violation or non-compliance committed can deter taxpayers..

In this study, it is important to examine how MSMEs in Medan City respond to these changes in tax policy, as well as how the government's tax socialization and modernization efforts can influence their compliance. This study will also analyze the extent to which MSMEs' tax knowledge of tax policy influences their compliance in fulfilling their tax obligations. Through this study, it is hoped that a clearer picture can be obtained regarding the Influence of Tax Socialization and Knowledge on Tax Compliance with Tax Sanctions as an Intervening Variable for MSME Taxpayers in Medan City.

LITERATURE REVIEW

2.1 Socialization

Socialization is the process by which individuals or groups learn, understand, and internalize the values, norms, behaviors, and knowledge that apply in a particular society or group. Through socialization, an individual or group can adapt to their social environment and form an identity and attitudes that are in accordance with social expectations. The main elements of socialization are the learning process, internalization of values and norms, and social adaptation. Types of socialization are primary socialization and secondary socialization. The forms of tax socialization strategies are (Winerungan, 2013) Publication, Activities, News, Community Involvement, Identity Inclusion, and Personal Approach.

The purpose of socialization is to provide public understanding of the importance of tax compliance. Through socialization, knowledge regarding the importance of paying taxes will increase (Wardani & Wati, 2018). Socialization is an effort by the Directorate General of Taxes to inform taxpayers so that they understand all matters related to taxes with the correct procedures (Handayani & Sihar, 2016). High socialization to the public will foster a sense of taxpayer compliance with tax regulations, which will lead to tax compliance (Boediono et al., 2018).

2.2 Tax Knowledge

Tax knowledge is the process, method, or act of understanding or comprehending something. According to Hasanah (2016), knowledge of tax regulations is the process by which taxpayers learn about taxation and apply that knowledge to pay taxes. According to Adiasa (2013), tax understanding is the process by which taxpayers understand and comprehend tax regulations, laws, and procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. Taxpayer knowledge of tax regulations is certainly related to taxpayers' understanding of tax regulations.

Tax knowledge is usually influenced by socialization, because the higher the level of knowledge, the higher the level of compliance (Azmi, 2018), defining that tax knowledge is knowledge that must be possessed, including understanding general provisions in taxes, the types of applicable regulations, taxable subjects, and tax rates. The most fundamental thing in tax knowledge can be obtained by taxpayers through formal and informal education. By fulfilling formal and non-formal education related to taxes, taxpayer knowledge will increase (Siahaan & Paskah, 2022). One way to acquire tax knowledge is through counseling through regular socialization, which will increase understanding of tax obligations and thus maximize the level of compliance.

2.3 Tax Compliance

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According to Fischer, tax compliance is the willingness of taxpayers to fulfill their tax obligations as stipulated by law. In Fischer's Tax Compliance Model, tax compliance is not only seen as a legal obligation, but also as the result of the interaction between internal and external factors within taxpayers. Thus, this model illustrates that tax compliance can be influenced by various interrelated aspects, including economic conditions, tax administration structures, and socio-psychological factors. Taxpayer compliance in fulfilling their tax obligations will increase state revenue and, in turn, increase the tax ratio (Nurmanto, 2007).

Taxpayer compliance can be identified from taxpayer compliance in registering, compliance in reporting Tax Returns (SPT), compliance in calculating and paying taxes owed, and compliance in paying arrears (Rahayu, 2010). According to Harinurdin (2009), tax compliance can be interpreted as the ideal condition of a taxpayer who complies with tax regulations and reports his income accurately and honestly. From this ideal condition, tax compliance is defined as a state of a taxpayer who fulfills all tax obligations and exercises his tax rights in the form of formal and material compliance.

2.4 Tax penalties

According to the Tax Law Number 28 of 2007, which has been explained, one of which concerns tax sanctions, taxpayers can be subject to fines in the form of administration, interest, and criminal sanctions. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. In other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Muliari & Setiawan, 2011). Tax sanctions are made with the aim of making taxpayers afraid to violate the Tax Law.

To ensure compliance with these laws and regulations, there must be sanctions for violators. Mardiasmo (2011) states that tax sanctions guarantee that the provisions of tax laws and regulations (tax norms) will be followed, adhered to, and complied with. The Tax Law provides two types of tax sanctions: administrative sanctions and criminal sanctions. In practice, a taxpayer may be subject to administrative sanctions, criminal sanctions, or both (Tjahjono & Husein, 2000).

RESEARCH METHOD

This research uses a quantitative approach with a hypothesis testing study design. The data sources used in this study are primary and secondary data through questionnaires. The sampling technique used is a non-probability sampling technique. In this study, the population is 25,301 Micro, Small, and Medium Enterprises (MSMEs) in Medan City. Based on the sample calculation, the number of samples is 130 respondents. The variables are Socialization (X1), Tax Knowledge (X2), Tax Sanctions (Y), and Taxpayer Compliance (Z). In filling out the distributed questionnaire, a Likert scale with a ratio of 1 to 5 was used.

3.1 Data Analysis Methods

3.1.1 Validity and Reliability Test

According to Siregar (2014), validity testing is conducted using a single measurement method, where measurements with this method are only carried out once with decision-making criteria. Furthermore, reliability testing is a tool for measuring a questionnaire that has indicators of variables or constructs. A questionnaire is declared reliable if a person's answers to the statements are consistent. Reliability measurement can be done in two ways: Repeated measure or One shot. If the Cronbach Alpha value is > 0.60 , it is declared reliable, and if the Cronbach Alpha value is < 0.60 , it is declared unreliable. The validity and reliability tests of the questionnaire in this study used Structural Equation Modeling (SEM) software known as Partial Least Square (PLS) Version 4.

3.1.2 Research Hypothesis

H1: There is a positive and significant effect between the socialization variable and the tax compliance variable.

H2: There is a positive and significant effect between the tax knowledge variable and the tax compliance variable.

H3: There is a positive and significant effect between the tax sanction variable and the tax compliance variable.

H4: There is a positive and significant effect between the socialization variable and the tax sanction variable.

H5: There is a positive and significant effect between the tax knowledge variable and the tax sanction variable.

H6: There is a positive and significant effect between the socialization variable and the tax compliance variable, with tax sanctions as an intervening variable.

H7: There is a positive and significant effect between the tax knowledge variable and the tax compliance variable, with tax sanctions as an intervening variable.

4. RESULT AND DISCUSSION

4.1 Descriptive Analysis

In descriptive analysis of latent variables or constructs, assessments are conducted by referring to statistical data such as the mean, standard deviation, and maximum and minimum values (Bougie & Sekaran, 2020). The mean is a measure of central tendency, reflecting the middle value of respondents' answers to questionnaire items on a variable. Meanwhile, the standard deviation describes the degree of data dispersion relative to the average value for each question item representing a particular indicator.

Table 1. Descriptive Statistical Test

Variable	N	Minimum	Maximum	Mean	Std. Deviation
S	130	4	20	14.85	3.118
PP	130	5	25	19.58	3.539
KWP	130	4	20	16.05	2.789
SP	130	3	15	11.61	2.311

The following is a presentation of the results of descriptive statistical tests on all variables in this study.

1. S (Socialization): The Socialization variable has a minimum value of 4 and a maximum of 20, with a mean of 14.85 and a standard deviation of 3.118. This indicates that the level of socialization perceived by respondents is generally high, as the mean is close to the maximum possible value (20). However, the relatively large standard deviation indicates moderate variation in respondents' perceptions of the socialization activities they received.

2. PP (Tax Knowledge): The Tax Knowledge variable has a minimum value of 5 and a maximum of 25, with a mean of 19.58 and a standard deviation of 3.539. This relatively high mean indicates that most respondents have a good level of tax knowledge. The relatively large standard deviation also

indicates that there is variation in perceptions among respondents regarding the extent of their tax knowledge.

3. KWP (Taxpayer Compliance): For Taxpayer Compliance, the minimum score is 4 and the maximum is 20, with a mean of 16.05 and a standard deviation of 2.789. This average indicates that taxpayer compliance is relatively high among respondents. Moderate variation in the data indicates that not all respondents have the same level of compliance, but the differences are not extreme.

4. SP (Tax Sanctions): The Tax Sanctions variable has a minimum score of 3 and a maximum score of 15, with a mean of 11.61 and a standard deviation of 2.311. The relatively high average indicates that respondents generally acknowledge the existence and effectiveness of tax sanctions, although perceptions of these sanctions vary considerably. The standard deviation indicates that there is a moderate level of difference in perceptions among respondents.

4.2. Measurement Model (Outer Model)

According to Hair et al. (2019), an indicator is considered valid if it has an outer loading value ≥ 0.70 . Indicators with values below 0.70 can be considered for elimination, especially if the Average Variance Extracted (AVE) and Composite Reliability (CR) values of the related construct do not meet the minimum standards. In the PP (Service Perception) construct, indicator PP4 has an outer loading value of 0.504, which is far below the threshold of 0.70. Therefore, this indicator should be eliminated to avoid reducing the construct's convergent validity.

Then, in the S (Attitude) construct, there are two indicators with values below the standard, namely S3 with a value of 0.507 and S4 with 0.647. Indicator S3 should be removed, while S4 can still be considered for elimination, depending on the results of the overall construct AVE value. In the SP (Purchase Attitude) construct, indicator SP2 has an outer loading value of 0.494, which indicates that this indicator has a weak contribution to the construct and is worthy of elimination. Meanwhile, in the PPU (Perception of Reuse) construct, indicator PPU3 has an outer loading value of 0.576, which is below the ideal value. This indicator can still be considered for elimination, especially if the construct AVE does not meet the minimum requirements.

In contrast, constructs M (Motivation) and KWP (Product Insight Awareness) showed outer loading results that were all above 0.70. This indicates that all indicators in both constructs have met the convergent validity criteria, so there is no need to delete indicators. After going through the outer loading evaluation process, several indicators were eliminated because they did not meet the convergent validity criteria, namely having a value below 0.70. Based on the latest model image, it can be seen that the construct structure is cleaner and only retains indicators that have a significant contribution to each construct.

In the PP (Service Perception) construct, indicator PP4 has been removed due to its low outer loading value in the previous model. This construct now consists of four indicators, all of which have outer loading values above 0.70, thus meeting the convergent validity requirements. The S (Attitude) construct has also been simplified. The previous two indicators, S3 and S4, have been eliminated. The updated model shows that only indicators S1, S2, and S3 (in the updated figure) are retained, and all three have outer loading values above 0.80. This indicates that the S construct now has very strong indicators in measuring its latent variable. In the SP (Purchase Attitude) construct, indicator SP2, which previously had a value of 0.494, has been removed. In the updated model, the SP construct now consists of SP1 and SP3, both of which have outer loading values above 0.80, thus being considered valid and reliable.

Meanwhile, the PPU (Perception of Reuse) construct has eliminated the PPU3 indicator, which previously only had an outer loading value of 0.576. In the latest model, this construct only retains two indicators, namely PPU1 and PPU2, both of which have outer loading values above 0.90, indicating very high consistency and contribution strength. The M (Motivation) and KWP (Product Insight Awareness) constructs have not changed because all of their indicators have had outer loading values above 0.70 from the start. This indicates that both constructs have met the convergent validity criteria from the start and do not require indicator elimination.

4.2.1 Outer Loading

Table 2. Outer Loading Results

Variable	Loading factor	Cut-off value	Information
KWP1	0.806	0.700	Valid
KWP2	0.908	0.700	Valid
KWP3	0.895	0.700	Valid
KWP4	0.871	0.700	Valid
PP1	0.711	0.700	Valid
PP2	0.849	0.700	Valid
PP3	0.813	0.700	Valid
PP4	0.911	0.700	Valid
PP5	0.758	0.700	Valid
S1	0.887	0.700	Valid
S2	0.882	0.700	Valid
S3	0.813	0.700	Valid
SP1	0.857	0.700	Valid
SP2	0.924	0.700	Valid
SP3	0.898	0.700	Valid

Based on the results of the outer loading estimation provided, it can be concluded that all constructs in the model have statistically valid indicators. In the Taxpayer Compliance (KWP) construct, the four indicators used, namely KWP1 to KWP4, show high outer loading values, namely 0.806, 0.908, 0.895, and 0.871, respectively. These values indicate that these indicators are able to strongly represent the taxpayer compliance construct. No indicator falls below the minimum threshold of 0.70, so all are worthy of being retained in the model.

Meanwhile, in the Tax Knowledge (PP) construct, the five indicators used showed varying outer loading values but remained within acceptable limits. Indicator PP1 had a value of 0.711, PP2 0.849, PP3 0.813, PP4 0.911, and PP5 0.758. Although the PP1 value approached the lower limit of 0.70, overall, this construct can still be considered valid and does not require deletion of indicators, as all indicators are above the minimum threshold.

Furthermore, the Socialization (S) construct also demonstrated excellent convergent validity. The three indicators, S1, S2, and S3, had outer loading values of 0.887, 0.882, and 0.813, respectively. This indicates that all indicators significantly contribute to the formation of the socialization construct and all meet the eligibility criteria. Finally, the Tax Sanctions (SP) construct also demonstrated very strong performance. SP1 had an outer loading value of 0.857, SP2 0.924, and SP3 0.898. Thus, this construct can be considered highly reliable and valid, as all indicators have a high contribution to the intended construct. All constructs in the model have demonstrated excellent measurement validity. No indicator fell below the threshold value of 0.70, so this model can be declared ready to proceed to the structural evaluation stage (inner model).

4.3 Construct Reliability

Construct Reliability is an important metric in Structural Equation Modeling (SEM) that serves to evaluate the consistency of measurement of a latent construct. This metric measures the extent to which the indicators used are able to represent the latent construct consistently and reliably. In the outer model analysis, reliability is tested using Cronbach's Alpha and Composite Reliability (Hair et al., 2019).

Table 3. Reliability Testing

Variable	Cronbach's alpha	Composite reliability (rho_c)	Cut-off value	Information
KWP	0.894	0.926	0.700	Reliable
PP	0.870	0.905	0.700	Reliable
S	0.825	0.896	0.700	Reliable
SP	0.873	0.922	0.700	Reliable

Based on the results of construct reliability testing, all latent variables in the model demonstrated excellent reliability. The Cronbach's Alpha values for all constructs were above the minimum threshold of 0.70 (Hair et al., 2019). For example, the Taxpayer Compliance (KWP) construct had a Cronbach's Alpha value of 0.894, indicating very high reliability. Composite Reliability (CR) or rho_c values also supported this finding. All constructs showed values above 0.80, indicating that the indicators within each construct consistently reflected the latent variables being measured. For example, Tax Sanctions (SP) had a CR value of 0.922, indicating a very high level of reliability. Therefore, it can be concluded that all constructs in the model have met the statistical reliability criteria, and the measurement model used is deemed suitable for further evaluation of the structural model (inner model).

4.4 Construct Validity

The third test in the construct loading evaluation process is to assess construct validity, also known as convergent validity in the reflective model. The acceptable lower limit is the average variance extracted (AVE) of the construct's loading values. A construct is considered valid if its AVE is greater than 0.50 (Hair et al., 2020).

Table 4. Average Variance Extracted (AVE) Value

Variable	Average Variance Extracted (AVE)	Cut-off value	Information
KWP	0.758	0.500	Valid
PP	0.658	0.500	Valid
S	0.742	0.500	Valid
SP	0.798	0.500	Valid

Based on the results obtained, all constructs in the model have AVE values above the minimum threshold of 0.50, and are generally at an excellent level. The Taxpayer Compliance (KWP) construct has an AVE value of 0.758, indicating that more than 75% of the indicator variance can be explained by the KWP construct itself. This indicates a high level of convergent validity.

The Socialization (S) and Tax Sanctions (SP) constructs each had AVE values of 0.742 and 0.798, respectively, which are also in the very good category. This means that these constructs were consistently able to explain more than 70% of the variance in their indicators, strengthening the argument that the indicators used were appropriate and relevant. Although Tax Knowledge (PP) had the lowest AVE value among all constructs, at 0.658, this value was still above the minimum standard of 0.50 and could be categorized as good. This means that this construct remains convergently valid, although the level of reflection strength of its indicators was slightly lower than the other constructs.

4.5 Discriminant Validity

This study used the heterotrait-monotrait ratio (HTMT) method developed by Henseler et al. (2015) as an evaluation tool. A construct is considered to have adequate discriminant validity when its HTMT value is below 0.9, as shown in the following table.

Table 5. Discriminant Validity Heterotrait – Monotrait Ratio (HTMT)

Variable	KWP	M	PP	S	SP
KWP					
PP	0.851	0.729			
S	0.609	0.578	0.751		
SP	0.751	0.679	0.703	0.602	

Based on the results of the discriminant validity test using the Heterotrait-Monotrait Ratio (HTMT) approach, all constructs in the model showed HTMT values below the threshold of 0.90 as suggested by Henseler et al. (2015). This indicates that each construct in the model has clear differences and does not overlap conceptually. The HTMT values between the Taxpayer Compliance (KWP) construct and other constructs such as Tax Knowledge (PP), Socialization (S), and Tax Sanctions (SP) were 0.851, 0.609, and 0.751, respectively. All of these values are within acceptable limits, indicating that KWP can be distinguished from other constructs in the model.

Similarly, the relationship between the Tax Knowledge (PP) constructs shows a HTMT value of 0.872. Although this value is close to the maximum limit, this figure is still within the permissible range, so the constructs are still considered validly different. Meanwhile, other HTMT values, such as between Tax Sanctions (SP) at 0.679, or between Socialization (S) and SP at 0.602, also indicate that these constructs do not overlap. Thus, these HTMT results indicate that all constructs in the model have met the criteria for discriminant validity. This means that each construct is able to stand

as a separate concept and can be interpreted independently in the research context. This fulfilled discriminant validity strengthens the belief that the measurement model has been well-constructed and is ready for further analysis at the structural stage.

4.6 Determinant Coefficient (R-Squared)

The second step in inner model analysis is evaluating model quality through the R-square value. This value indicates two things: explanatory power and predictive accuracy (Hair et al., 2019). An R-square value ≥ 0.75 is considered strong, between 0.50–0.75 is considered moderate to strong, and between 0.25–0.50 is considered weak. However, a value above 0.90 may indicate an overfitting model.

Table 6. R-Square Value

Variable	R-Square
KWP	0.648
SP	0.478

Based on the R-square test results in Table 6, it is known that the Taxpayer Compliance (KWP) construct has an R-square value of 0.648. This indicates that 64.8% of the variability in Taxpayer Compliance can be explained by the independent constructs that influence it in the model. The remaining 35.2% is explained by other factors outside the model that are not included in the analysis. Referring to the interpretation criteria of Hair et al. (2019), R-square values in the range of 0.50 to 0.75 are included in the moderate to strong category, which means the model has a fairly good predictive ability for the Taxpayer Compliance variable.

Meanwhile, the Tax Sanctions (SP) construct obtained an R-square value of 0.478, meaning that 47.8% of the variability of Tax Sanctions can be explained by other constructs in the model. The remaining 52.2% comes from factors outside the model. Based on the same criteria, this value is in the moderate category because it is close to the threshold of 0.50. This means that the model's predictive ability for the Tax Sanctions construct is quite adequate, but there is still room for improvement. Thus, both constructs show that the model has quite good explanatory quality, especially the Taxpayer Compliance construct, which has higher predictive power than the Tax Sanctions construct. These results support that the independent variables in the model have successfully explained most of the variation in the two dependent constructs tested.

4.7 Effect Size (f-Squared)

The model's predictive ability is one aspect evaluated in the inner model analysis. Based on the analysis conducted, the f^2 value in this research model is as follows:

Table 7. F-Squared Value

No	Path	F-Squared
1	Tax Knowledge → Taxpayer Compliance	0.257
2	Tax Sanctions → Taxpayer Compliance	0.122
3	Tax Knowledge → Tax Sanctions	0.075
4	Socialization → Taxpayer Compliance	0.000
5	Socialization → Tax Sanctions	0.018

Based on Table 7 above, it can be seen that the relationships between constructs in the model show varying f^2 values, ranging from small to medium. The f^2 value serves to measure the magnitude of the contribution of an independent construct's effect on the dependent construct through an increase in the R-square value (Hair et al., 2020). Referring to Cohen's (1988) criteria, an f^2 value of 0.02 is considered small, 0.15 is considered medium, and ≥ 0.35 is categorized as large. Based on these criteria, the interpretation of each relationship in the model is as follows:

The relationship between Tax Knowledge (PP) and Taxpayer Compliance (KWP) shows an f^2 value of 0.257, which is classified as a medium effect. This indicates that tax knowledge contributes significantly to taxpayer compliance, increasing the R-square value of the KWP construct.

The relationship between Tax Sanctions (SP) and Taxpayer Compliance (KWP) has an f^2 value of 0.122, which is slightly below the threshold for a medium effect, but exceeds a small effect. This indicates that tax sanctions still contribute to compliance, although not as significantly as the other variables.

The relationship between Tax Knowledge (PP) and Tax Sanctions (SP) shows an f^2 value of 0.075, which is also classified as a small effect, indicating that taxpayer understanding of the tax system does have an influence, albeit with limited strength.

The relationship between Socialization (S) and Taxpayer Compliance (KWP) has an f^2 value of 0.000, indicating that socialization does not significantly contribute to changes in the R-square value of the compliance construct in this model.

Similarly, the relationship between S and SP also has a very small f^2 value, namely 0.018, which means its contribution to the SP construct is also very minimal.

Thus, it can be concluded that in this model, Tax Knowledge (PP) provides the strongest contribution to Taxpayer Compliance (moderate effect), followed by Tax Sanctions (SP). Meanwhile, Socialization (S) only has a small, or even insignificant, contribution in explaining the dependent variable. These results indicate that the model's predictive power stems primarily from cognitive variables such as knowledge, while other variables, such as socialization, tend to have a weaker impact.

4.8 Predictive Relevance Value (Q²)

The Q² test is used to measure the reliability of the model in predicting latent variables in the research model through a predictive relevance test (Hair & Sarsdeth, 2021). The Q² value for this study was obtained from calculations using the blindfolding technique, as shown in Table 8 below.

Table 8. Results of Q Predict Construct

No	Dependent Variable	R Square
1	Taxpayer Compliance (KWP)	0.648
2	Tax Sanctions (SP)	0.478
Calculation Q ² = $1 - (1 - R_1^2)(1 - R_2^2)$ = $1 - (1 - 0,648)(1 - 0.478)$ = 0,816256		

The Q² value of 0.816 indicates that the model has very strong predictive relevance in explaining the latent variables contained in the model, namely Taxpayer Compliance (KWP) and Tax Sanctions (SP). This figure indicates that the model is able to produce accurate predictions for the dependent variable when changes occur in the independent variables. The higher the Q² value, the

greater the model's ability to explain variations in data outside the training sample. In this case, a value of 0.816 is considered high and substantially reflects good predictive power both statistically and applicatively. This indicates that the relationships between constructs in the model are not only significant but also function effectively in predicting respondent behavior. Thus, the model used in this study not only meets the criteria for validity and reliability but has also been tested in terms of overall predictive quality. This provides confidence that the model is suitable as a basis for data-driven decision-making, particularly in the context of tax management and improving taxpayer compliance among MSMEs.

4.9 Hypothesis Test Results

Testing was conducted using bootstrapping techniques and processed using SmartPLS4 software (Ringle et al., 2022). Determining whether a hypothesis is supported is done by referring to the results of empirical testing adjusted to the direction of the relationship specified in the hypothesis formulation. Statistical testing was performed one-tailed, because the direction of the effect was previously determined. A relationship is considered significant if the p-value from the bootstrapping results is less than 0.005 (with a significance level of $\alpha = 0.05$ and a 95% confidence level) (Sarstedt et al., 2017).

Furthermore, the use of confidence interval (CI) values is recommended as a more robust approach to assessing significance. A relationship between variables is considered significant if the CI range (between 5% and 95%) does not include zero (Sarstedt et al., 2022). If both conditions are met, the hypothesis is considered supported by the data, as shown in Table 9 below.

Table 9. Direct and Indirect Hypothesis Test Table

Variable	Original sample (O)	T statistics (O/STDEV)	P values	Information
S -> KWP	0.004	0.040	0.968	Rejected
PP -> KWP	0.521	3.811	0.000	Accepted
SP -> KWP	0.287	2.749	0.007	Accepted
S -> SP	0.130	1.114	0.268	Rejected
PP -> SP	0.332	2.005	0.048	Accepted
S -> SP -> KWP	0.037	0.995	0.322	Rejected
PP -> SP -> KWP	0.095	1.215	0.227	Rejected

Based on the results of direct and indirect hypothesis testing, it appears that not all relationships between variables in the model are significant. Assessment is performed by examining the p-value and t-statistic. Referring to general principles (Hair et al., 2019), a relationship is considered significant if the p-value is <0.05 and the t-statistic is >1.96 . The interpretation is as follows:

The relationship between Socialization (S) and Taxpayer Compliance (KWP) is insignificant, with a coefficient of 0.004, a t-statistic of 0.040, and a p-value of 0.968. Because the p-value is well above 0.05, the hypothesis is rejected. This indicates that socialization activities have no direct effect on taxpayer compliance.

The relationship between Tax Knowledge (PP) and Taxpayer Compliance (KWP) shows highly significant results, with a coefficient of 0.521, a t-statistic of 3.811, and a p-value of 0.000. This means that tax knowledge has a positive and significant effect on taxpayer compliance.

The relationship between Tax Sanctions (SP) and Taxpayer Compliance (KWP) shows significant results, with a coefficient of 0.287, a t-statistic of 2.749, and a p-value of 0.007. This means that perceptions of tax sanctions have a positive and significant effect on taxpayer compliance.

The relationship between Socialization (S) and Tax Sanctions (SP) is also insignificant, with a coefficient of 0.130, a t-statistic of 1.114, and a p-value of 0.268. This indicates that socialization activities do not have a direct effect on perceptions of tax sanctions.

The relationship between Tax Knowledge (PP) and Tax Sanctions (SP) is significant, with a coefficient of 0.332, a t-statistic of 2.005, and a p-value of 0.048. This means that tax knowledge positively influences perceptions of tax sanctions.

The Socialization (S) pathway through Tax Sanctions (SP) to Taxpayer Compliance (KWP) shows a coefficient of 0.037, a t-statistic of 0.995, and a p-value of 0.322. Because the p-value > 0.05 and t-value < 1.96 , the hypothesis is rejected. This means that socialization activities do not have a significant indirect effect on taxpayer compliance through perceptions of tax sanctions.

The pathway between Tax Knowledge (PP) through Tax Sanctions (SP) and Taxpayer Compliance (KWP) has a coefficient value of 0.095, with a t-statistic of 1.215 and a p-value of 0.227. Because the p-value > 0.05 , the hypothesis is rejected. Thus, although tax knowledge directly influences KWP, there is no significant mediating effect through perceptions of tax sanctions.

4.10. Discussion

4.10. 1 The Influence of Socialization on Taxpayer Compliance

Based on the results of the direct hypothesis test, it is known that the relationship between Socialization (S) and Taxpayer Compliance (KWP) produces a coefficient value of 0.004, with a t-statistic of 0.040 and a p-value of 0.968. Because the p-value is far above 0.05 and the t-statistic is far below 1.96, the hypothesis is rejected. This means that the socialization carried out by the tax authorities does not have a significant direct influence on the level of compliance of MSME taxpayers in this study. Statistically, these results indicate that although the socialization program has been implemented, it has not been able to significantly encourage compliant behavior. This can be caused by various factors, such as a lack of socialization intensity, inappropriate materials, or ineffective delivery media.

Tax socialization has not had a significant impact on MSME compliance because the delivery method is still general and less interactive (Putri and Toly, 2019). Socialization that is merely a formality is not effective enough to build tax understanding and awareness if it is not accompanied by in-depth education and two-way communication (Rahmadani and Sari, 2021). Therefore, it can be concluded that socialization conducted by the tax authorities is not yet effective enough in directly increasing MSME taxpayer compliance. Improvements in communication strategies, the quality of educational materials, and a more personalized approach are needed so that socialization can truly change the attitudes and behavior of business actors towards tax obligations.

4.10. 2 The Influence of Tax Knowledge on Taxpayer Compliance

The results of the hypothesis test show that the path between Tax Knowledge (PP) and Taxpayer Compliance (KWP) has a coefficient value of 0.521, with a t-statistic value of 3.811 and a p-value of 0.000. Since the p-value is less than 0.05 and the t-statistic far exceeds the threshold of 1.96, this relationship is highly statistically significant. Thus, the hypothesis is accepted, meaning that the higher the level of tax knowledge possessed by MSMEs, the higher their level of compliance with tax obligations.

Statistically, these results indicate that tax knowledge is one of the main factors influencing MSME taxpayer compliance. In the context of taxation, adequate knowledge creates a positive attitude toward compliance because individuals feel more confident and capable of carrying out their tax obligations correctly. These results are also supported by research by Puspitasari and Meiranto (2014) in the Indonesian Journal of Accounting and Auditing, which found that tax knowledge has a positive and significant effect on individual taxpayer compliance. MSMEs who understand tax regulations tend to have higher compliance than those who do not understand or have minimal information (Siregar & Suryadi, 2019). Thus, it can be concluded that improving tax literacy is an important strategy for improving MSME taxpayer compliance.

4.10.3 The Impact of Tax Sanctions on Taxpayer Compliance

The results of the direct hypothesis test show that the relationship between Tax Sanctions (SP) and Taxpayer Compliance (KWP) has a coefficient value of 0.287, with a t-statistic of 2.749 and a p-value of 0.007. Since the p-value is <0.05 and the t-statistic is >1.96 , this hypothesis is accepted. This means that tax sanctions have a positive and significant influence on taxpayer compliance among MSMEs. Statistically, this shows that the higher the taxpayer's perception of the existence and strictness of tax sanctions, the higher their tendency to comply with tax obligations.

In the tax system, perceptions of the threat of administrative and criminal sanctions can shape compliance behavior because business actors want to avoid detrimental consequences, both financially and reputationally. Perceptions of the effectiveness of tax sanctions are a dominant factor in shaping compliance, especially for MSMEs with a growing level of legal awareness (Wibowo and Haryanto, 2021). Strict and clearly enforced sanctions provide a deterrent effect and encourage more timely and accurate tax reporting (Hasibuan and Lubis, 2020). Therefore, it can be concluded that tax sanctions play a significant role in shaping taxpayer compliance behavior, particularly in the MSME sector. Therefore, tax authorities need to ensure that sanction policies are not only written down in regulations but also consistently enforced and effectively disseminated.

4.10.4 The Influence of Socialization on Tax Sanctions

The results of the hypothesis test indicate that the relationship between Socialization (S) and Tax Sanctions (SP) has a coefficient value of 0.130, with a t-statistic of 1.114 and a p-value of 0.268. Because the p-value is greater than 0.05 and the t-statistic does not reach the critical value of 1.96, the hypothesis is rejected. This means that the socialization conducted by the tax authorities does not have a significant influence on the perception of MSME taxpayers regarding the existence and effectiveness of tax sanctions. Statistically, this indicates that although tax socialization may be conducted routinely, the material and approach are not sufficient to build understanding or confidence that tax sanctions will actually be enforced. MSME actors may not consider socialization as a strong enough means of conveying the message that tax sanctions are a serious legal consequence of non-compliance.

If socialization does not explicitly and clearly convey the importance of sanctions, or does not provide concrete evidence of sanction enforcement, then the perception of the coercive power of tax law will not be formed. Socialization that is merely informative, without linking it to law enforcement aspects and real-life case examples, is not effective enough in improving perceptions of sanctions (Fitria and Rahayu, 2020). Taxpayers are more influenced by personal experiences or information from their social environment in forming perceptions of sanctions than by formal socialization activities (Setiawan and Lestari, 2021). Thus, the tax socialization implemented has not been able to form a strong perception among MSMEs that tax sanctions are truly applicable and binding. Therefore, improvements to the socialization content are needed, emphasizing aspects of law enforcement, case studies, and more persuasive and contextual delivery.

4.10.5 The Influence of Tax Knowledge on Tax Sanctions

Based on the results of the direct hypothesis test, it is known that the relationship between Tax Knowledge (PP) and Tax Sanctions (SP) shows a coefficient value of 0.332, with a t-statistic of 2.005 and a p-value of 0.048. Because the p-value < 0.05 and t-statistic > 1.96 , this relationship is statistically significant, so the hypothesis is accepted. This indicates that the higher the level of tax knowledge possessed by MSMEs, the higher their perception of the existence and effectiveness of tax sanctions. Statistically, this finding shows that understanding tax regulations not only increases compliance but also shapes taxpayers' perceptions of the consequences of non-compliance, such as administrative fines, late interest, and even criminal sanctions. This means that MSMEs who understand the contents of tax laws are more aware of the risk of sanctions, and this strengthens their belief that tax violations will have real consequences.

The level of tax knowledge significantly influences perceptions of tax sanctions (Rohayati and Ratmono, 2021). Taxpayers with an adequate understanding of sanctions tend to take tax law provisions more seriously and are more careful in reporting (Yuliana and Rahayu, 2018). Therefore, it can be concluded that tax knowledge not only directly influences compliance but also plays a role in shaping perceptions of legal risks, including tax sanctions. Therefore, systematic and ongoing tax education is important, not only to teach the tax process but also to facilitate effective tax education.

4.10.6 The Influence of Socialization on Taxpayer Compliance through Tax Sanctions

The results of the indirect hypothesis test indicate that the relationship between Socialization (S) and Taxpayer Compliance (KWP) through Tax Sanctions (SP) produces a coefficient of 0.037, which has an indirect effect on taxpayer compliance through the mediation of tax sanctions. Statistically, this result indicates that although socialization has been carried out by the tax authorities, the information conveyed is not strong enough to form a significant perception regarding the validity of sanctions, and therefore, does not produce a further effect on compliance. Socialization may be informative, but it has not touched on the aspect of legal risk perception in depth, so it is not, with a t-statistic of 0.995 and a p-value of 0.322. Because the p-value > 0.05 and t-statistic < 1.96 , the hypothesis is rejected, which means that socialization does not form an effective bridge between understanding and compliant actions.

Overly generalized socialization and insufficient emphasis on law enforcement prevent taxpayers from perceiving the real risk of sanctions (Yunita and Winarno, 2020). Socialization without concrete evidence of the implementation of sanctions tends to be considered a mere formality and does not influence taxpayer legal awareness (Prasetyo and Lestari, 2019). Therefore, it can be concluded that socialization has not been able to shape taxpayer perceptions regarding the existence and effectiveness of tax sanctions, and consequently, has no effect on compliance through sanction mediation. Therefore, a transformation in the socialization strategy is needed, not only conveying normative information but also explicitly communicating the validity and real consequences of tax violations.

4.10.7 The Influence of Tax Knowledge on Taxpayer Compliance through Tax Sanctions

The results of the indirect hypothesis test indicate that the pathway of Tax Knowledge (PP) to Taxpayer Compliance (KWP) through Tax Sanctions (SP) has a coefficient value of 0.095, with a t-statistic of 1.215 and a p-value of 0.227. Since the p-value is > 0.05 and the t-statistic is < 1.96 , this relationship is not statistically significant, and thus the hypothesis is rejected. This means that tax sanctions do not act as a significant mediator in the relationship between tax knowledge and taxpayer compliance. Statistically, these results indicate that although tax knowledge is proven to directly influence compliance, the indirect pathway through perceptions of sanctions is not strong enough to form a significant mediation effect. In other words, MSMEs with good tax understanding tend to

immediately comply with tax obligations due to awareness or obligation, not due to fear of sanctions.

Understanding taxation fosters an intrinsic desire to comply, rather than external factors such as the threat of punishment. This suggests that compliance stemming from knowledge is more rational and voluntary. The level of compliance among MSMEs is largely determined by understanding and awareness, while perceptions of sanctions are only a secondary contributing factor (Mulyani and Fauzan, 2020). Sanctions do not act as a mediator when individuals already possess a high level of tax knowledge and awareness (Widyastuti and Kurniawan, 2019). Therefore, it can be concluded that tax knowledge directly impacts taxpayer compliance, but not through the mediation of tax sanctions. Therefore, increasing tax literacy remains a primary strategy for encouraging compliance, and should not always be linked to instilling fear of sanctions.

CONCLUSION

Based on the results of the data testing and analysis, it can be concluded that socialization has no direct effect on taxpayer compliance, unlike tax knowledge, which does influence taxpayer compliance. Furthermore, socialization also has no effect on tax sanctions, unlike tax knowledge, which does influence tax sanctions. Furthermore, the influence of tax sanctions on taxpayer compliance is positive and significant. The indirect variable indicates that tax sanctions, as a mediator, do not influence socialization on taxpayer compliance. Finally, tax knowledge does not influence taxpayer compliance through tax sanctions.

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Analysis of The Influence of Tax Socialization and
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