



## PROCEDURE EASY ANALYSIS, EFFECTIVE VERIFICATION, GOOD SERVICE ON TAXPAYER AWARENESS AND COMPLIANCE

**Yayuk Ngesti Rahayu<sup>i</sup>**

Faculty of Economics and Business,  
Wisnuwardhna University,  
Malang, Indonesia

### **Abstract:**

The reason for this study was once to decide the attention of taxpayers in mediating accurate service relationships, simple and easy procedures and high-quality verification of compliance with land and building taxpayers in the Rural and Urban sectors. A complete of 123 person taxpayers who own land and or buildings. who took the Land and Building Tax Payable Tax Return for 2022 at the Malang City Regional Revenue Agency, the records analysis used WarpPLS to evaluate the mannequin starting from the outer model and the internal model. The effects showed that taxpayer cognizance used to be in a position to mediate a high-quality verification relationship on taxpayer compliance. Effective consciousness and verification without delay have an effect on taxpayer compliance, whilst appropriate service, easy and handy methods are no longer in a position to make bigger taxpayer recognition and compliance.

**JEL:** H20; H25; H24

**Keywords:** service, procedure, verification, awareness and compliance

### **1. Introduction**

Land and Building Tax in the Rural and Urban sectors, abbreviated as PBB-P2 in Indonesia as of January 1, 2014 is a regional tax that is managed and amassed through local governments. PBB-P2 income as the 2nd source of regional income after BPHTB. PBB-P2 is not solely used for neighborhood government expenditures, but also for reproductive and non-reproductive costs that can provide financial advantages for the local neighborhood in order to construct the neighborhood as a whole. Central Government Expenditures include personnel expenditures, items expenditures, capital expenditures, debt interest payments, fuel subsidies and non-fuel subsidies for providing expenditures, social assistance and different expenditures. Meanwhile, regional spending includes balancing dollars and distinct autonomy and adjustments.

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<sup>i</sup> Correspondence: email [yayukngesti@wisnuwardhana.ac.id](mailto:yayukngesti@wisnuwardhana.ac.id)

Regional improvement that takes place consistently and always targets to enhance the welfare of the people materially and spiritually. To be capable of realising this goal, the Regional Government ought to be able to discover as an awful lot as viable sources of cash from the location in the shape of taxes, because taxes are the most important supply of regional revenue. Community participation in complying with the laws and policies of taxation in carrying out their tasks as a community has a very large function in improving the welfare of the people because every tax credit score accumulated will be used to finance government spending needs.

The authorities in securing state income plans from the tax sector, the Directorate General of Taxes has organized strategic steps to build taxpayer compliance, which include improving the tax administration system, more intensive supervision, law enforcement and the country-wide census. From the internal region within the tax authorities: AR (Account Representative), tax audits and bailiffs, whilst from the exterior area the Ministry of Finance has supplied the Whistleblowing system application, a software intended for taxpayers who want to file complaints or grant records and wish to report acts with indications of violations that took place inside the Ministry of Finance of the Republic of Indonesia, particularly in the fiscal sector.

The government's efforts to secure state finances are carried out by increasing the realization of budgeted revenues. In relation to tax revenue, what can be done is to increase taxpayer awareness and compliance. Taxpayer consciousness is vital for taxpayers to create compliance as appropriate citizens, while taxpayer compliance has a very essential position in the tax device in Indonesia, due to the fact one of the tax collection structures in Indonesia is a self-assessment system. A self-assessment device is a method that offers splendid authority, faith and accountability to taxpayers due to the fact all strategies in pleasant tax obligations are carried out via taxpayers, both calculating, paying and self-reporting the taxes owed (Waluyo and Wirawan, 2003). The process for accumulating taxes will work well if the community as taxpayers has the knowledge, perception of taxation and excessive tax discipline because the characteristics of the self-assessment machine are the existence of criminal certainty, easy calculation, convenient implementation, extra truthful and equitable and the calculation is carried out. with the aid of the taxpayer himself.

Knowledge and understanding of taxation have an equally vital role in carrying out tax obligations. Every taxpayer who has a better fine of know-how and perception of taxation related to tax regulations starts from calculating, paying taxes owed, reporting taxes owed, understanding fee and reporting limits, sanctions/fines. If the taxpayer already has the fundamental expertise and grasp above which is the foundation for constructing taxpayer compliance, it will furnish a mindset of satisfying responsibilities efficaciously thru the tax device (Kurnia, 2010). One of the huge problems in taxation lies in the public consciousness to fulfill tax responsibilities in accordance with applicable legal guidelines and regulations. Factors that affect tax income are macroeconomic factors, the effectiveness of the taxation system, trade, and business climate; however, the existence of excessive legal sure bet is a very vital main goal for the government in efforts

to finance public spending and improvement to achieve public welfare (Riyadi et al., 2021).

Taxpayer recognition is a circumstance the place taxpayers know, recognize, admire and comply with relevant tax provisions and have the sincerity and desire to fulfill their tax obligations. Why should taxpayers be aware? Because taxes are one source of state revenue that comes from public participation. The kingdom has the authority to acquire taxes from human beings due to the fact taxes are used as a potential for the welfare of the people. Awareness of paying taxes can be interpreted as a form of moral attitude that provides a contribution from the community to the state to support the development of the country and strives to comply with all regulations set by the state and can be imposed on taxpayers. Public awareness in carrying out tax obligations is very quintessential due to the fact paying taxes is very difficult if people have reached the age of people who already have dependents.

The strategy to extend recognition and compliance in paying taxes is carried out by: accurate provider programs to taxpayers, simple and easy procedures fine compliance monitoring and verification programs, and strengthening regulation enforcement firmly and fairly.

Several studies: good service is carried out by (Masunga et al., 2020) the great of carrier and information has a brilliant impact on creating a wish to acquire and utilize an e-tax device that improves tax compliance behavior. However, the first-rate device has not shown an enormous impact on tax compliance behavior (Arı et al., 2017). The study showed huge variations between carrier perceptions and demographic features. (Kadir et al., 2017; Rizky Fitra Ramdani, Eva Faridah, 2019; Intan et al., 2020; Hadiwijaya & Febrianty, 2019) found the results of his research that the quality of tax services both partially and simultaneously affect taxpayer compliance

The research on simple and convenient methods of Rizky Fitra Ramdani, Eva Faridah (2019) observed that in order to extend taxes, tax compliance should make certain handy procedures and honest processes in accordance to taxpayers. This research is distinctive from that conducted by Masumah (2022) which suggests the outcomes that tax rates, tax payment mechanisms, and provider nice in part have no effect on taxpayer compliance while taxpayer cognizance partially impacts taxpayer compliance.

The research on positive verification and monitoring (Birhan, 2018) located that taxpayers' lack of expertise of their obligations, corruption and collusion, tax audit and verification and ease of price are the principal determinants of effectiveness in accumulating tax revenues. Sahdin (2015) determined evidence that supervision over the management of taxes on non-metallic minerals and rocks in this case taxation has been going well, but in practice, there is nevertheless fraud. It can be concluded that tax manipulation is less than optimal. Kasper & Alm (2022) observed evidence that the effectiveness of tax audits as an effort to reveal taxpayer compliance has a unique effect on tax compliance after an audit is carried out on the opposite that an ineffective audit can have a contrary impact. Pudihang et al. (2017) in their lookup found the effects of the ineffectiveness of amassing the Regional Tax Payment Letter of Land and Building Rights

Acquisition (SSPD BPHTB) inflicting taxpayer non-compliance. Based on the findings of preceding studies, it is imperative to habits an empirical study to determine the elements that influence taxpayer awareness and compliance through the use of appropriate provider variables, easy and simple techniques and fantastic compliance monitoring and verification.

## **2. Literature Review**

### **2.1 Good Service**

Service is an exercise or sequence of activities that take place in direct interplay between an individual and any other man or woman or laptop physically, and is oriented to patron delight (Trayayudha et al., 2021) while the public carrier is a service provided by the government for the public interest. The shape of the implementation of public services consists of the implementation of services; management of public complaints; statistics management; internal monitoring; outreach to the public; and consulting services. The Tax Service Office (KPP) is one of the government establishments that provides public services, specifically, administrative offerings collecting, searching, and processing data, gazing tax potential, offering tax information, accumulating facts on tax objects and subjects, and identifying and issuing tax regulation products. One measure of KPP's overall performance appraisal is to strive to meet precise and fantastic public service standards, specifically with the aid of involving KPP personnel who are assigned to the Integrated Service Center following the Specialization Substantive Technical Training (DTSS), infrastructure improvement, use of records structures and technology, with the aid of following the coaching This is meant to provide pleasant offerings and furnish convenience to taxpayers in enjoyable their tax obligations and it is hoped that the degree of formal and cloth compliance of taxpayers can expand.

Five characteristics to distinguish the sorts of public provider transport are: a) Service adaptability is the diploma of provider trade in accordance with the changing needs requested through users; b) Bargaining function of users. The greater the bargaining function of the user, the greater the opportunity for the user to request higher service; c) Type of market. Characteristics that point out or describe the variety of current provider providers, and their relationship with users; d) Locus of control is this characteristic that explains who is in manage of the transaction, whether or not the person or the service provider; e) The nature of the carrier that indicates the pastimes of users or carrier companies are greater dominant. Research that studies service quality on taxpayer awareness and compliance was conducted by (Bahri et al., 2019)

### **2.2 Easy and Simple Procedure**

Procedures are degrees of activities to entire activities. Procedures are commonly made in the form of textual content that provides an explanation for the steps systematically of the processes for doing or making something. The traits of the technique textual content should contain: steps, are objective, explained in detail, are proper and accurate, use

active verbs, use conjunctions, command or give commands, use adverbs and use sentences of guidelines and prohibitions. An effortless manner can be interpreted with steps consisting of three to four very short degrees and only providing parts that are considered honestly essential. The simplicity of processes is a manner or service system that is carried out in an easy, fast, common manner, handy to apprehend and effortless to implement. Research that studies easy and simple procedures for taxpayer awareness and compliance was carried out by (Rizky Fitra Ramdani, Eva Faridah, 2019) and (Masumah, 2022)

### **2.3 Effective Compliance Monitoring and Verification**

Modernization of the tax administration device is the refinement or improvement of administrative performance, individually, in groups, or in establishments to be greater efficient, reasonably priced and fast. The motive of modernizing the taxation device is to achieve a high stage of tax compliance, to gain a high stage of trust in tax administration and to achieve an excessive degree of tax worker productiveness (Nurfauziah et al., 2017). Compliance monitoring of taxpayers (WP) is one form of the effort carried out with the aid of Account Representatives (AR) to bridge the tax gap between taxpayers and the Directorate General of taxes (DGT). The substance of monitoring is to make certain that AR conveys the philosophy and regulations that are quintessential to the Tax Provisions and Procedures to taxpayers. Taxpayer compliance is carefully associated with the offerings furnished by tax provider officers (Yayuk, Ngesti et al., 2017) due to the fact all activities and things to do of tax carrier officers noticeably affect taxpayer compliance. AR as one part of the service of the tax office has a function as a liaison between the Directorate General of taxes and taxpayers so that it greatly affects the protection of nation revenues (Rachmawan et al., 2020)

### **2.4 Taxpayer Awareness and Compliance**

Tax is one of the sources of kingdom income that comes from public participation. The country has the authority to collect taxes from its people because taxes are used as an ability for the welfare of the people. Taxes are the greatest supply of national income and income because the position of taxes in increasing improvement in various sectors of life surely can't be denied, however now not many people are conscious of this. This is due to the fact the benefits of paying taxes are now not without delay received, but it can't be denied that currently, nearly all Indonesian people have received tax benefits. Free health services, free and excellent education, and convenient access to transportation and mobility via the construction of street infrastructure that stimulates the economic system are a collection of tax benefits. The function of taxes in financing a number of national expenditures, in particular in development, can be optimized if each citizen who is a taxpayer is aware of his obligations.

Until now that the tax ratio in Indonesia is low, the reason for the low tax ratio in Indonesia is due to the fact the stage of compliance in paying taxes by taxpayers is nevertheless low, the low level of public compliance in paying taxes is strongly

influenced via public awareness. Some research consequences exhibit the low compliance of taxpayers due to the fundamental motive tax rules being very problematic and when tax guidelines are complicated, meeting aims is an increasing number of difficulties (Liyana, 2019). Therefore, it is very essential to extend tax attention to Indonesian residents.

### 3. Research Methods

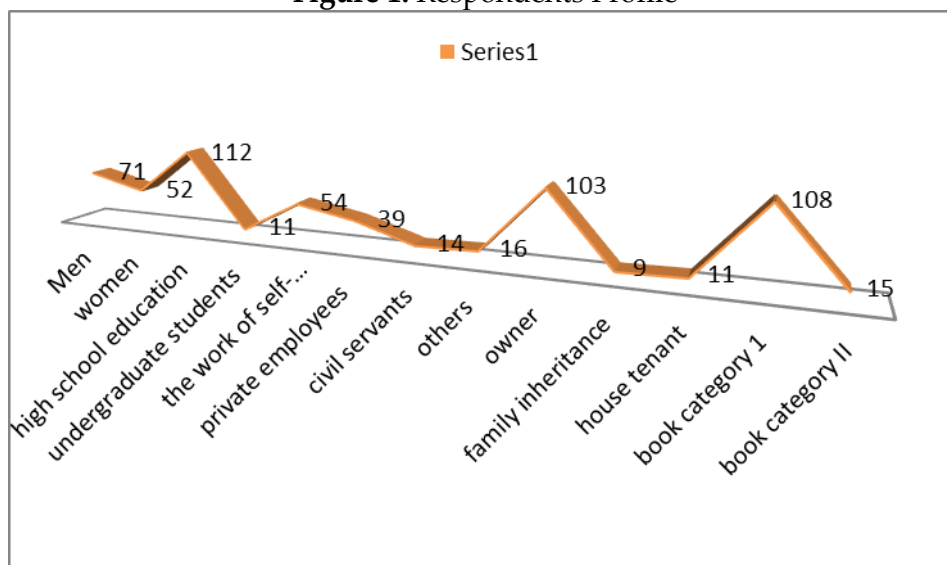
This research was once performed at the Regional Revenue Agency of Malang City. The approach in this finds out uses quantitative research techniques to analyze excellent provider (X1), simple and effortless techniques (X2), appreciation of high-quality verification (X3), attention (Y1) and compliance taxpayer (Y2). The object of this research is the Land and Building Taxpayer in the Rural and Urban Sector (PBB-P2) in Malang City, the lookup information is the main data from the Malang City PBB-P2 taxpayer in the commentary length March 2022 with a population of 122 taxpayers as the sample. In this study, statistical analysis used WarpPLS to analyze the direct influence between the variables X1, X2, X3 on Y1 and Y2 and analyze the indirect impact of X1, X2, X3 on Y2 via Y1.

### 4. Results

The results of this study are grouped into:

#### 4.1 Profile of Respondents for Land and Building Taxpayers in the Rural and Urban Sector

Figure 1: Respondents Profile



The results of this study were from 123 respondents consisting of 71 men and 52 women; 112 high school education background, 11 undergraduate students; the work of self-employed 54 people, private employees 39, civil servants 14 and others 16 people; land and/or building tax object status as owner of 103 people, family inheritance 9 people, house tenant 11 people; Respondents in book I category are 108 people, book II category are 15 people.

## 4.2 Summary of Research Results

### 4.2.1 Evaluation of Measurement Model

#### A. Convergen Validity and Composite Reliability

**Table 1:** Loading, Cross Loading Test Results and Composite Reliability

No	Variable	Cross-loading	P-value	Type	Composite Reliability
1	<b>Good Service</b>				
	(GS_1)	0.859	<0.001	Reflective	0.922
	(GS_2)	0.931	<0.001	Reflective	
	(GS_3)	0.890	<0.001	Reflective	
2	<b>Simple and Easy Procedures</b>				
	SEP_1	0.803	<0.001	Reflective	0.858
	SEP_2	0.821	<0.001	Reflective	
	SEP_3	0.828	<0.001	Reflective	
3	<b>Effective Verification</b>				
	EV_1	0.953	<0.001	Reflective	0.960
	EV_2	0.940	<0.001	Reflective	
	EV_3	0.934	<0.001	Reflective	
4	<b>Awareness</b>				
	Aw_1	0.913	<0.001	Reflective	0.966
	Aw_2	0.898	<0.001	Reflective	
	Aw_3	0.926	<0.001	Reflective	
	Aw_4	0.936	<0.001	Reflective	
	Aw_5	0.941	<0.001	Reflective	
5	<b>Compliance</b>				
	Comp_1	0.890	<0.001	Reflective	0.844
	Comp_2	0.890	<0.001	Reflective	

**Source:** Results of Data Analysis, 2022.

Based on Table 1, the appropriate provider variable (GS) consists of three indicators, the simple and handy method variable (SEP) consists of three indicators, positive verification (EV) consists of three indicators, taxpayer recognition (Aw) consists of five warning signs and taxpayer compliance (Comp) consists of two indicators, of the sixteen warning signs in the variables in this find out about are reflective and have a move loading price > 0.500 which capacity that the symptoms of all variables have met the assumption of convergent validity (Hair et al., 2014 ). Based on Table 1, the composite reliability of the properly provider variable (GS), easy and convenient process (SEP), high-quality verification (EV), taxpayer awareness (Aw) and taxpayer compliance (Comp) indicates a greater composite

reliability value. of 0.7 capability that the variable indicators have a suitable reliability composite (Hair et al., 2014).

## B. Inner Model

**Tabel 2: Model Fit and Quality Indices**

Model Fit and Quality Indices	Fit Criteria	Analysis Result	Evaluation Model
R-Square_Awareness	R <sup>2</sup>	= 0.957	Good
R-Square_Compliance	R <sup>2</sup>	= 0.902	Good
Average Path Coefficient	APC	= 0.363; p < 0.001	Good
Average R-Squared	ARS	= 0.930; p < 0.001	Good
Average Block VIF	AVIF	= 4.692; Accepted if ≤ 5, Ideal ≤ 3.3	Accepted
Average Adjusted R-Square	AARS	= 0.927; p < 0.001	Good
Average Full Collinearity VIF	AFVIF	= 8.640; Accepted if ≤ 5; Ideal ≤ 3.3	Not Good
Tenenhaus GoF	GoF	= 0.862 ; 0.1 – 0.24 = Small 0.25 – 0.35 = Medium GoF > 0.36 = Large	Large
Simpson’s Paradox Ratio	SPR	= 0.857; Accepted if ≥ 0.7, Ideal = 1.00	Ideal
R-Squared Contribution Ratio	RSCR	= 0.999; Accepted if ≥ 0.9, Ideal = 1.00	Ideal
Statistical Suppression Ratio	SSR	= 0.714 ; Accepted if ≥ 0.7	Good
Nonlinear Bivariate Causality Direction Ratio	NLBCDR	= 0.643 ; Accepted if ≥ 0.7	Not Accepted

**Source:** Results of Data Analysis, 2022.

The consequences of statistics analysis are introduced in Table 3 based totally on the standards for the goodness of the model, showing that the model built is good, namely the APC value with  $p < 0.001$ , ARS with  $p < 0.001$  and AARS with  $p < 0.001$  which ability that the mannequin formed is correct service, a technique that is simple and easy, high-quality verification, attention of the impact on taxpayer compliance in carrying out the Rural and Urban Sector Land and Building Tax duties is correct and considerable in accordance to APC, ARS and AARS. The AVIF cost of 4,692 ability that the model built is acceptable, while the AFVIF price of 8,642 is unacceptable. For the GoF value, the cost of 0.862 is protected in the large category. The results of the SPR cost of 0.857, RSCR of 0.999; which suggests that the mannequin built is proper and the SSR is 0.714 which indicates

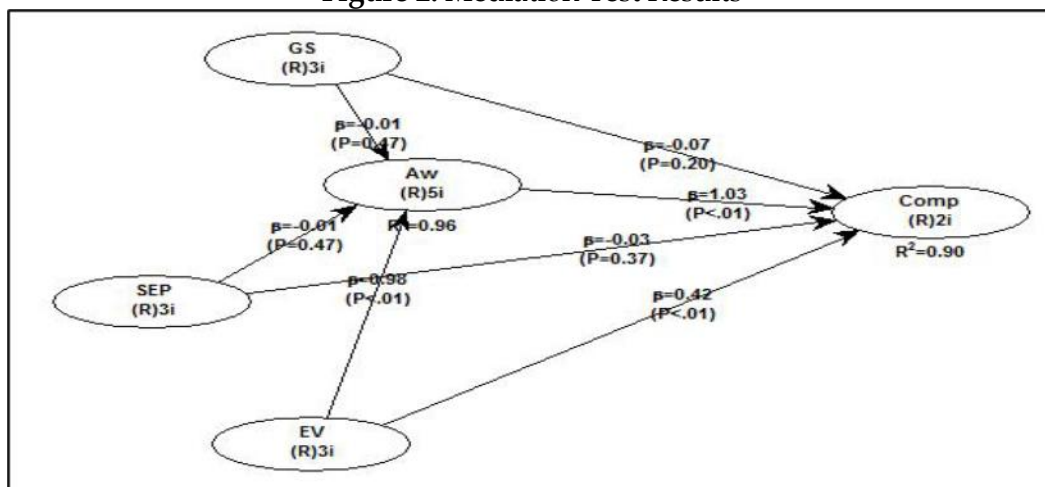


that the model is good and NLBCDR is acquired a fee of 0.643 which indicates that the mannequin formed is desirable and good. While R Squared (R2) for tax focus with a value of 0.957 which capacity that precise service, easy and easy procedures, and superb verification together can affect taxpayer awareness, whilst the relaxation of the impact on recognition is 4.3 percent influenced by using out of these three variables.

Furthermore, R Squared (R2) for taxpayer compliance with a cost of 0.902 which ability top service, simple and handy procedures, advantageous verification and taxpayer consciousness together can explain the impact on taxpayer compliance, whilst the ultimate 9.2 percentage is influenced by means of by variables outdoor the four variables. Based on Table 3, the R-Square fee on the tax attention variable is 0.957 which potential that proper service, simple and easy procedures and high-quality verification are able to give an explanation for the variance of the awareness variable of 95.7 percent as properly as the R-Square cost on the compliance variable. tax is 0.902 which ability that excellent service, easy and effortless procedures, nice verification and focus on taxpayers can explain the variance of the compliance variable by way of 90.2 percent.

### 4.3 Analysis of Hypothesis Test

**Figure 2: Mediation Test Results**



Source: Results of Data Analysis, 2022.

Based on the results of the data analysis output obtained:

- 1) the impact of suitable service on taxpayer attention with 0.01 and a p-value of 0.47 > 0.05; the effect of suitable service on taxpayer compliance is 0.07 and the p-value of 0.20 > 0.05 potential that top service is no longer capable to affect taxpayer focus and compliance.
- 2) a simple and easy technique for taxpayer attention with of 0.01 and a p-value of 0.47 > 0.05; a simple and effortless method on taxpayer compliance of 0.03 and p-value of 0.37 > 0.05 means that an easy and easy method can't give an explanation for its effect on taxpayer awareness and compliance.

- 3) effective verification of taxpayer focus with an of 0.98 with a p-value of  $0.01 < 0.05$ ; effective verification of taxpayer compliance 0.42 and p-value of  $0.01 < 0.05$  skill that positive verification can give an explanation for its impact on taxpayer recognition and compliance.
- 4) mandatory cognizance of taxpayer compliance with 1.03 and p-value of  $0.01 < 0.05$ , meaning that consciousness impacts taxpayer compliance.
- 5) Path coefficient and p-value.

**Table 3:** Path coefficient and p-value

	GS	SEP	EV	Aw	Comp
GS					
SEP					
EV					
Aw	-0.007; p-value 0.470	-0.008; p-value 0.466	0.977; p-value $< 0.01$		
Comp	-0.074; p-value 0.202	-0.029; p-value 0.373	0.419; p-value $< 0.01$	1.030; p-value $< 0.01$	

**Source:** Results of Data Analysis, 2022.

Based on desk 3 that: a) the course coefficient fee of GS in the direction of Aw is -0.007 which is poor and p-values  $0.470 > 0.05$ , which capacity that GS has no impact on Aw; b) the route coefficient price of GS towards Comp is -0.074 which is terrible and p-values  $0.220 > 0.05$ , which skill that GS has no effect on Comp; c) the course coefficient fee of SEP to Aw is -0.008 which is bad and p-values are  $0.466 > 0.05$ , which skill SEP has no effect on Aw; d) the route coefficient value of SEP to Comp is -0.029 which is terrible and p-values are  $0.373 > 0.05$ , which skill SEP has no effect on Comp; e) the path coefficient price of EV towards Aw is 0.977 which is wonderful and p-values  $0.01 < 0.05$ , which skill that EV has a positive and sizable effect on Aw; f) the route coefficient price of EV toward Comp is 0.419 which is high-quality and p-values  $0.01 < 0.05$ , which potential that EV has a high-quality and huge impact on Comp; g) the course coefficient value of Aw to Comp is 1,030 which is tremendous and p-values are  $0.01 < 0.05$ , which capability that EV has a high-quality and widespread effect on Comp.

### 4.3.1 Mediation testing

**Table 4:** Indirect Effects,p-value and Path With 2 Segment

	GS	SEP	EV	Aw	Comp
GS					
SEP					
EV					
Aw					
Comp	-0.007 p-value 0.456	-0.008 p-value 0.451	1.007 p-value $< 0.01$		

**Source:** Results of Data Analysis, 2022.

Based on the results of the mediation take a look at desk 4: a) it is regarded that the indirect impact of GS on Comp thru Aw is -0.007 and p-value 0.456 capability  $> 0.05$ , it can be concluded that taxpayer focus does no longer extensively mediate the relationship between GS and Aw; b) the indirect impact of SEP on Comp via Aw is -0.008 and p-value 0.451 capacity  $> 0.05$ , it can be concluded that taxpayer focus does now not drastically mediate the relationship between SEP and Aw; c) the oblique impact of EV on Comp via Aw is 1.007 and p-value  $< 0.01$  capability  $< 0.05$ , it can be concluded that taxpayer cognizance drastically mediates the relationship between EV and Aw.

## 5. Discussion

### 5.1 The Effect of Properly Carrier on Taxpayer Awareness

Based on the outcomes of statistical exams for accurate carrier variables with a significance fee of  $0.47 > 0.05$ . Thus,  $H_01$  is prevalent and  $H_a1$  is rejected, it can be concluded that the desirable carrier variable has no impact on taxpayer awareness, which means that a good provider emphasizes more the bodily structure of the Agency's office, officer reliability, assurance, responsiveness and empathy, while taxpayer awareness is extra emphasizes on: a) Taxpayers are conscious of tax legal guidelines and regulations, b) comprehend the characteristic of taxes to finance state expenditures, c) taxpayers apprehend that tax responsibilities have to be carried out in accordance with applicable regulations.

The outcomes of this research are in line with research performed by Ari et al. (2017), discovering that there is no distinction between the expected provider with the carrier perceived with the aid of the taxpayer.

The consequences of this research contradict these performed by using (Masunga et al., 2020) which exhibit the consequences that accurate carrier influences taxpayer consciousness in carrying out tax obligations. Hadiwijaya & Febrianty (2019) found that the quality of the fiscal provider both partly and concurrently had an impact on consciousness

### 5.2 The Impact of Simple and Handy Approaches on Taxpayer Awareness

The outcomes showed that there was no impact between simple and handy tactics on taxpayer attention to elevating out PBB-P2 tax obligations. Based on the effects of statistical tests for easy and handy manner variables with a value price of  $0.47 > 0.05$ . Thus, that  $H_01$  is well-known and  $H_a1$  is rejected, it can be concluded that the simple and convenient system variable has no impact on the attention of the Land and Building Taxpayer in the Rural and Urban sectors, which means that the simple technique provides comfort for the Land and Building Taxpayer has no longer been capable to increase the focus of taxpayers.

The results of this study support that carried out by Masumah (2022) which shows the results that tax rates, tax payment mechanisms, and service quality partially have no

effect on taxpayer compliance while taxpayer awareness partially affects taxpayer compliance.

The results of this study are contrary to what was done (Rachmawan et al., 2020) finding evidence that according to taxpayers to increase tax compliance must ensure easy procedures and fair procedures.

### **5.3 The Effect of Effective Verification on Taxpayer Awareness**

The effects confirmed that there was an impact of fantastic verification on taxpayer awareness. Based on the consequences of statistical tests for the positive verification variable with a value of  $0.01 < 0.05$ . Thus,  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that the fantastic verification variable has a substantial and giant impact on taxpayer awareness, which means that verification is effectively in a position to extend taxpayer awareness.

The results of this study support those carried out by (Birhan, 2018), (Kasper & Alm, 2022) tax verification as the main determinant of effectiveness in tax collection and as a means for tax monitoring.

The outcomes of this study contradict those performed by Pudihang et al. (2017) and Sahdin (2015) which show consequences that effective verification has no effect on taxpayer awareness.

### **5.4 The Effect of Taxpayer Awareness on Taxpayer Compliance**

Based on the outcomes of statistical testing for the taxpayer attention variable with a significance price of  $0.01 < 0.05$ . Thus,  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that the taxpayer attention variable has a substantial and huge effect on taxpayer compliance with PBB-P2, meaning that taxpayer consciousness can increase taxpayer compliance in making PBB-P2 payments.

The consequences of this study support those carried out by means of Liyana, (2019) and Intan et al., (2020) who state that taxpayer consciousness has an effect on taxpayer compliance.

The consequences of this study contradict those performed by Atarwaman (2020), and Lestari (2020) which show that taxpayer awareness has no effect on taxpayer compliance in carrying out tax duties on the subject of Land and Building Tax in the Rural and Urban sectors.

### **5.5 The Effect of Good Service on Taxpayer Compliance**

The results confirmed that there used to be no effect of suitable providers on taxpayer compliance. Based on the outcomes of statistical checks for right carrier variables with a value of  $0.207 > 0.05$ . Thus,  $H_0$  is regular and  $H_a$  is rejected, so it can be concluded that the true service variable has no effect on taxpayer compliance, which means that the properly provider from the Regional Revenue Agency is no longer capable to amplify taxpayer compliance.

The effects of this study help what is carried out via Ari et al., (2017) which states that correct service is no longer in a position to make bigger the compliance of PBB-P2 taxpayers.

The outcomes of this learn about contradict those performed via Kadir et al. (2017) and Rizky Fitra Ramdani, Eva Faridah (2019) which indicates that exact service has now not been able to enlarge taxpayer compliance.

### **5.6 The Effect of Easy and Convenient Strategies on Taxpayer Compliance**

Based on the results of statistical tests for easy and handy process variables with a significance price of  $0.37 > 0.05$ . Thus,  $H_0$  is regular and  $H_a$  is rejected, so it is concluded that easy and handy method variables have no effect on taxpayer compliance, meaning that easy and convenient tactics are nevertheless no longer able to expand taxpayer compliance with PBB-P2.

The effects of this study agree with the ones carried out by means of Masumah (2022) who states that a simple and handy technique has no impact on taxpayer compliance.

The results of this study contradict those conducted with the aid of Rizky Fitra Ramdani, Eva Faridah (2019) which showed that simple and handy procedures had an effect on taxpayer compliance with PBB-P2

### **5.7 The Effect of Fine Verification on Taxpayer Compliance**

The consequences confirmed that there used to be an effect between positive verification on PBB-P2 taxpayer compliance. Based on the outcomes of statistical exams for the fantastic verification variable with a magnitude price of  $0.01 < 0.05$ . Thus,  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that the nice verification variable has a large and full-size effect on PBB-P2 taxpayer compliance, which means that tremendous verification as a monitoring device for taxpayers is able to increase PBB-P2 taxpayer compliance.

The results of this study help those conducted by Birhan (2018) and Kasper & Alm, (2022) which state that effective verification has an effect on taxpayer compliance. The effects of this contradict those conducted by Sahdin (2015) and Pudihang et al. (2017) which confirmed that wonderful verification had no impact on the compliance of land and constructing taxpayers in the Rural and Urban sectors.

## **6. Conclusion**

The outcomes of this study can be concluded that: a) right service, easy procedures and wonderful verification each have no effect on taxpayer awareness, whilst based on the suit of the mannequin it shows a top model; b) precise service, easy procedures and nice verification and focus of taxpayers suggests a correct in shape of the mannequin as properly however of the four variables of precise service, simple strategies and high quality verification and consciousness of taxpayers, solely taxpayer consciousness and

verification which in my view are in a position to give an explanation for their impact on tax compliance; c) the results of the two-way mediation check that it was once found that taxpayer awareness used to be in a position to mediate the relationship between nice verification of land and constructing taxpayer compliance in the Rural and Urban sectors while taxpayer recognition used to be unable to mediate the relationship between good service and easy and convenient methods for compliance taxpayer.

### **Conflict of Interest Statement**

The author declares there is no conflict of interest

### **About the Author**

Yayuk Ngesti Rahayu is a Lecturer at the Faculty of Economics and Business and Masters in Management at Wisnuwardhana University, Indonesia.

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