



# Tax Socialization as Moderating Variable in Tax Compliance Among Micro Small Medium Enterprise

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**Abstract**-Taxes are a major source of income for the state. This can be seen from the country's 2013 - 2018 revenues under review from various sectors. This research aims to test (1) the influence of accounting knowledge, tax knowledge, and tax awareness on tax compliance (2) the influence of accounting knowledge, tax knowledge, and tax awareness with tax socialization on tax compliance. The data was obtained through questionnaires filled out by small and medium micro enterprises respondents in Surabaya in 2020. A total of 146 questionnaires with convenience sampling methods. Hypothetical test results show that (1) Accounting Knowledge has a significant effect on Tax Compliance (2) Tax Knowledge has a significant effect on Tax Compliance (3) Tax Awareness as a variable that moderates the influence of Accounting Knowledge, tax Knowledge and Tax Awareness on tax compliance.

**Keywords**- *Accounting Knowledge, Tax Knowledge, Tax Awareness, Tax Compliance, Micro, Small and Medium Enterprises*

## I. INTRODUCTION

Micro, Small and Medium Enterprises is a form of business unit either managed by individuals or groups in the community. Micro, Small and Medium Enterprises became one of Indonesia's economic backbones. The Micro, Small and Medium Enterprises sector in general plays a role in creating jobs, driving economic growth and accelerating income equalization through business opportunities. In addition, Micro, Small and Medium Enterprises need accounting knowledge as a decision-making toll. Accounting knowledge is used to measure and communicate the company's financial information that is indispensable to management in formulating various decisions as well as to be problem solving. Accounting knowledge provides useful information to compile projections of future cash needs, control costs, measure and increase productivity and provide support to the production process.

Micro, Small and Medium Enterprises' income is not tax-free. Taxes are a major source of income for the state. This can be seen from the country's 2013 - 2018 revenues under review from various sectors. Tax receipts make the largest contribution compared to other sectors. However, the

achievement of tax targets collection faced obstacles, one of which is tax compliance. Tax has a very important role in the Indonesian economic growth because tax is the main source for the State to fund the budget. One of the crucial factors that can be emphasized by the authorities in raising awareness and tax compliance is by socializing tax regulations whether through counseling, moral appeal through billboards, or opening tax regulation sites that can be easily accessed by taxpayers at any time (Wardani & Wati, 2018)

Taxation knowledge for all taxpayers is a must. Taxpayers will be difficult to carry out their tax obligations if they have no sufficient knowledge of it. The understanding includes the filling of the Giving Letter, tax calculation, tax deposit (payment) and reporting on its taxes (Masruroh & Zulaikha, 2013). All conditions of fulfillment of tax obligations can be done properly by the taxpayer if they have proper taxation knowledge. Taxation knowledge will increase through tax education, in addition to socialization or counseling about taxes made by tax employees to prospective Taxpayers understand and improve their tax knowledge. The self-assessment system brings the mission and consequences of changing attitudes (awareness) of citizens to pay taxes voluntarily (voluntary compliance).

As matter of fact, the government had made regulations due to the alignment of tax socialization activities for the community. Information media that can be used include television, newspapers, banners, flyers (posters and brochures), billboards and radio. The delivery of tax information can be done by direct contact to the community for example through seminars, discussions and so on. The delivery of such information should use language that is as simple as possible and not technical so that the information can be well received. Compliance with voluntary tax obligations is the backbone of the self-assessment system (Choong & Khin, 2011). In other words, the establishment of a self-assessment system is expected to improve tax compliance.

## II. LITERATURE REVIEW

### A. *Accounting Knowledge*

Knowledge is a science that systematically regulates one or more basic theories with several principles to determine

predictions and under certain conditions can control future circumstances. While, Accounting is the process of recording, grouping, and summarising economic events into orderly and logical form to present the financial information needed for economic decision making (Belkaoui, 2000). It needs some financial accounting standard to help bookkeeping and administration of small business;

1) Asset, asset is the money resource controlled by the company as a result of either past or future economic events that had been expected by the company.

2) Liability, liability is current corporate loans due to the past events, the settlement is expected to result in an outflow from the company's data source containing economic use.

3) Equity, it is a residual right to the company's assets after deducting liabilities.

The Financial Statements are supposed to contain the Financial Position Statement at the end of the period, the Income Statement during that period and notes containing additional and specific relevant divisions. Accounting knowledge is a perception that is seen as fact, truth, or information about the process of recording, grouping, and summarising systematic and logical economic events to present financial information for decision making. The benefit of accounting knowledge for the company is to know the amount of capital that the company has, knowing the development of the business owned, as the basis in calculating taxes, as one of the consideration materials when applying for credit to the bank, as the basis in decision making (Abubakar & Wibowo, 2008). Accounting knowledge is a clear perception of what is seen as fact, truth, obligation, information and/or lessons maintained and passed on by civilization. accounting knowledge as a clear understanding of what is viewed as fact, truth or information regarding the process of recording, grouping, and summarising economic events into an orderly and logical form to present the financial information necessary for decision making.

### *B. Tax Knowledge*

Knowledge of taxation is the concept of general provisions in the field of taxation, the type of tax applicable in Indonesia ranging from the subjects of tax, tax objects, tax rates, payable tax calculations, payable tax registrations, up to how to fill tax reports (Susmiatun & Kusmuriyanto, 2014). Malaysia, apply the implementation of tax education into the academic field of the curriculum regardless of the academic discipline of the student. The importance of education tax is universal knowledge to help every citizen with the potential obligation to pay taxes (Barjoyai, 1992); (Ho, 1992). Thus, future taxpayers will need to be provided with enough knowledge at school or college to make them more tax literate. Unfortunately, after 16 years, the call remained unheeded; Tax education has not been formally introduced in tertiary education in all disciplines in Malaysia and also in other parts of the world (Anis & Lai, 2009). A taxation study among salaried adults working in East Malaysia found that survey respondents had average knowledge of personal taxation (Amrizah & Nero, 2005).

The importance of the knowledge aspect greatly affects the attitude of taxpayers towards a fair taxation system. The better quality of knowledge will provide a better attitude of fulfilling obligations properly through the taxation system of a State that is considered fair. Increasing taxation knowledge of both formal and non-formal will have a positive impact on understanding and taxation in paying taxes. The tax office that conducts intensive and continuous tax counseling will increase the contribution of taxpayers in understanding the fulfillment of the obligation to pay taxes as a form of interest for the financing and development of the national government.

### *C. Tax Awareness*

Tax Awareness is the state of knowing and understanding about taxes. Tax Awareness is willing to fulfill its obligations, including willingly to carry out government task by paying its tax obligations. The higher the intensity of taxation socialization, the higher the level of tax compliance. Tax socialization is an effort so that taxpayers will know more about the importance of paying taxes so that the knowledge of taxation will increase and can carry out its obligations and taxation rights. Thus, tax socialization has a profound effect on tax compliance. This is supported by research that states that socialization has a positive effect on tax compliance, research that states tax socialization affects tax compliance and research that states that there is a positive influence between taxation socialization to tax compliance (Rohmawati et al., 2012); (Ancient, 2016). In contrast to Winerungan's research, (2013) which stated that the taxation socialization does not affect the tax compliance of private persons and Primasari, (2016) which states that taxation socialization does not affect tax compliance

Tax awareness is a condition in which the taxpayer knows, acknowledges, respects, and adheres to the applicable tax provisions and has the ability and willingness to meet its tax obligations. Increasing awareness will foster taxpayer motivation in carrying out its tax obligations. According to Suryadi, (2006) tax awareness will increase if the public has a positive perception of taxes. By increasing the knowledge of taxation in the community through knowledge of taxation, both formal and informal will have a positive impact on tax awareness to pay taxes.

### *D. Tax Socialization*

Based on the theories of Reasoned Action & Planned Behavior, one of the determining factors is normative belief related to tax socialization. Normative expectations of others can be tax counseling to obey paying taxes so that individuals will behave on the

Expectations of others obediently in paying taxes. Puspita (2016) states that tax socialization, it is expected to make taxpayers know, understand, and realize the importance of taxes for development. Thus, business owners respond to the socialization of taxation provided. The presence of business owners in following the socialization of taxation, so that the taxpayer knows, understands, and realizes the importance of taxes for development, so that it is more compliant in carrying out tax obligations. This has led to the socialization of taxation affecting tax compliance. This is supported by Purba research,

(2016) which states that there is a positive influence of tax socialization toward tax compliance.

*E. Tax Compliance*

Tax Compliance is a taxpayer who meets the following requirements:

1) On-time in delivering the notification letter. Timely in delivering the Annual Notice as follows: on-time delivery of the annual notification letter in the last 3 years; Submission of late notice in the last year for the January to November tax period is not more than 3 tax period for each tax type and not consecutively; A late notice has been submitted no later than the deadline of the tax period notification.

2) Do not have arrears for all tax types, except that have permitted to defer tax payments. No tax arrears mean is the circumstances of December 31 of the year before the establishment as compliant taxpayers and do not include tax debts that have not exceeded the repayment limit.

3) The report is audited by the Public Accountant or government supervision agency with a reasonable opinion without exception for 3 (three) consecutive years.

4) Never convicted for committing a criminal act in the field of taxation based on a court ruling that has a fixed legal provision within the last 5 (five) years.

*F. Research Model*

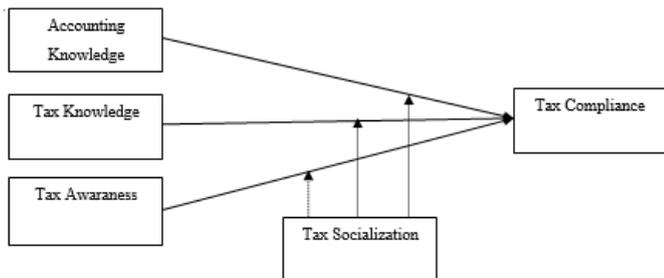


Figure 1. Research Model

III. METHOD

*A. Population and Sample*

This study applies a qualitative approach, qualitative study is limited to the efforts of revealing a problem, state or event as it is so that it is merely just revealing facts. The samples in this study numbered 146 respondents during 2020, with convenient sampling techniques, where samples taken by chance are sample determination techniques based on coincidence or ease of who by chance meet with researchers can be used as samples with the person's records according to the criteria that have been determined by the researcher. Respondents came from businesses from the food and beverage industry, garment, information technology, arts, services, both offline stores and

online stores whose transactions are still in the intercity and regional spheres. Respondents filled out questionnaires with a range of values of 1 to 5 using the Likert Scale.

*B. Research Variable and Measurement*

*1) Accounting Knowledge (AK)*

Accounting Knowledge is information about the economic condition of an entity used as the basis for economic decision-making whose process is carried out in several stages including transaction identification, transaction recording and communication to interested parties.

*2) Tax Knowledge (Kindergarten)*

Tax Knowledge is how business owners will comply with tax regulations if they do not know how the tax rules apply, meaning how taxpayers can submit a Notification Letter on time if they do not know the deadline for submitting the Notification Letter so that knowledge of tax regulations is important in fostering compliant behavior (Witono, 2008).

*3) Tax Awareness (TA)*

Tax Awareness is a condition of knowing, understanding, about taxes that give rise to a sense of willingness in carrying out its tax obligations, namely making tax payments. Tax awareness is measured by to pay taxes, awareness to report taxes, awareness of tax policy, awareness of tax information awareness

*4) Tax Socialization (TS)*

Tax Socialization is done through mass media as well as social media as the government's efforts to socialize so that business owners have the Principal Number of taxpayers, pay and report taxes on their business. The mechanisms include providing information on new tax regulations; Ask the tax office when people have tax difficulties; The tax officer provides an explanation and understanding of the tax.

*5) Tax Compliance (TC)*

Tax Compliance is measured by Registering the Principal Number of the taxpayer of his voliance; Each taxpayer must register for Tax Identification Number (NPWP); Calculating income tax installment liabilities; Calculate the taxes owed correctly; Have the ability to calculate taxes correctly; Pay the tax shortfall before the inspection; On-time in paying taxes; Pay my tax obligations as well as my tax arrears; Ease of payment so that it is on time; Pay income tax installment obligations; Understand the mechanism of calculating, paying and reporting; Know the current tax rate is appropriate.

IV. RESULT AND DISCUSSION

*A. Accounting knowledge, tax knowledge, the awareness of Micro, Small and Medium enterprises on tax compliance.*

Based on multiple linier regression test for the regression equation Model 1;

$$TC = 4.405 + 0.803 AK - 0.107 TK + 0.236 TA + e$$

TABLE I. DETERMINATION TEST

R	R Square	Adj R Square	Std Error of the Estimate
0.766	0.587	0.578	1.08113

Source: Adapted

TABLE II. ANOVA DAN T-TEST

ANOVA		
F		Sig.
67.264		0.000
t-test		
Unstandardized Coefficients		Sig.
Constant	4.405	0.001
AK	0.803	0.000
TK	-0.107	0.415
TA	0.236	0.001

Source: Adapted

The Adjusted R Square value in table 1.1 is 0.578, this means that 57.8% of tax compliance variations can be explained by accounting knowledge, tax knowledge and tax awareness variables, while the remaining 42.2% is explained by other variables outside the research model. The ANOVA test shows a Sig value. 0.000 at  $\alpha$  rate = 5%, this indicates that the regression model is worth using to test the influence of Accounting Knowledge, Tax Knowledge and Tax Awareness on Tax Compliance.

The regression test for model 1 (Table 1.2) shows an Accounting Knowledge (AK) variable t-test value of 8,855 with a Sig value. 0.000 significant on  $\alpha = 5\%$ . This indicates that Accounting Knowledge affects Tax Compliance in a positive direction. Taxpayers who understand accounting knowledge commonly apply a simple ledger consisting of 4 columns, namely date column, transaction description field, entry column and exit column in their business. The recording method generally uses Cash Base at the end of each year (December 31) to close balance. Cash Base is easier to do because the recording is done based on cash out and cash in during the bookkeeping period. Micro-Medium Small Businesses will record transactions using base accruals if purchasing large amounts of inventory by installment method or credit purchase. The purchase of equipment or machinery to support operations is carried out if there is a remaining balance after the operational costs are met all (Yuniarsih & Yuristanti, 2018). The results of this study are in accordance with Barjoyai, (1992) ; (Eriksen & Fallan, 1996) and Kasippilai, (2000) that tax education to students can help and influence attitudes of tax compliance behavior. The Japanese government has imposed an education tax on students in schools because they are future taxpayers (Sarker, 2003). Universities are expected to offer taxation courses as core subjects for all their students. Currently, taxation courses are offered as mandatory subjects for all accounting students (Palil et al., 2013)

Tax Knowledge (TK) regression results show that the t-test has a  $-0.818$  with Sig. 0.415 above  $\alpha = 5\%$ . This indicates that Tax Knowledge has no significant effect on Tax Compliance. Respondents who sampled the study did not understand how the latest tax regulations related to Small and Medium Enterprises. The regulation severs the rate of 0.5% of turnover in the accounting period. Many of the respondents did not yet understand how to calculate taxes, pay taxes and report taxes. 35% of respondents who sampled the study did not know if there was a fine when they paid taxes late and reported the Notification Letter to the Tax Office. Some of the characters of the Taxpayer who trigger disobedience to the rules of the establishment include (1) the attitude of greedy taxpayers and no feeling of obligation to share income with others. (2) the taxpayer's belief that they can avoid paying taxes without being caught by the government because there is no control over tax-compliant behavior. (3) the complexity of the tax system that forces taxpayers to disobey, whether intentional or accidental. (4) fairness of perception of the income tax system (Saad, 2014). If the employee has sufficient tax knowledge, then non-compliance can be minimized. Formal tax education at universities is one possible solution to complement tax compliance in the future. The government may consider simplifying the tax system and incentives to attract more voluntary compliance (Palil et al., 2013)

Tax Awareness regression results show a t value of 3,539 with Sig. 0.001  $\alpha = 5\%$ . This indicates that Tax Awareness affects Tax Compliance in a positive direction. Small and Medium Enterprises realize that if they want their business to grow, it must have a Taxpayer Identification Number. Some 15% of the respondents who sampled had awareness of the importance of the Taxpayer's Principal Number, for ease of transaction and applying for credit at the Bank. Tax knowledge needs to be owned by the whole community, for them to know the purpose, functions and benefits of taxes. so that there is awareness from the public to carry out their tax obligations. (Rohmawati et al., 2012).

#### B. Accounting Knowledge, Tax Knowledge, Tax Awareness, Tax Socialization toward Tax Compliance.

Based on multiple linear regression tests for model 2 regression equations;

$$TC = -2.274 + 0.158 AK + 0.286 TK + 0.031 TA - 0.099 TS + 1.005 AK*TS + 1.983 TK*TS + 0.656 TA*TS + e$$

Regression model 2 adds tax socialization variables to find out the weaker or stronger the influence of Accounting Knowledge, Tax Knowledge, Tax Awareness on Tax Compliance.

TABLE III.

R	R Square	Adj R Square	Std Error of the Estimate
0.979	0.959	0.956	0.34753

Source: Adapted

TABLE IV. ANOVA AND T-TEST

ANOVA		
F		Sig.
455.573		0.000
t-test		
Unstandardized Coefficients		Sig.
Constant	-2.274	0.000
AK	0.158	0.000
TK	0.286	0.000
TA	0.031	0.231
TS	-0.099	0.031
MOD1	1.005	0.000
MOD2	1.983	0.000
MOD3	0.656	0.000

Source: Adapted

The Adjusted R Square value in Table 3 is 0.956, this means that 95.6% of tax compliance variations can be explained by Accounting Knowledge, Tax Knowledge, Tax Awareness, Tax Socialization variables while the remaining 4.4% is explained by other variables outside the research model. The ANOVA test shows a Sig value. 0.000 at  $\alpha = 5\%$ , this indicates that the regression model is worth using to test the influence of Accounting Knowledge, Tax Knowledge, Tax Awareness, Tax Socialization on Tax Compliance.

From the result of the Model 2 regression test, the Tax Socialization variable as a moderation variable is indicated by the value of Sig. MOD1, MOD2 and MOD3 are 0.000 with a value  $\alpha = 5\%$ . Tax Socialization can strengthen the influence of Accounting Knowledge, Tax Knowledge, Tax Awareness on Tax Compliance i.e. indicated by a positive coefficient direction of 1,005; 1.983 ; 0.656 and increased the value of Adjusted R Square by 0.578 (Table 1.1) to 0.956 (Table 1.2). Tax Socialization provides information to all walks of life, whether it has a basic taxpayer Number that you don't already have. The government socializes when towards the end of the year and continues the following year until the 4th month. Socialization is done to improve the public understanding to ask for tax information in the tax office for any tax problems. The information provided is expected to improve the understanding of small micro-business respondents about their tax obligations, namely being able to calculate their turnover, being able to calculate taxes at the rate following the law, being able to pay their taxes, understanding the tax reporting mechanism. The results of this study are in line with Syaputra, (2019), taxpayers who have been mostly aware of the socialization of taxation both directly and indirectly and follow socialization and obtain taxation information through the socialization.

The regression test for model 2 (Table 1.4) Accounting Knowledge affects Tax Compliance that has a Sig value. 0.000 with  $\alpha = 5\%$ . This indicates that Accounting Knowledge affects Tax Compliance in a positive direction moderated by tax socialization variables. Taxpayers will be more tax compliant with a good accounting understanding and encouraged by the frequent tax socialization done by the government. Tax

Knowledge affects Tax Compliance that has sig value. 0.000 with  $\alpha = 5\%$ . This indicates that Tax Knowledge affects Tax Compliance in a positive direction moderated by tax socialization variables. Tax understanding will improve tax compliance.

Tax Awareness affects Tax Compliance that has a Sig value. 0.231 with  $\alpha = 5\%$ . This indicates that Tax Awareness has an insignificant effect on Tax Compliance moderated tax socialization variables. Taxpayers are aware that any income received has taxation consequences, namely paying, reporting their liabilities, even if supported by intense socialization by the government.

Tax Socialization affects Tax Compliance that has sig value. 0.031 with  $\alpha = 5\%$ . This indicates that Tax Socialization has a significant effect on Tax Compliance in a negative direction. Some taxpayers who have good accounting knowledge and knowledge of taxation realize that every financial transaction has taxation consequences, therefore the socialization of tax information conducted by the government does not affect taxpayer compliance in paying and reporting its taxes.

## V. CONCLUSION

First, Accounting Knowledge has a significant effect on Tax Compliance; Taxpayers who understand accounting knowledge will use a simple ledger for their business, in addition tax education during the lecture will boost their tax compliance. Second, Tax knowledge does not affect Tax Compliance; Taxpayers have several characters that trigger them to tax non-compliance, the attitude of greedy taxpayers, can avoid paying taxes, the complexity of the tax system as well as the fairness perceptions about the income tax system. Third, Tax Awareness has a significant effect on Tax Compliance; Micro, Small and Medium Enterprisers realize that if they want their business to grow, it must to have a Taxpayer Identification Number (NPWP). 15% of the respondents had tax awareness of the importance of the Taxpayer Identification Number, for ease of transaction and applying for credit at the Bank. Fourth, Tax Socialization becomes a variable that moderates the influence of Accounting Knowledge, Tax Knowledge, Tax Awareness on Tax Compliance. Tax Socialization provides information to all walks of life, whether it has a basic taxpayer Number that you don't already have. The government socializes when towards the end of the year and continues the following year until the 4th month. Socialization is done to improve the understanding of public taxation.

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