

ABSTRACT

The Effect of Tax Socialization and Knowledge on Taxpayer Compliance with Tax Awareness as a Mediator (Study on UMKM Registered at KPP Pratama Serpong and Pondok Aren)

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This study aims to determine whether taxation socialization and knowledge affect UMKM taxpayer compliance at KPP Pratama Serpong and Pondok Aren. Then to find out whether tax awareness mediates the effect of tax socialization and knowledge on UMKM taxpayer compliance. This type of research is descriptive quantitative research. Research data obtained using primary data. The sample in this study were 100 UMKM taxpayers registered at KPP Pratama Serpong and Pondok Aren. Data collection techniques using a questionnaire that has been tested for validity and reliability. Data analysis was carried out using the Partial Least Square (PLS) method using SMARTPLS version 3. The results showed that there was an influence between tax socialization and knowledge on MSME taxpayer compliance at KPP Pratama Serpong and Pondok Aren with tax awareness as a mediating variable is 81,4%, while the remaining 18.6% is influenced by other variables outside the researched amounting to.

Keywords : Tax Socialization, Tax Knowledge, Taxpayer Compliance, Tax Awareness, UMKM

Libraries : 33

Publication Years : 2008 - 2020