**International Journal of Economics, Business and Accounting Research (IJEBAR)**
**Peer Reviewed – International Journal**
**Vol-8, Issue-1, 2024 (IJEBAR)**
**E-ISSN: 2614-1280 P-ISSN 2622-4771**
https://jurnal.stie-aas.ac.id/index.php/IJEBAR

# THE EFFECT OF AWARENESS KNOWLEDGE OF TECHNOLOGY-BASED TAX, AND TAX SANCTIONS AGAINST MSME TAXPAYER COMPLIANCE

**Richard Andrew, Lusy, Stanislaus Adnanto Mastan, Winda Septian**
Fakultas Ekonomi, Universitas Katolik Darma Cendika Surabaya
*E-mail: richard.andrew@ukdc.ac.id*

***Abstract:*** *The highest source of state revenue comes from tax revenue,according to the DGT (2023) explaining that the source of state tax revenue is IDR 162 trillion. This tax source is used for the construction of facilities for communities throughout Indonesia. A taxpayer is required to always comply both in terms of reporting property through a notification letter (SPT) and tax payments each year. The object of research in this study is all MSME taxpayers registered in Sidoarjo and Surabaya.The selection of places is because East Java province has the third largest number of MSMEs after West Java and Central Java with data of 1,153,576 in 2022. Sidoarjo is one of the districts with the largest number of MSMEs in Indonesia at 206,000, while Surabaya is the capital of East Java province and has a total of 60,000 MSMEs in 2021. Surabaya and Sidoarjo are also the two largest industrial sites in East Java compared to other regions. Sampling techniques in this study using purposive sampling. This type of research is quantitative research with questionnaires through Google Form with a Likert scale of 1-5.The purpose of this study is to analyze and test the effect of taxpayer awareness, technology-based tax knowledge and tax sanctions on MSME taxpayer compliance. The specific purpose of this study is to see whether the level of compliance of an MSME taxpayer is maintained in the midst of extraordinary technological developments in the Industrial Revolution 5.0. The urgency of this study is that if MSME taxpayers have a level of awareness, science and technology-based knowledge, different tax sanctions and different taxpayer compliance, the special specifications in this study, focus more on the theme of sustainable tax research in terms of level of awareness, knowledge and tax sanctions. The stages of this research include: (1) Preparing questionnaires related to factors that affect awareness, technology-based knowledge, tax sanctions on MSME taxpayer compliance (2) Preparing research proposals; (3) distributing questionnaires for MSME taxpayers in Sidoarjo and Surabaya; (4) collecting questionnaires; (5) processing data; (6) discussing data that has been processed; (7) preparing publication outputs; (8) making a final report. The urgency of this research is related to the research model that examines the variables of awareness, technology-based knowledge, tax sanctions and compliance of MSME taxpayers, especially from the questionnaire items distributed.*

***Keywords:*** *Awareness knowledge, science and Technology, Tax sanctions, taxpayer compliance, MSMEs*

## 1. Introduction

Taxes are one of the largest sources of state revenue and have the largest contribution to the development of state facilities in Indonesia. According to the law, Article 23 A explains that taxes are coercive and aim to provide welfare for the community through health facilities,

education, to infrastructure such as toll roads, bridges (Tene, et all, 2017). In carrying out compliance, the taxpayer has not fully done what is his obligation. There are two types of taxpayer compliance, namely formally, where the fulfillment of its obligations is formally on time while material compliance is substantively fulfilling taxation materially in content and nominal (Nurmantu in Cahyonowati:2016).

The largest economic sector in Indonesia is dominated by the existence of Micro, Small and Medium Enterprises(MSMEs) which are the drivers of the economy in Indonesia. Its role in increasing economic development and growth and economic growth as well as a source of state income (Widiastoeti and Sari, 2020).

Awareness of tax obligations must be based on an understanding of the tax collection system in Indonesia, namely the self-assessment system,where registration,calculation, reporting to payment must come from the taxpayer's own awareness. In its application, it remains inseparable from the role of the DGT which provides supervision, services, to technology-based socialization in fostering awareness and knowledge for taxpayers until the imposition of tax sanctions that are applied if they do not comply.

This study took the object of MSME taxpayers scattered in Sidoarjo and Surabaya. The reason researchers chose these two factors is first, awareness and knowledge are one of the characteristics of the taxpayers themselves where they understand,know and understand what their rights and obligations are without coercion and intervention (Alfina:2021). Technology-based tax knowledge is inseparable from the awareness of MSMEs to understand the rules and procedures for reporting and paying taxes with e-spt,e-filling,e-billing. The second factor is the tax sanction which becomes a tool used by the government in prevention(preventive) and punishment so that all MSME actors do not violate their obligations and according to tax norms. And can grow awareness in SMEs in fulfilling obligations. This is the reason why researchers chose these two variables. These two things complement each other and affect the compliance of MSME taxpayers.

Problems under study.

As for the issues studied: is awareness, knowledge of technology-based taxes and Tax sanctions affect the compliance of MSME taxpayers?.

**Special Purpose Of Research**

The special purpose of this study is to see the level of awareness, knowledge of technology-based taxes and Tax sanctions can make compliance for MSME taxpayers.

**Urgency Of Research**

The urgency of this study is that MSMEs have different levels of awareness of technology-based knowledge (digitization) of taxation, plus strong and weak tax sanctions from the government applied. Specific specifications of this study, more focus on the theme of tax research in terms of awareness,knowledge of technology-based tax and tax sanctions.

**Research specific specifications**

This study is more specific to the sustainability of MSME taxpayer compliance. The annual achievement Target in this research is in the form of mandatory issuance of Sinta 4 accredited national journals in the International Journal of Economics Business and Accounting in 2023.

**Research Benefits**

1. The practical benefits of this study are as follows :
    a. For the Directorate General of taxes (DGT): provide empirical evidence on the influence of awareness and knowledge of MSME taxpayers and the application of tax sanctions on MSME taxpayer compliance and provide input on appropriate policies related to MSME taxpayer compliance

b. For MSME taxpayers: adding awareness to technology-based tax knowledge to MSME taxpayer compliance, so that it can be a reference for the importance of increasing taxpayer compliance.

2. Theoretical benefits of research :
   a. This research is expected to contribute to the development of accounting studies, especially taxation regarding the influence of awareness, knowledge of technology-based taxes and tax sanctions on MSME taxpayer compliance
   b. Can be used as a reference by academics and other researchers.s a whole.

## 2. Theories

Tax Compliance theory is a theory that shapes the attitudes and behaviors of taxpayers to be compliant and in accordance with the provisions of tax legislation (Widodo:2020). Tax compliance into two categories, namely voluntary compliance where voluntary compliance from taxpayers based on their own will and enforced compliance where compliance is forced from taxpayers due to the consequences of coercive rules. Taxpayer compliance also consists of two according to the Directorate General of taxes (DGT), namely formal taxpayer compliance where taxpayers have reported and paid tax obligations according to a predetermined time, and material taxpayer compliance where taxpayer reporting and payment in accordance with the nominal and real state of the taxpayer.

Plan behavior (TPB) theory is a theory that can provide factors that affect the compliance behavior of the taxpayer itself psychologically. In this case the taxpayer's behavior is influenced by several variables that can be perceived. Taxpayer behavior arises because of the intention of the MSME taxpayer itself to comply or not comply with tax provisions. This theory is based on three factors, namely behavioral beliefs, namely the belief of MSME taxpayers will be the result of a behavior and evaluation of results, normative beliefs where the belief of MSME taxpayers against the normative of others and motivation for fulfilling expectations and finally control beliefs where beliefs about the existence of things that support and inhibit behavior are displayed based on perceptions of how strong the things that support and inhibit behavior are.

This study looked at the factors that affect taxpayer compliance, namely awareness, knowledge of technology-based taxes and tax sanctions.The object of this study is all MSME taxpayers in Sidoarjo and Surabaya. Sidoarjo regency and Surabaya City are the two largest industrial areas in East Java and greatly contribute to the Indonesian economy.

### Research Hypothesis

The hypothesis of this study :

H1 = awareness, knowledge of technology-based Tax has a positive effect on MSME taxpayer compliance

H2 = Taxation sanctions have a positive effect on MSME taxpayer compliance

## 3. Research Method

This study is an explanatory quantitative research because it aims to obtain an explanation of the influence between variables, through hypothesis testing. This study uses a quantitative approach, with the collection of surveys with the spread of questionnaires in the form of questions as a data collection tool to obtain an overview of the variables of the study. While the data used in this study is the primary data that is data that is analyzed directly from the first source.

The population of the study were all MSME taxpayers in Sidoarjo regency and Surabaya City. The sampling technique of this study is purposive sampling, with a sample that has been

Representative to a certain amount.Purposive representative sampling was carried out on all MSMEs registered at the Tax Office (KPP) Surabaya and Sidoarjo, which so far have a minimum turnover that has been determined by the tax, and have performed tax obligations within a certain time.All MSMEs are registered at the Tax Office (KPP) Surabaya and Sidoarjo. The reason for using it is because MSMEs in East Java as a contributor to the percentage of East Java'S GDP of 58.36% for Indonesia and of course the tax aspect is included in it. The technique of calculating the amount of data is the slovin formula, selected the minimum number of MSME taxpayers totaling 100 MSME taxpayers in this study and the period for obtaining data for 1-2 months.

Stages of research methods to achieve the objectives of the study, namely testing the effect of awareness, knowledge of technology-based tax and tax sanctions on the compliance of MSME taxpayers produced. To achieve this, several stages of the method are carried out::

1. Preparation of research instruments in the form of questionnaires related to awareness, technology-based taxpayer knowledge and tax sanctions on MSME taxpayer compliance
2. Distribution of questionnaires to MSME taxpayers in Sidoarjo and Surabaya and their collection
3. Data processing with SPSS
4. Data analysis and data discussion
5. Conclusion of the study
6. Research objectives achieved

Operational definition is a specification of research activities in measuring a variable, in this study can be explained as follows:

**Technology-based tax awareness and knowledge**

Awareness and knowledge of technology-based taxes are the values contained in the taxpayer in carrying out tax obligations in reporting and tax payments, this awareness is supported and influenced by technology-based tax knowledge. The development of awareness and knowledge of tax instruments based on technology is shown in Table 1 :

| Item No | Statement |
|---|---|
| 1 | MSME taxpayer already know the current and updated tax laws |
| 2 | MSME taxpayer have known the general provisions of taxation (KUP) which is a tax procedure. |
| 3 | MSME taxpayer have understood and realized that taxes are the largest source of income for the state and it is important |
| 4 | MSME taxpayer already understand tax obligations both in reporting and paying taxes with existing technology and as a good citizen |
| 5 | MSME taxpayer have calculated, paid and reported taxes voluntarily based on existing technology |
| 6 | The tax paid is calculated based on income minus PTKP and then multiplied by the applicable rate |
| 7 | Knowledge and understanding of tax regulations obtained from socialization held by the Tax Office |

**Tax Sanctions**

Tax sanctions can be interpreted as a guarantee that the provisions of tax legislation (tax norms) will be obeyed, adhered to and complied with by all taxpayers without exception including MSMEs. Item questions Taxation sanctions appear in Table 2 :

| Item No | Statement |
|---|---|
| 1 | if MSMEs do not meet tax obligations, MSMEs will receive sanctions |
| 2 | MSMEs I have known various violations that will be subject to administrative sanctions |
| 3 | MSMEs I know the various violations that will be subject to civil and criminal sanctions in the field of taxation |
| 4 | MSMEs I know Tax sanctions |
| 5 | MSMEs I will always avoid tax behavior that will result in receiving tax sanctions |

**Taxpayer Compliance**

Definition of tax compliance is the implementation and reporting of all tax rights and obligations correctly and on time in accordance with applicable tax regulations as for the development of taxpayer compliance shown in Table 3 :

| Item No | Statement |
|---|---|
| 1 | MSME taxpayer must have a tin that is used as an identity (Formal) |
| 2 | MSME taxpayer, have registered to obtain a tin of my own free will |
| 3 | MSME taxpayer have made a record of the income or turnover that I receive from my business (Material) |
| 4 | MSME taxpayer have done financial administrative recording and it is an important part of my business |
| 5 | MSME taxpayer have made tax payments based on my income records |

**Data Analysis Techniques**

Data Analyis Techniques use Multiple linear regression analysis is used to test research models, assumptions, feasibility models, and hypothesis testing. Hypothesis test in this study will be tested using linear regression analysis is an analysis used to determine the extent to which the influence of awareness, knowledge of technology-based tax and tax sanctions as an independent variable on the compliance of MSME taxpayers as a dependent variable. To test the hypothesis of awareness, technology-based tax knowledge and tax sanctions affect the compliance of MSME taxpayers,

The regression equation Model used is:

CMT= A+ B1 TTAK + B2 TS + e

Description :

CMT: Compliance of MSME taxpayers.
TTK: Technology-based tax awareness and knowledge.
TS: Tax sanctions.
A: Constant.
B: Regression Coefficient.
E : Error.

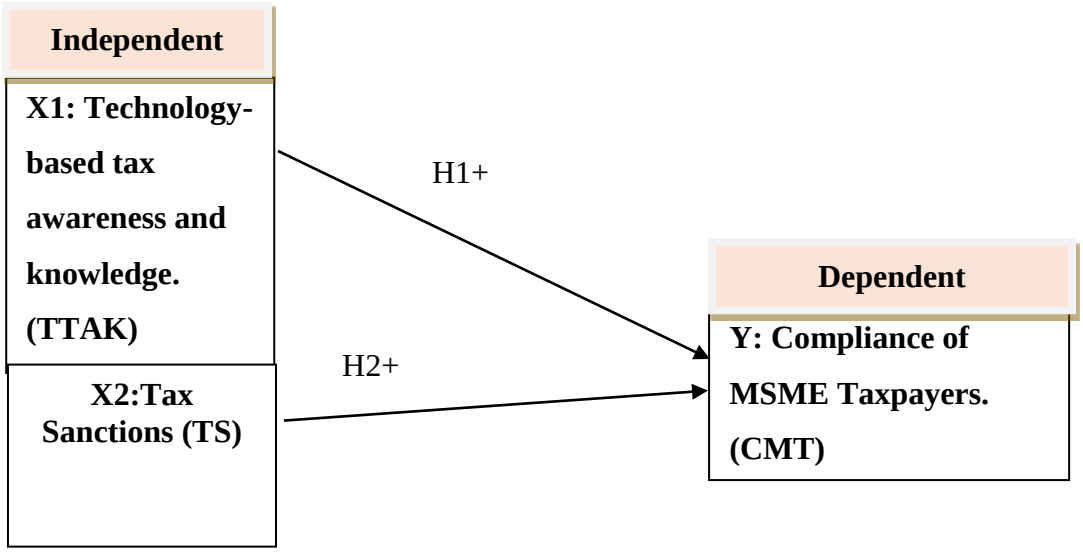



**Figure 3. Research Model.**

## 4. Result and Discussion

### A. Test Instrument

#### 1) Validity Test

Validity test is a test conducted to find out whether the questions asked are valid or not. In this study, the validity test technique used is to use product moment correlation test. This test is used by comparing the calculated r value (product moment value) with the distribution value of r (R table) at a significance level of 5% or 0.05. Based on this test, if the value of R count > R table then the question is valid. Conversely, if the value of R count < R table then the question is declared invalid. This study used the number of samples (N) as many as 105 samples. Thus the value of the distribution r (R table) is equal to 0.195. The results of the validity test for each question item are as follows:

**Chart 1. Validity Test**

| Variabel | Item | R Count | R Table | Description |
|---|---|---|---|---|
| Compliance of MSME Taxpayers. (CMT) | Y.1 | 0.626 | 0.195 | Valid |
| | Y.2 | 0.526 | 0.195 | Valid |
| | Y.3 | 0.276 | 0.195 | Valid |
| | Y.4 | 0.403 | 0.195 | Valid |
| | Y.5 | 0.637 | 0.195 | Valid |
| | Y.6 | 0.742 | 0.195 | Valid |
| | Y.7 | 0.699 | 0.195 | Valid |
| Technology-based tax awareness and knowledge. (TTAK) | X1.1 | 0.472 | 0.195 | Valid |
| | X1.2 | 0.744 | 0.195 | Valid |
| | X1.3 | 0.696 | 0.195 | Valid |
| | X1.4 | 0.747 | 0.195 | Valid |
| | X1.5 | 0.642 | 0.195 | Valid |
| Tax Sanctions (X2) | X2.2 | 0.817 | 0.195 | Valid |
| | X2.3 | 0.799 | 0.195 | Valid |
| | X2.4 | 0.814 | 0.195 | Valid |

| Variabel | Item | R Count | R Table | Description |
|---|---|---|---|---|
| | X2.5 | 0.709 | 0.195 | Valid |

The results of the validity test showed that each question item in the study has been qualified so that the research can continue.

**2) Reliability Test**

Reliability test is a test used to determine the level of consistency of a question used. Reliability test used in this study is the Cronbach's Alpha test. based on this test, if a data has a value of Cronbach's alpha > 0.60 then the question is declared consistent. Conversely, if a data has a value of Cronbach's alpha < 0.60 then the question is declared inconsistent. Reliability test results are as follows:

Chart 2. Reliability Test

| No | Variable | Cronbach's Alpha | Decision |
|---|---|---|---|
| 1 | Y | 0.617 | Reliable |
| 2 | X1 | 0.680 | Reliable |
| 3 | X2 | 0.843 | Reliable |

Based on Table 2, it is known that the three variables have been reliable or consistent.

**B. Classical Assumption Test**

Classical assumption test is a test that aims to produce an accurate regression model. The following test results of classical assumptions in this study:

1) Normality Test

Normality test is a test to analyze the distribution of variable data whether normally distributed or not. This test is done by P-plot graph analysis. In this Test states that if the data points on the P-plot graph follow the diagonal lines available then the data is stated that the distribution of data has been normal. Normality test results with P-Plot graph in this study are as follows:

**Figure 1. The P-Plot Test**

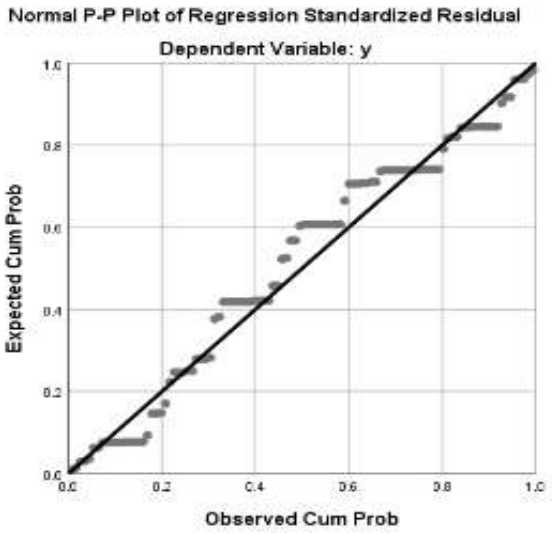
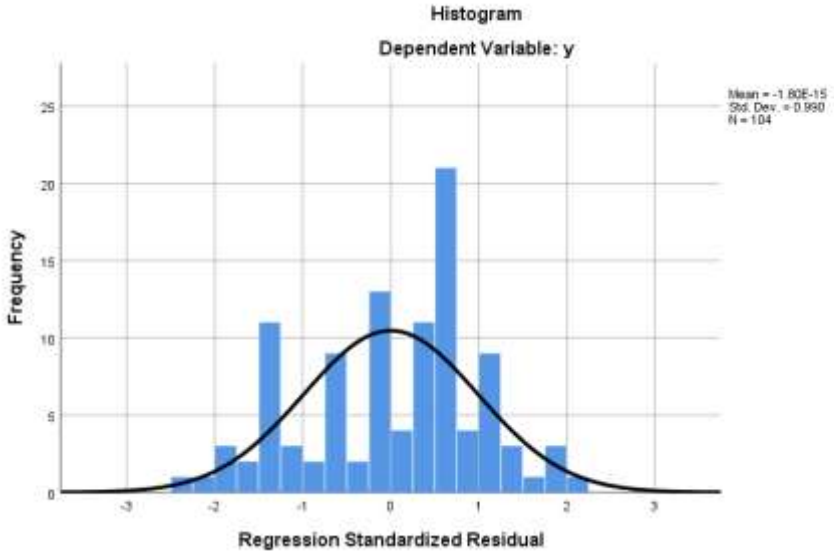


Figure 1 shows that the data points on the graph have followed a diagonal line. Therefore, the data in the study stated that the data is normally distributed. The results of normality test with histogram chart are as follows:

**Figure 2. Histogram Chart**




The spread of data on the histogram chart in Figure 2 shows the bely's shape pattern which shows that the data is spread normally. On the other hand, the normality test can also be done with the Kolmogorov – Smirnov test. In the Kolmogorov-Smirnov regression model is stated to have a normal data distribution if the significance value of the residual unstandardized data is higher than alpha 5% or 0.05. Here are the results of the Kolmogorov Smirnov test:

**Chart 3. Kolmogorov-Smirnov Test**

**Kolmogorov-Smirnov Test One Sample**

| | | Unstandardized Residual |
|---|---|---|
| N | | 104 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 1.16954044 |
| Most Extreme Differences | Absolute | .114 |
| | Positive | .088 |
| | Negative | -.114 |
| Test Statistic | | .114 |
| Asymp. Sig. (2-tailed) | | .002[c] |
| Exact Sig. (2-tailed) | | .121 |
| Point Probability | | .000 |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Significance value of Kolmogorov-Smirnov test through exact is 0,121 > 0,05. Thus the distribution of data in the regression model of the study has been declared to be normally distributed.

2) Multicollinearity Test

Multicollinearity test is a test to analyze the correlation of each independent variable with another variable. This test considers the value of VIF and tolerance values. An independent variable is said to have no symptoms of multicollinearity if it has a tolerance value > 0.1 and a VIF value < 10. Multicollinearity test results in this study are as follows

**Chart 6. Multicollinearity Test**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | X1 | .533 | 1.877 |
| | X2 | .533 | 1.877 |

Multicollinearity test results showed that the cycardian Rime variables (X1) and work stress (X2) have a value of VIF 1.877 < 10 and tolerance value 0.533 > 0.1. This proves that the two independent variables are not correlated with each other or do not have symptoms of multicollinearity.

3) Heteroscedasticity Test

Heteroscedasticity test is a test to find the existence of unequal variance between observations. Heteroscedasticity test in this study was conducted using a scatterplot graph. Based on the test with a scatterplot graph, a data is said to have no symptoms of heteroscedasticity if the data points on the scatterplot graph do not show a particular pattern or are scattered randomly. The results of heteroscedasticity test in this study are as follows:

**Figure 3. Scatterplot Graphics**

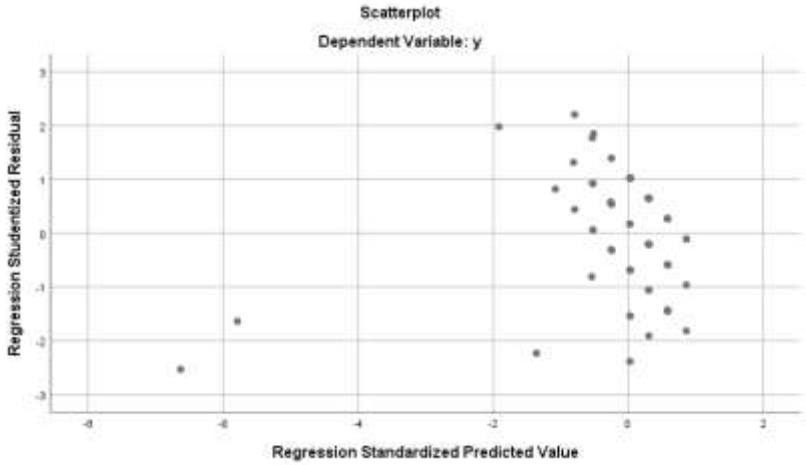



Figure 3 shows that the data points on the scatterplot graph show the data spreading randomly both above the Y axis and below it. This suggests that there were no symptoms of heteroscedasticity in the study.

4) Multiple Linear Regression Model

Multiple regression test aims to assess the effect of the independent variable on the dependent variable. This test is done to decide the hypothesis prepared. The following results of multiple liner regression analysis:

**Chart 8. Multiple Linear Regression**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 12.080 | 1.568 | | 7.707 | .000 | | |
| | X1 | .445 | .090 | .400 | 4.946 | .000 | .533 | 1.877 |
| | X2 | .437 | .074 | .477 | 5.907 | .000 | .533 | 1.877 |

a. Dependent Variable: y

**Note:**
X1: Technology-based tax awareness and knowledge (TTAK)
X2:Tax Sanctions (TS)
Y: Compliance of MSME Taxpayers (CMT)

**Based on Table 6, the regression equation can be prepared as follows**:
CMT = 12.080 + 0.445 TTAK + 0.437 TS

a. A constant value of 12.080 indicates that if all independent variables are equal to zero, then the value of Y will be equal to the constant value of 12.080.
b. The value of the coefficient of variable X1 (TTAK) is 0.445 indicates that if the value of all independent variables is constant, then the value of the dependent variable Y (CMT) will decrease by 0.445 for every one unit of X1 (TTAK).
c. The coefficient value of variable X2 (TS) is 0.437 indicating that if the value of all independent variables is constant, then the value of the dependent variable Y (CMT) will increase by 0.437 for every one unit of X2 (TS).

**Table 7 shows the following:**

a. The awareness and knowledge variable (X1) has a significance value of 0.000 < 0.05 so that it can be decided that Ho is rejected and H1 is accepted. A positive t-value indicates that awareness and knowledge have a unidirectional relationship with obedience. In addition, the calculated t value of this variable is 4.946 which is higher than the table t value of 1.98. Therefore, the decision taken is that Ho is rejected and H1 is accepted. That is, awareness and knowledge exert a significant positive influence on compliance.
b. The sanction variable (X2) has a significance value of 0.000 < 0.05 so that it can be decided that Ho is rejected and H2 is accepted. A positive t value indicates that sanctions have a unidirectional relationship with compliance. In addition, the calculated t value of this variable is 5.907 which is higher than the table t value of 1.98. Therefore the decision taken is Ho rejected and H2 accepted. That is, sanctions exert a significant positive influence on compliance.

### C. Simultaneous significance test F-test)

Simultaneous significance test (F test) is a test used to measure the ability of the independent variable to affect the dependent variable simultaneously or simultaneously. The simultaneous test results are as follows:

**Chart 10. F Test**

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 260.104 | 2 | 130.052 | 93.233 | .000[b] |
| | Residual | 140.886 | 101 | 1.395 | | |
| | Total | 400.990 | 103 | | | |

a. Dependent Variable: y
b. Predictors: (Constant), X2, X1

Table 8 shows that the significance value in the simultaneous test is 0.00 < 0.05. In addition, the calculated f value in the table also shows a value of 93.233 which is higher than the F value of the table which is 3.09. Therefore, it was decided that Ho was rejected and H3 was accepted. This means that all independent variables, namely awareness and knowledge and work simultaneously have a significant influence on compliance.

### D. Coefficient Of Determination

Coefficient of determination is a given measure of the independent variable in influencing the dependent variable. The following Test value coefficient of determination:

***Chart 11. Coefficient Of Determination***

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .805[a] | .649 | .642 | 1.181 |

a. Predictors: (Constant), X2, X1
b. Dependent Variable: y

Table 8 shows the value of the coefficient of determination which is reflected by the value of R Square is 0.649. This shows that knowledge and awareness as well as sanski influence as much as 0.649 or 64.9% to tax compliance. Then other variables that are not explained in the study gave an effect of 15.1% to tax compliance. The value of 15.1% is obtained from reducing the value of 100% by 64.9%.

## 5. Conclusion

Based on the research that has been done using the survey method, in all MSMEs in Surabaya and Sidoarjo obtained the results that the value of significance X1 0.00 < 0.05 and the calculated t value obtained 4.946 > 1.98 (t table). So it was decided that the X1 variable, namely awareness and knowledge of Technology, gave a significant adherent to the dependent variable of tax compliance. This means that the more MSME taxpayers have good awareness and knowledge of technology, the better the compliance of MSME taxpayers.

While the variable X2 is a tax sanction has a significance value of X2 0.00 < 0.05 and the calculated t value obtained 5.907> 1.98 (t table). So it was decided that the variable X2, namely tax sanctions, has a significant positive effect on the dependent variable or taxpayer compliance. This means that the more the government applies strict tax sanctions, the better the compliance of MSME taxpayers.

**Reference**

Arikunto, Suharsimi. 2002. . Revised Edition IV, Jakarta: Rineka research procedures: an approach to Copyright Practice.

Boynton, William C., and Jhonson Raymond, Walter G. Kell. 2003. Modern Auditing Seventh Edition. Erlangga: Jakarta.

Cahyonowati, D.R. 2016. Indonesian Journal of Accounting and Finance Vol 9 (2), 1-15.

House Of Representatives. 2020, tax functions according to Article 23 A of the NRI Act 1945. Jakarta: DPR.

Directorate General Of Taxation. 2023. Until the end of March 2023, Perkasa State Revenue encourages the APBN to build and maintain fiscal health in Indonesia.

Faradhila, R. and the faddish. 2021. The effect of tax understanding, taxpayer Awareness, Service Quality and risk detected by tax authorities on MSME taxpayer compliance (study on MSME taxpayers in Banda Aceh City): Jurnal Ilmu Mahasiswa Ekonomi Akuntansi (JIMEKA) Vol 6 No 2 (1), 178-191

Ghozali, Imam.2005. Semarang: BP Undip. Multivariate analysis application with SPSS Program.

Latifah. 2014, the effect of tax system quality, Audit risk, accountability, and Tax sanctions on taxpayer compliance: Jurnal Maksipreneur Vol III No. 1,1-20

Morocco, B. Dani, R.2020. The effect of self-awareness of taxpayers and their tax knowledge on taxpayer compliance in small business entities (MSMEs) Vol 14 No. 1.

(10) Nugroho, A.A and Raharjo, K. (2016). Effect of taxpayer awareness and taxpayer Taxation knowledge on taxpayer compliance in paying Income Tax: Journal of Accounting Vol II (2), 1-13.

Prime, E.S. 2020. Effect of taxpayer awareness, tax knowledge and Tax sanctions on MSME taxpayer compliance: E-Journal of accounting Vol 30 No 6 (1), 1458-1469.

Rahmawati, I.W. 2020. Effect of perception of tax knowledge, tax understanding, awareness, tax rates and Tax sanctions on individual taxpayer compliance of MSME owners:Journal of Pancasakti University.

Santosa, Purbayu Budi and Ashari. 2005. . Andi: Yogyakarta. Statistical analysis with Microsoft Excel and SPSS

Sari, A.P and Wirakusuma, M.G. 2018. Perception of Tax Amnesty as moderating effect of taxpayer awareness and Tax sanctions on Wpop compliance: E-Journal of accounting Vol 22 (1), 466-491)

Setiawan, E.Y 2015.The effect of taxpayer awareness, Tax Authority services and Tax sanctions on MSME taxpayer compliance in reporting tax obligations (Case Study on MSME taxpayers registered at KPP Pratama Blitar): State Islamic University Maulana Malik Ibrahim, 149.

Simamora, Henry.2002.Statistics . Yogyakarta: UPP & YKPN Auditing

Sulaiman, Wahid. . 2004. Andi: Yogyakarta. Regression analysis using SPSS

Widiastuti, Harjanti . 2002 . Efforts To Improve The Quality Of Public Accounting Firm Services Peer Review : . Accounting and investment Vol. 3 (January ) P. 51- 60.

Tene, J.H., Sondakh, J.J, and Warogan. 2017. Effect of taxpayer understanding, tax awareness, Tax sanctions and Tax Authority services on taxpayer Compliance: Journal of EMBA, Vol 5 No 2 (1), 443-453.

Widiastoeti, H and Sari C.A. 2020. The application of SAK-based financial statements to Kampung Kue MSMEs in Rungkut Surabaya: Journal of analysis, prediction and information Vol 21 (1), 1-15.

Widodo, H.S. (2020). The influence of understanding of tax regulations, awareness of paying taxes and the level of income of MSMEs on the compliance of MSME taxpayers in Pekanbaru. LET'S UNRI.