

DETERMINANTS OF RURAL AND URBAN LAND AND BUILDING TAX COMPLIANCE: THE MODERATING ROLE OF TAX SOCIALIZATION IN CIBIRU DISTRICT

Leni Lusiawati

Widyatama University, Bandung, Indonesia
leni.lusiawati@widyatama.ac.id

Dyah Purnamasari

Widyatama University, Bandung, Indonesia
dyah.purnamasari@widyatama.ac.id

Abstract

This study aims to analyse the influence of Tax Knowledge, Tax Service Quality, and Taxpayer Awareness on Rural and Urban Land and Building Tax Compliance with Tax Socialisation as a moderating variable in Cibiru District, Bandung City. The novelty of this study lies in the integration of the role of Tax Socialisation as a moderating variable, which has not been widely studied in the context of Rural and Urban Land and Building Tax, thus contributing to the understanding of the mechanism of how the interaction between taxpayers' internal factors and government intervention affects tax compliance. This study uses primary data collected through a quantitative approach employing proportionate stratified random sampling, with 389 questionnaires distributed to Rural and Urban Land and Building Tax in Cibiru District. Data analysis was conducted using Moderated Regression Analysis (MRA) in SPSS version 29. The results show that Tax Service Quality and Taxpayer Awareness have a significant effect on taxpayer compliance. Tax Socialisation moderates the effects of Tax Knowledge and Tax Service Quality on compliance, whereas it does not moderate the effect of Taxpayer Awareness on compliance. These findings provide empirical and practical contributions to the development of strategies to improve Rural and Urban Land and Building Tax compliance through improving the socialisation and quality of tax services.

Keywords: Tax Knowledge, Tax Service Quality, Taxpayer Awareness, Tax Socialisation, Taxpayer Compliance

1. Introduction

As a developing country, Indonesia relies heavily on tax revenue as its primary source of state revenue (Ivon & Furqon, 2025). The dominance of taxes in the national

*Corresponding author : leni.lusiawati@widyatama.ac.id

Received: Nov 22, 2025; Revised: Dec 13, 2025; Accepted: Dec 17, 2025; Published: Jan 14, 2026

budget structure demonstrates their essential role in financing national development and improving public welfare (Salmah, 2018). To achieve these goals, taxpayer compliance is a key factor in ensuring the sustainability of development funding (Sukmawati & Silviana, 2016). When compliance increases, the government can implement various strategic programs in the education, health, and infrastructure sectors more effectively (Febrianti et al., 2025). In addition to central taxes, regional governments rely on local taxes as a source of Regional Own Revenue, including the Rural and Urban Land and Building Tax (Mardiasmo, 2023). Rural and Urban Land and Building Tax has significant potential because it covers nearly all land and buildings (Salmah, 2018). However, its implementation still faces several challenges, such as low public awareness (Silviana et al., 2023), the perception that taxes are merely an administrative burden, suboptimal service quality, and negative perceptions of tax officials (Sari & Huda, 2013).

Therefore, efforts to improve tax administration through regulatory reform, enhanced service quality, accessible tax services, and strict enforcement of sanctions are needed to encourage taxpayer compliance and support sustainable national development (Rahayu, 2013). Compliance issues related to Rural and Urban Land and Building Tax have been observed in several districts in East Bandung. In 2024, tax revenue realisation failed to meet the established targets. Data obtained from district-level government records indicate that tax revenue in Cinambo District reached Rp 12,448,088,739.00 against a target of Rp 15,445,425,123.00 (80.59%). In comparison, Panyileukan District recorded Rp 12,299,317,545.00 from a target of Rp 17,622,232,705.00 (69.79%). In comparison, Cibiru District recorded a realisation of Rp 3,539,752,264.00 against a target of Rp 7,758,529,273.00 (45.62%), representing the lowest level of tax revenue realisation among the three districts. Furthermore, Rural and Urban Land and Building Tax revenue in Cibiru District declined over the 2021–2024 period.

Table 1. Rural and Urban Land and Building Tax Revenue in Cibiru District 2021-2024

Year	Target Plan			Realization		
	SPPT	Taxes Due	%	SPPT	Taxes Due	%
Palasari Village						
2021	1,977	1,736,917,132	100	1,837	1,308,698,498	75.35
2022	3,125	3,373,258,719	100	2,290	1,434,618,395	42.53
2023	3,180	3,172,811,712	100	2,158	1,342,607,323	42.32
2024	3,805	3,017,567,000	100	2,478	1,407,476,497	46.64
Cipadung Village						
2021	2,056	998,732,455	100	1,934	795,370,679	79.64
2022	3,239	1,702,736,957	100	2,393	985,922,519	57.90
2023	3,288	1,720,316,128	100	2,241	915,208,272	53.20

2024	4,055	1,770,520,199	100	2,659	949,557,796	53.63
Pasirbiru Village						
2021	1,451	490,258,185	100	1,342	435,868,899	88.91
2022	2,233	778,386,177	100	1,614	521,802,066	67.04
2023	2,293	786,570,061	100	1,566	498,936,851	63.43
2024	3,023	846,408,461	100	2,068	534,080,139	63.10
Cisurupan Village						
2021	1,334	937,447,271	100	1,220	522,616,533	55.75
2022	2,417	2,010,055,431	100	1,249	541,718,947	26.95
2023	2,463	2,062,156,320	100	1,442	608,126,883	29.49
2024	2,847	2,124,033,613	100	1,563	648,637,832	30.54

Source: Cibiru District, Bandung City

As shown in Table 1, although the issuance target for the Tax Payable Notification Letter is consistently met at 100%, the realisation of taxpayer payments remains well below the established targets. This condition indicates a gap between the potential tax revenue that should be collected and the actual amount received by the regional treasury. For instance, in Palasari Village in 2021, the tax payable target of IDR 1.736 billion was realised at IDR 1.308 billion, representing 75.35%. The situation worsened in subsequent years, with realisation rates declining to 42.53% in 2022 and 42.32% in 2023, before slightly increasing to 46.64% in 2024. A similar pattern occurred in Cipadung Village, where the realisation rate reached 79.64% in 2021 but declined sharply to approximately 53% during 2023–2024. Pasirbiru and Cisurupan Villages also experienced the same trend. Although Pasirbiru showed relatively high compliance of 88.91% in 2021, this figure declined to approximately 63% in 2024. In Cisurupan, compliance rates were already low at 55.75% in 2021 and then fell significantly to approximately 30% throughout 2022–2024.

The low realisation of Rural and Urban Land and Building Tax revenue prompted the Bandung City Government to issue Bandung Mayor's Circular Letter Number 121-Bapenda/2025 concerning the Exemption of Administrative Sanctions for Rural and Urban Land and Building Tax. This policy was introduced in commemoration of the 80th Anniversary of Indonesian Independence as a form of relief for the community and as a strategy to increase compliance. Under this regulation, the government provides an exemption from late-interest sanctions on Rural and Urban Land and Building Tax arrears for the 2024 Tax Year and earlier, provided that outstanding payments are settled no later than December 31, 2025. Its implementation relies heavily on the role of Sub-district Heads and Village Heads in conducting extensive public socialisation.

The phenomenon of declining revenue realisation, which was subsequently addressed by a penalty waiver policy, indicates that tax compliance cannot be achieved instantaneously. Compliance is influenced by internal factors such as knowledge and

awareness, as well as external factors including service quality and the effectiveness of tax administration (Kamaroellah, 2017). This condition emphasises the need for a more comprehensive approach to improving taxpayers' compliance.

Tax knowledge is a key determinant because it enables taxpayers to understand the provisions and mechanisms for fulfilling their tax obligations correctly (Rahayu, 2017). Beyond technical understanding, tax knowledge also fosters awareness of the role of taxes in financing development (Aji et al., 2024). However, empirical findings on tax knowledge are mixed. Kusumaningrum et al. (2024), Salmah (2018), and Nzioki & Peter (2014) concluded that tax knowledge influences Rural and Urban Land and Building Tax compliance. Conversely, research by Febrianti et al. (2025), Aji et al. (2024), and Nurhana et al. (2023) finds that knowledge does not significantly affect compliance.

Tax service quality, referring to the authority's ability to provide services in accordance with SE-84/PJ/2011, is also considered to influence compliance. High-quality services are expected to increase taxpayer satisfaction and encourage compliant behaviour (Purnamasari et al., 2024). Nevertheless, as with the tax knowledge variable, studies on the effect of service quality also yield inconsistent results. Purnamasari et al. (2024), Kusumawardani & Rahmiati (2020), and Nafiah & Warno (2018) find a positive influence of service quality on taxpayer compliance. In contrast, Aji et al. (2024) and Nurhana et al. (2023) conclude that service quality has no significant effect.

Another important factor is tax awareness, which reflects taxpayers' voluntary willingness to fulfil their tax obligations (Nafiah & Warno, 2018). Although several studies, including Purnamasari et al. (2024), Numberi et al. (2024), and Hartinah et al. (2022), concluded that awareness significantly influences taxpayer compliance, other findings indicate the opposite, as observed in studies by Febrianti et al. (2025) and I. Hidayat & Gunawan (2022), and Nurhana et al. (2023). To enhance compliance, tax socialisation plays a strategic role as an educational mechanism that helps the public obtain information influencing their perceptions and actions (Hartinah et al., 2022). Intensive socialisation not only increases understanding but also strengthens awareness of the importance of paying taxes (Wardani & Wati, 2018). Therefore, this study posits tax socialisation as a moderating variable that is expected to strengthen the influence of tax knowledge, service quality, and tax awareness on Rural and Urban Land and Building Tax compliance in Cibiru District.

Empirical data indicate that Rural and Urban Land and Building Tax revenue in Cibiru District has declined from 2021 to 2024, despite consistently meeting 100% of Tax Payable Notification Letter issuance targets. This gap between potential and actual revenue demonstrates low taxpayer compliance, suggesting that fiscal approaches alone are insufficient to foster sustainable compliance. Previous studies have shown inconsistent results regarding the influence of tax knowledge, service quality, and taxpayer awareness

on Rural and Urban Land and Building Tax compliance. Furthermore, the role of tax socialisation as a moderating variable in shaping the relationship between internal and external factors and compliance is rarely explored. This gap underscores the need for research that simultaneously analyses the influence of internal and external factors, as well as the role of tax socialisation as a strategic instrument in improving compliance. Previous studies have shown inconsistent results regarding the influence of tax knowledge, service quality, and taxpayer awareness on Rural and Urban Land and Building Tax compliance.

Furthermore, the role of tax socialisation as a moderating variable in strengthening the influence of internal and external factors on compliance remains underexplored in the context of Rural and Urban Land and Building Tax. The novelty of this research lies in its analysis of tax socialisation as a moderating variable that explains the interaction between internal taxpayer factors and government intervention in influencing compliance. Based on these conditions, this study aims to analyse the influence of tax knowledge, service quality, and taxpayer awareness on Rural and Urban Land and Building Tax compliance, and to evaluate the role of tax socialisation as a moderating variable. This research is expected to provide empirical and practical contributions to the development of strategies to improve regional tax compliance effectively and sustainably, particularly in the Cibiru District.

2. Literature Review

2.1 Theory of Planned Behaviour (TPB)

The Theory of Planned Behaviour (Ajzen, 1991) explains that attitudes, subjective norms, and perceived behavioural control shape behavioural intention. Within tax compliance, these components jointly determine whether taxpayers intend to comply, particularly when their perceptions of fairness, administrative ease, and social expectations are favourable. TPB provides a psychological basis for understanding how knowledge, awareness, and service experiences can strengthen or weaken compliance intentions, particularly for local taxes such as the Rural and Urban Land and Building Tax.

2.2 Fischer Model of Tax Compliance

The Fischer Model (Jackson & Milliron, 1986) expands the compliance framework by emphasising demographic factors, opportunities for non-compliance, attitudes and perceptions, and system complexity. This model complements TPB by linking psychological determinants with structural and administrative factors. In the context of rural and urban land and building taxation, service quality, bureaucratic procedures, and enforcement capacity are crucial in shaping taxpayer perceptions.

2.3 Attribution Theory

Attribution Theory (Heider, 1958; Kelley, 1972; Weiner, 1974) posits that internal and external causal attributions influence behaviour. Applied to taxation, tax knowledge and

awareness reflect internal attributions, whereas service quality and tax socialisation represent external determinants. This theory supports the argument that compliance emerges from the interaction between personal capacity and institutional support.

2.4 The Influence of Tax Knowledge on Compliance with Rural and Urban Land and Building Tax

Tax knowledge provides taxpayers with a foundation for understanding essential information, making informed decisions, and formulating strategies for exercising their tax rights and obligations (Salmah, 2018). Beyond serving as a basis for decision-making, such knowledge also shapes perceptions and attitudes toward the fairness of the tax system; the higher the level of understanding, the greater the likelihood that taxpayers will fulfil their obligations accurately. Enhancing tax literacy through formal and non-formal education positively influences both awareness and compliance (Rahayu, 2013). In the context of Rural and Urban Land and Building Tax, adequate comprehension of tax provisions and procedures, and of the benefits of tax payments, encourages compliant behaviour. In contrast, insufficient knowledge may reduce compliance, particularly with respect to payment timeliness and accuracy (Febrianti et al., 2025). These findings align with studies by Purnamasari and Sudaryo (2018) and Salmah (2018), which demonstrate a significant positive effect of tax knowledge on Rural and Urban Land and Building Tax compliance.

H₁: Tax knowledge influences the compliance of Rural and Urban Land and Building Tax

2.5 The Influence of Tax Service Quality on Rural and Urban Land and Building Tax Compliance

As stated in the Preamble to the 1945 Constitution, one of the goals of the Republic of Indonesia is to advance general welfare and improve the lives of its citizens, which requires the provision of high-quality public services, including tax services. Good tax services not only support efficient administration but also build public trust in the government. The Directorate General of Taxes, through Circular Letter SE-84/PJ/2011, emphasises the importance of services that are fast, accurate, friendly, and oriented toward taxpayer satisfaction, with service quality assessed across the tangibles, reliability, responsiveness, assurance, and empathy dimensions according to the SERVQUAL model (1988). Professional and responsive tax services create positive experiences for taxpayers, enhance trust and satisfaction, and promote compliance (Rahayu, 2020). Research by Purnamasari, Sari, and Mulyati (2024) and Silviana, Latief, and Martenia (2023) shows that the quality of tax services positively affects land and building taxpayer compliance, confirming that excellent public services are a strategic instrument for improving compliance, including in the Rural and Urban Land and Building Tax sector at the regional level.

H₂: The quality of tax services influences the compliance of Rural and Urban Land and Building Tax

2.6 The Influence of Taxpayer Awareness on Compliance with Rural and Urban Land and Building Tax

Taxpayer awareness is a crucial internal factor shaping tax compliance. A high level of awareness reflects an understanding that taxes are not merely a legal obligation but a tangible contribution to the development and well-being of society, encouraging compliant behaviour and support for a transparent and accountable tax system (Rahayu, 2020). Aware taxpayers tend to view taxes as a moral and social responsibility, making paying taxes on time and in accordance with regulations a voluntary act. This awareness also fosters participation in national development, as taxes are understood to be the primary instrument of state financing (Nafiah & Warno, 2018). Research by Sari & Huda (2013) and Fadilah et al. (2024) demonstrates a significant positive effect of taxpayer awareness on compliance, confirming that higher awareness is associated with a greater tendency to fulfil tax obligations responsibly and sustainably.

H₃: Taxpayer awareness influences the compliance of Rural and Urban Land and Building Tax

2.7 Tax Socialisation Moderates the Influence of Tax Knowledge on Land and Building Tax Compliance in Cibiru District, Bandung City

Knowledge of tax regulations is fundamental for taxpayers to fulfil their obligations effectively. A better understanding of tax rules, procedures, and benefits increases the likelihood of accurate and timely compliance. However, not all taxpayers possess adequate knowledge; therefore, government intervention through both the Directorate General of Taxes and local governments is necessary to enhance public understanding of taxation (Dewi et al., 2022). One key strategy to improve taxpayer knowledge is tax socialisation. Intensive socialisation fosters awareness of tax obligations, clarifies applicable provisions, and underscores the contribution of taxes to national and regional development. Insufficient socialisation may reduce compliance, as taxpayers may not fully understand their rights, obligations, or the proper procedures for fulfilling them (Hartinah et al., 2022; Maxuel & Primastiwi, 2021; Wardani & Wati, 2018). Beyond merely conveying technical information, socialisation strengthens taxpayers' knowledge, enabling them to apply this understanding in compliance behaviour. In this study, socialisation is treated as a moderating variable that amplifies the effect of tax knowledge on compliance. Research by Hartinah, Kusumawati, and Rasyid (2022) confirms that socialisation shapes individuals' perceptions and understanding before decision-making, thereby positively influencing tax compliance.

H₄: Tax socialisation moderates the influence of tax knowledge on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City

2.8 Tax Socialisation Moderates the Effect of Tax Service Quality on Land and Building Tax Compliance in Cibiru District, Bandung City

One strategy to enhance taxpayer compliance is through high-quality service. This can be achieved by improving the competence of tax officials and leveraging information systems and technology to enable taxpayers to fulfil their obligations effectively and efficiently (Puteri et al., 2024). Numberi (2024) demonstrates that high-quality tax services positively and significantly influence Rural and Urban Land and Building Tax compliance, highlighting service as a key instrument in promoting compliance. Nevertheless, quality service alone is insufficient without adequate educational support. Tax socialisation plays a crucial role in providing information, knowledge, and understanding regarding tax provisions, norms, and procedures, while fostering awareness that taxes constitute a mandatory contribution to national development (Fadilah et al., 2024). Socialisation activities help shape compliant behaviour by instilling both technical and conceptual understanding of taxes. From a moderation perspective, socialisation strengthens the relationship between service quality and taxpayer compliance. While good service generates satisfaction, taxpayers may remain unmotivated to comply when they lack sufficient understanding. Research by Ningsih, Nurodin, and Tanjung (2025) indicates that the impact of service quality on compliance is more pronounced when combined with communication and education strategies through socialisation, making socialisation not only supportive but also reinforcing the link between service quality and compliance.

H₅: Tax socialisation moderates the influence of tax service quality on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City

2.9 Tax Socialisation Moderates the Influence of Taxpayer Awareness on Land and Building Tax Compliance in Cibiru District, Bandung City

Taxpayer awareness, as a crucial internal factor, plays a key role in shaping tax compliance. Individuals with high awareness recognise that taxes are not only a legal obligation but also a tangible contribution to national development (Fadilah et al., 2024). This awareness motivates taxpayers to proactively calculate, report, and pay taxes on time, including the Rural and Urban Land and Building Tax, which serves as a source of regional revenue (Kusumaningrum et al., 2024). Nevertheless, internal awareness alone is insufficient without effective educational support or socialisation. Tax socialisation—through publications, counselling, and personal approaches—provides information on tax provisions, payment procedures, and benefits, thereby increasing understanding and reinforcing public awareness of tax obligations (Novitasari & Hamta, 2017). Research by Kusumaningrum et al. (2024) demonstrates that socialisation has a significant positive effect on Rural and Urban Land and Building Tax compliance, confirming its role in translating awareness into actual compliance. Other studies by Fadilah et al. (2024) emphasise that socialisation, together with awareness, service quality, and tax sanctions,

positively influences Rural and Urban Land and Building Tax compliance. In other words, socialisation not only exerts a direct impact but also strengthens the effectiveness of taxpayer awareness. Intensive, systematic, and ongoing socialisation enhances the capacity of internal awareness to promote higher and more consistent compliance.

H₆: Tax socialisation moderates the influence of taxpayer awareness on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City.

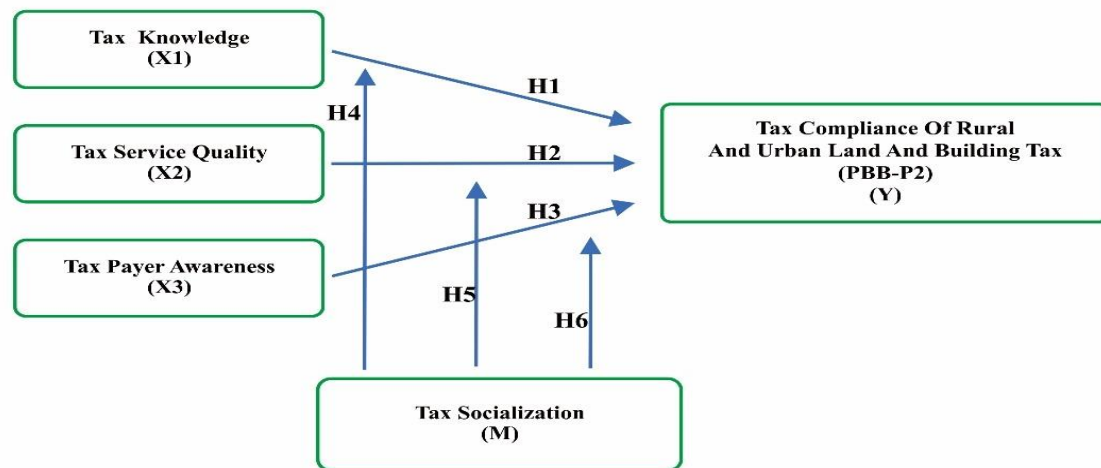


Figure 1. Framework of Thought

3. Research Methods

The population of this study comprises all Rural and Urban Land and Building Tax in Cibiru District registered in the 2024 Tax Return, totalling 13,730 individuals. Using the Slovin formula with a 5% error tolerance, the sample size was calculated to be 389 respondents. Proportionate stratified random sampling was employed to ensure proportional representation of each group within the population. A quantitative approach was adopted, with primary data collected through questionnaires administered to the Rural and Urban Land and Building Tax.

Table 2. Operationalisation of Variables

Variables	Indicators	Scale	Item
Tax Knowledge (X1)	1. Knowledge of general tax provisions and procedures	Likert	1-4
	2. Knowledge of the Indonesian taxation system		5-7
	3. Knowledge of the functions of taxation		8-11
Source: Rahayu (2017)			
Tax Service Quality (X2)	1. Reliability	Likert	12-14
	2. Assurance		15-17
	3. Tangible		18-20
	4. Empathy		21-23
Source: Chandra et			

al. (2020)	5. Responsiveness		24-26
Taxpayer Awareness (X3)	1. Awareness that taxes are a form of participation in development.	Likert	27-29
	2. Awareness that delaying tax payments and reducing the tax burden are very detrimental to the state.		30-32
Source: Rahayu (2020)	3. Awareness that taxes are established by law and can be enforced.		33-35
Tax Compliance Of Rural And Urban Land And Building Tax (Y)	1. Compliance of taxpayers in registering themselves	Likert	36-39
	2. Compliance in submitting tax returns		40-43
	3. Compliance in calculating and paying the tax payable		44-47
Source: Rahayu (2013)	4. Compliance in paying tax arrears		48-51
Tax Socialisation (Z)	1. Counselling	Likert	52-54
	2. Discussions with taxpayers and community leaders		55-57
	3. Direct information delivered by officers to taxpayers		58-60
Source: Afrida & Kusuma (2022)	4. Installation of billboards/banners		61-63
	5. Official website (Local Government)		64-66

Data analysis techniques in this study:

- 1) Descriptive statistical analysis, used to describe and summarise the collected data without attempting to draw general conclusions or make generalisations (Sugiyono, 2016)
- 2) Data quality testing, consisting of:
 - a. Validity test: evaluates whether the questionnaire is valid and suitable for use (Ghozali, 2011).
 - b. Reliability test: assesses the consistency of respondents' answers over time, indicating the trustworthiness of the questionnaire (Ghozali, 2011)
- 3) Classical Assumption Test: conducted to ensure that the data meet the basic assumptions of regression analysis:
 - a. Normality test: utilises the Normal P-P plot of standardised residuals and the Kolmogorov-Smirnov test. The decision criteria are: significance < 0.05 → data are not normally distributed; significance > 0.05 → data are normally distributed.

- b. Multicollinearity test: examines correlations among independent variables using tolerance and Variance Inflation Factor (VIF) values. Tolerance > 0.10 or VIF < 10 indicates no multicollinearity.
 - c. Heteroscedasticity test: Performed using the Glejser method, where the absolute residuals are regressed on the independent variables (Ghozali, 2011)
 - d. Autocorrelation test: Assesses the correlation between residuals in period t and period t-1. Significance > 0.05 indicates no autocorrelation, while significance < 0.05 indicates the presence of autocorrelation.
- 4) Coefficient of Determination (R^2): Measures the extent to which the independent variables explain variations in the dependent variable. Values range from 0 to 1, with higher values indicating greater explanatory power of the regression model (Ghozali, 2011)
 - 5) Multiple Regression Analysis: Used to predict changes in the dependent variable based on two or more independent variables (Sugiyono, 2014)
 - 6) Moderated Regression Analysis: Evaluates the influence of moderating variables while maintaining sample integrity (Ghozali, 2011)
 - 7) Hypothesis Testing
 - a. Partial (t-test): Determines the individual effect of each independent variable on the dependent variable. Decision criteria: Sig < 0.05 → H_0 rejected (significant effect); Sig > 0.05 → H_0 accepted (no significant effect)
 - b. Moderating Variable Test: Examines whether a variable strengthens or weakens the relationship between independent and dependent variables. In this study, tax socialisation is the moderating variable. Decision criteria: Sig < 0.05 → H_0 rejected (moderating effect present); Sig > 0.05 → H_0 accepted (no moderating effect)

4. Results and Discussion

This section presents the results of statistical analysis conducted to assess the influence of tax knowledge, quality of tax services and taxpayer awareness on land and building tax compliance with tax socialisation as a moderating variable.

4.1 Result

4.1.1 Respondent Data

Table 3. Respondent Data

Variables		Category	Frequency	Percentage (%)
Gender	Man		223	57.33
	Woman		166	42.67
Age	< 25 Years		51	13.11
	26 – 35 Years		87	22.37

	36 – 55 Years	172	44.22
	> 55 Years	79	20.31
Last education	High School	378	97.17
	Bachelor's Degree	7	1.80
	Master's Degree	1	0.26
	Other	3	0.77
Work	Housewife	34	8.74
	Government employees	2	0.51
	Private employees	294	75.58
	Farmer	1	0.26
	Businessman	16	4.11
	Other	42	10.80

Source: Processed questionnaire data

Based on Table 3, the majority of respondents were male (57.33%) and within the productive age range, especially those aged 36–55 (44.22%). The education level was dominated by high school graduates or equivalent (97.17%), indicating that most respondents had completed secondary education. Regarding occupation, the largest group consisted of private sector employees (75.58%), followed by other occupations, including homemakers and informal sector workers. Overall, this profile suggests that respondents' understanding and compliance behaviour regarding tax obligations may be influenced by their varied educational backgrounds and employment types.

4.1.2 Validity and Reliability Test

The results of the validity test indicate that all statement items in this study have calculated r-values greater than the r-table value of 0.361, confirming that all instruments are valid and suitable for measuring the respective research variables.

Table 4. Reliability Test Results

Variables	Cronbach's <i>Alpha</i>	Critical Point	Information
Tax Knowledge (X1)	0.900	0.7	Reliable
Tax Service Quality (X2)	0.944	0.7	Reliable
Taxpayer Awareness (X3)	0.886	0.7	Reliable
Compliance of Rural and Urban Land and Building Taxpayers (Y)	0.924	0.7	Reliable
Tax Socialisation (Z)	0.893	0.7	Reliable

Source: SPSS Output (2025)

Based on Table 4, all variables in this study have Cronbach's Alpha values above the critical threshold of 0.7, indicating that the research instruments are reliable and exhibit a high level of internal consistency.

4.1.3 Normality Test

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residuals (Model 1)	Unstandardized Residuals (Model 2)
N	389	389
Asymp. Sig. (2-tailed) ^c	.185	.200 ^d

Source: SPSS Output (2025)

Based on Table 5, the normality test for Model 1 (multiple linear regression) and Model 2 (MRA) yielded significance values of 0.185 and 0.200, respectively, both exceeding the alpha level of 0.05. Therefore, it can be concluded that the residuals are normally distributed.

4.1.4 Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Model	Sig. (Model 1)	Sig. (Model 2)
1 (Constant)	<.001	<.001
X1	.116	.324
X2	.388	.878
X3	.465	.287
Z	.120	.647
X1Z		.933
X2Z		.732
X3Z		.068

Source: SPSS Output (2025)

Based on table 6 shows that the significance values for the variables in Model 1 (multiple linear regression) and Model 2 (MRA) are greater than the alpha level of 0.05, indicating that heteroscedasticity does not occur.

4.1.5 Multicollinearity Test

Table 7. Multicollinearity Test Results

Model	Model 1		Model 2	
	Tolerance	VIF	Tolerance	VIF
1 (Constant)				
X1	.204	4,913	.174	5,733
X2	.208	4,813	.176	5,684

X3	.223	4,487	.195	5.137
Z	.248	4,026	.236	4,236
X1Z			.149	6,718
X2Z			.199	5,035
X3Z			.147	6,822

Source: SPSS Output (2025)

Based on Table 7, the results obtained in Model 1 (multiple linear regression) and Model 2 (MRA) show that all tolerance values exceed 0.10 and all VIF values are below 10, indicating that multicollinearity is not present.

4.1.6 Autocorrelation test

Table 8. Autocorrelation Test Results

	Runs Test	
	Unstandardized Residual (Model 1)	Unstandardized Residual (Model 2)
Test Value ^a	-.03226	.05293
Cases < Test Value	194	194
Cases >= Test Value	195	195
Total Cases	389	389
Number of Runs	180	184
Z	-1,574	-1.168
Asymp. Sig. (2-tailed)	.116	.243
a. Median		

Source: SPSS Output (2025)

Based on Table 8, the Asymp. Sig. (2-tailed) values for Model 1 (multiple linear regression) and Model 2 (moderated regression analysis) are 0.116 and 0.243, respectively, both exceeding the 0.05 significance level. These results indicate that the residuals are randomly distributed, suggesting that the regression models do not suffer from autocorrelation problems.

4.1.7 Coefficient of Determination (R²)

Table 9. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R-Square	Standard Error of the Estimate	Durbin-Watson
1	.919a	.844	.842	3.79363	1,788
a. Predictors: (Constant), Z, X3, X2, X1					
b. Dependent Variable: Y					

Source: SPSS Output (2025)

Based on Table 9, Model 1 (multiple linear regression) produces an R^2 value of 0.844, indicating that 84.4% of the variation in Rural and Urban Land and Building Tax compliance is explained by tax knowledge, tax service quality, and taxpayer awareness. The remaining 15.6% of the variation is attributable to other factors not included in this research model.

Table 10. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R-Square	Standard Error of the Estimate	Durbin-Watson
1	.921a	.848	.846	3.75501	1,778

a. Predictors: (Constant), X3Z, X2, X3, Z, X2Z, X1, X1Z

b. Dependent Variable: Y

Source: SPSS Output (2025)

Table 10 shows that the coefficient of determination (R^2) is 0.848, indicating that 84.8% of the variation in Rural and Urban Land and Building Tax compliance is explained by tax knowledge, service quality, taxpayer awareness, tax socialisation, and the interaction effects between each independent variable and tax socialisation. The remaining 15.2% of the variation is explained by other factors not included in this research model.

4.1.8 Multiple regression analysis

Table 11. Multiple Linear Regression Equation

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.102	.944		2,227	.027
	X1	.291	.063	.207	4,637	<.001
	X2	.250	.048	.229	5,184	<.001
	X3	.450	.073	.262	6,144	<.001
	Z	.303	.043	.287	7.104	<.001

a. Dependent Variable: Y

Source: SPSS Output (2025)

Based on the regression coefficient test in Table 11, the following regression equation is obtained (Equation 1):

$$Y = 2.102 + 0.291X_1 + 0.250X_2 + 0.450X_3 + 0.303Z + e$$

As shown in the equation, all independent variables (X_1 , X_2 , X_3) have positive coefficients, indicating a positive effect on Y. In other words, an increase in any of these variables is associated with an increase in Y.

4.1.9 Moderated Regression Analysis (MRA)

Table 12. Moderated Regression Analysis Equation

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,404	.966		2,488	.013
	X1	.348	.067	.248	5,193	<,001
	X2	.184	.052	.168	3,539	<,001
	X3	.450	.078	.263	5,805	<,001
	Z	.319	.043	.303	7,387	<,001
	X1Z	.017	.008	.117	2,256	.025
	X2Z	-.015	.005	-.135	-3,011	.003
	X3Z	.004	.009	.024	.461	.645

a. Dependent Variable: Y

Source: SPSS Output (2025)

The results above are derived from a multiple regression analysis with a moderating variable. Based on the MRA test, the following regression equation was obtained (Equation 2):

$$Y = 2.404 + 0.348X_1 + 0.184X_2 + 0.450X_3 + 0.319Z + 0.017X_1Z - 0.015X_2Z + 0.004X_3Z + e$$

This equation indicates that the independent variables (X_1 , X_2 , X_3) and the moderator variable (Z) generally have a positive effect on the dependent variable (Y). In addition, the three interaction terms— X_1Z , X_2Z , and X_3Z —illustrate the moderating effect of Z on the relationships between the independent variables and Y . The interaction results show the direction of the moderating influence as follows:

- The X_1Z interaction coefficient of 0.017 indicates that Z strengthens the relationship between X_1 and Y , as the coefficient is positive.
- The X_2Z interaction coefficient of -0.015 indicates that Z weakens the relationship between X_2 and Y , as the coefficient is negative.
- The X_3Z interaction coefficient of 0.004 indicates that Z slightly strengthens the relationship between X_3 and Y , although the effect is relatively small due to the coefficient being close to zero.

4.1.10 T-test

Table 13. Results of the t-Test of Hypothesis (Model 1)

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.

		B	Std. Error	Beta		
1	(Constant)	2.102	.944		2,227	.027
	X1	.291	.063	.207	4,637	<.001
	X2	.250	.048	.229	5,184	<.001
	X3	.450	.073	.262	6,144	<.001
	Z	.303	.043	.287	7.104	<.001

a. Dependent Variable: Y

Source: SPSS Output (2025)

Based on Table 13, the results of the t-test for each independent variable are as follows, Tax Knowledge (X_1) has a significance value of <0.001 , which is less than α (0.05), and a t-count of 4.637, which is greater than the t-table value of 1.966. This indicates that Tax Knowledge has a significant partial effect on Rural and Urban Land and Building Tax Compliance (Y). Tax Service Quality (X_2) has a significance value of <0.001 , which is less than α (0.05), and a t-count of 5.184, which is greater than the t-table value of 1.966. This indicates that Tax Service Quality has a significant partial effect on Rural and Urban Land and Building Tax Compliance (Y). Taxpayer Awareness (X_3) has a significance value of <0.001 , which is less than α (0.05), and a t-count of 6.144, which is greater than the t-table value of 1.966. This indicates that Taxpayer Awareness has a significant partial effect on Rural and Urban Land and Building Tax Compliance (Y).

Next, a t-test was conducted to examine the partial effect of the interaction between each independent variable and Tax Socialisation.

Table 14. Results of the t-Test of the Hypothesis (Model 2)

		Coefficients ^a			T	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	2,404	.966		2,488	.013
	X1	.348	.067	.248	5,193	<.001
	X2	.184	.052	.168	3,539	<.001
	X3	.450	.078	.263	5,805	<.001
	Z	.319	.043	.303	7,387	<.001
	X1Z	.017	.008	.117	2,256	.025
	X2Z	-.015	.005	-.135	-3,011	.003
	X3Z	.004	.009	.024	.461	.645

a. Dependent Variable: Y

Source: SPSS Output (2025)

Based on Table 14, the results of the t-test for the moderating effect of Tax Socialization on each independent variable (Tax Knowledge, Tax Service Quality, and Taxpayer Awareness) are as follows, Tax Knowledge (X_1) moderated by Tax Socialization (Z) shows a significance value of $0.025 < \alpha$ (0.05) and a t-count of $2.256 > t$ -table value of 1.966. Therefore, H_0 is rejected, indicating that Tax Socialisation moderates the effect of Tax Knowledge on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City. The positive regression coefficient of 0.017 suggests that Tax Socialisation strengthens the influence of Tax Knowledge on taxpayer compliance. Tax Service Quality (X_2) moderated by Tax Socialisation (Z) shows a significance value of $0.003 < \alpha$ (0.05) and a t-count of $-3.011 < -t$ -table value of -1.966 . Thus, H_0 is rejected, indicating that Tax Socialisation moderates the effect of Tax Service Quality on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City. The negative regression coefficient of -0.015 indicates that Tax Socialisation weakens the influence of Tax Service Quality on taxpayer compliance. Taxpayer Awareness (X_3) moderated by Tax Socialisation (Z) shows a significance value of $0.645 > \alpha$ (0.05) and a t-count of $0.461 < t$ -table value of 1.966. Therefore, H_0 is accepted, indicating that Tax Socialisation does not moderate the effect of Taxpayer Awareness on Rural and Urban Land and Building Tax compliance in Cibiru District, Bandung City.

4.2 Discussion

4.2.1 The Influence of Tax Knowledge on Rural and Urban Land and Building Tax Compliance

This study shows that tax knowledge plays a significant role in improving compliance with Rural and Urban Land and Building Tax in Cibiru District, as compliance is influenced not only by legal obligations but also by taxpayers' ability to understand the functions and mechanisms of local taxes. The dominant understanding of the tax function for development, compared to the regulatory understanding, indicates that compliance is driven more by practical knowledge. In the context of Rural and Urban Land and Building Tax as a property-based local tax with simple characteristics and relatively fixed nominal values, applied tax literacy is a key factor explaining the consistency of these findings with previous research, while also distinguishing them from studies on more complex types of taxes.

Theoretically, these findings reinforce the Theory of Planned Behaviour by confirming that tax knowledge increases positive attitudes and perceived behavioural control, thereby reducing administrative barriers to fulfilling regional tax obligations. This research contributes to expanding the application of the TPB in the context of non-self-assessment regional taxes. From a policy perspective, regional governments need to focus compliance improvement strategies on strengthening contextual and easily understood tax

literacy, through outreach that explains the Rural and Urban Land and Building Tax mechanism, the differences between central and regional taxes, and the concrete benefits of taxes for regional development, so that tax knowledge can be optimised as an instrument for increasing sustainable compliance.

4.2.2 The Influence of Tax Service Quality on Rural and Urban Land and Building Tax Compliance

This study shows that the quality of tax services plays a significant role in shaping the compliance of Rural and Urban Land and Building Tax in Cibiru District, confirming that compliance is not only determined by internal factors, but also by the quality of interactions between Taxpayers and tax officials. The dominance of the empathy dimension compared to responsiveness indicates that, in the context of Rural and Urban Land and Building Tax as an object-based regional tax with a relatively fixed nominal value, Taxpayers are more sensitive to the treatment and attitude of officials than to the complexity of administrative procedures. Friendly and respectful service to Taxpayers builds trust and perceptions of fairness, which ultimately encourages compliant behaviour, while weak responsiveness has the potential to cause latent dissatisfaction in the long term.

Theoretically, these findings reinforce the SERVQUAL concept by demonstrating that not all dimensions of service quality have the same weight of influence on compliance, where the empathy dimension is a key factor in non-self-assessment local taxes such as Rural and Urban Land and Building Tax. The contribution of this research lies in the affirmation that service quality not only impacts satisfaction, but also compliance behaviour. From a policy perspective, local governments need to integrate an empathy-based service approach with increased responsiveness through strengthening officer capacity, simplifying procedures, and utilising digital services so that services are not only perceived as friendly but also fast and efficient, thereby being able to improve taxpayer compliance sustainably.

4.2.3 The Influence of Taxpayer Awareness on Rural and Urban Land and Building Tax Taxpayer Compliance

This study shows that taxpayer awareness plays a significant role in encouraging compliance with Rural and Urban Land and Building Tax payments in Cibiru District, emphasising that compliance is not solely a response to policy or service quality, but also a reflection of taxpayers' internal attitudes toward tax obligations. The dominance of awareness that taxes are legally binding compared to understanding tax benefits indicates that compliance is driven more by legal compliance than voluntary compliance. This pattern indicates that compliant behaviour is still normative and oriented towards compliance with regulations, rather than internalising tax benefits for regional development.

Theoretically, these findings enrich the study of tax compliance by demonstrating that strong legal awareness does not necessarily guarantee sustainable compliance if it is not accompanied by functional awareness. Compliance that relies on sanctions and supervision tends to be fragile in the long term. The difference in these findings with studies reporting insignificant effects can be explained by variations in the transparency of regional tax management and the effectiveness of public communication regarding tax benefits. From a policy perspective, regional governments need to direct tax education toward strengthening awareness of benefits by providing information that links Rural and Urban Land and Building Tax payments to concrete development outcomes directly felt by the community, so that compliance can develop more voluntarily and sustainably.

4.2.4 Tax Socialization Moderates the Effect of Tax Knowledge on Rural and Urban Land and Building Tax Compliance

The research findings indicate that tax socialization significantly strengthens the influence of tax knowledge on Rural and Urban Land and Building Tax compliance in Cibiru District. This confirms that tax knowledge does not automatically convert into compliant behavior without adequate policy context support. Socialisation functions as a connecting mechanism that transforms partial and normative cognitive knowledge into contextual understanding relevant to taxpayers' social conditions. The difference in findings with studies reporting a weak influence of knowledge on compliance can be explained by variations in the design and intensity of socialisation; administrative and one-way socialisation tends to fail to activate knowledge into action, while a two-way educational and communicative approach has proven more effective.

Theoretically, these findings extend the application of the Theory of Planned Behaviour in the context of regional taxes by positioning socialisation as a situational factor that strengthens the relationship between attitudes, perceived behavioural control, and compliance outcomes. Socialisation not only reinforces information but also increases taxpayer confidence in their ability to fulfil their tax obligations. From a policy perspective, these results emphasise the need for regional governments to design Rural and Urban Land and Building Tax socialisation more strategically, for example, through region-based education, the use of local digital media, and the delivery of concrete and measurable tax benefits. This approach allows taxpayers' existing tax knowledge to be optimally activated into more consistent and sustainable compliance.

4.2.5 Tax Socialization Moderates the Effect of Tax Service Quality on Rural and Urban Land and Building Tax Compliance

The research findings indicate that tax socialisation moderates the relationship between tax service quality and Rural and Urban Land and Building Tax compliance, but in a weakening direction. This indicates that increasing the intensity of socialisation does not always increase the effectiveness of services in encouraging compliance. Massive

socialisation creates new expectations among taxpayers regarding ideal service standards, so that service quality that was previously considered adequate is deemed less than optimal if it does not align with the information and service promises conveyed through socialisation. This difference explains why the results of this study differ from studies that found a direct positive effect of service on compliance, namely because the expectation variable has not been adequately accounted for.

Theoretically, these findings expand the application of the SERVQUAL concept in the context of regional taxation by emphasising the role of socialisation in shaping public expectations, which can widen the gap between perceptions and actual service performance. When expectations increase more rapidly than service responsiveness increases, the effectiveness of services in encouraging compliance is weakened. From a policy perspective, these results emphasise that tax socialisation must be designed in line with service capacity, particularly in terms of response speed and information consistency. Integrating digital-based service reform, improving officer competency, and realistic socialisation are key to ensuring that socialisation is not counterproductive but instead strengthens the role of services in encouraging sustainable Rural and Urban Land and Building Tax compliance.

4.2.6 Tax Socialization Moderates the Influence of Taxpayer Awareness on Rural and Urban Land and Building Tax Compliance

The research findings indicate that tax socialisation does not moderate the relationship between taxpayer awareness and compliance with Rural and Urban Land and Building Tax payments in Cibiru District. These results indicate that taxpayer awareness functions as a relatively stable internal determinant in shaping compliant behaviour. When tax awareness has been internalised as a legal obligation and moral responsibility, compliance tends to emerge consistently without the need for additional external reinforcement. This condition explains why the research findings align with the study by Rizky and Syaiful (2023) and differ from research that places socialisation as the primary driver of compliance, due to differences in the maturity level of taxpayer awareness in each regional context.

Theoretically, these findings enrich the application of the Theory of Planned Behaviour in the context of regional taxes by demonstrating that the influence of external factors, such as socialisation, becomes limited when attitudes and behavioural intentions are deeply ingrained. Socialisation proved more effective in strengthening cognitive factors, but not always relevant for affective and normative factors such as awareness. From a policy perspective, these results emphasise the need for a segmented Rural and Urban Land and Building Tax compliance improvement strategy, where socialisation focuses on taxpayers with low or unstable levels of awareness and is directed at building functional awareness that links tax payments to concrete benefits of regional development.

This approach allows socialisation to function more precisely and be based on empirical evidence.

5. Conclusion

This study concludes that tax knowledge, service quality, and taxpayer awareness have a positive and significant influence on Rural and Urban Land and Building Tax compliance in the Cibiru District. Adequate tax knowledge and fast, accurate, and responsive services encourage compliant behaviour, while awareness as a form of moral responsibility strengthens taxpayers' commitment to fulfilling their tax obligations. Tax socialisation is shown to strengthen the effect of tax knowledge on compliance. Yet, it weakens the influence of service quality and does not moderate the relationship between awareness and compliance, as taxpayers' awareness levels are already relatively high. Theoretically, this study enhances the understanding of compliance determinants within the framework of the Theory of Planned Behaviour. It offers novelty through its findings on the varying moderating role of tax socialisation. The practical implications highlight the importance of targeted tax education and the need to maintain a balance between socialisation efforts and service quality to ensure both remain effective.

The study recommends that can be implemented by local governments implement more targeted tax awareness programs, including tax literacy workshops at the sub-district level, short educational videos, and the distribution of infographics via WhatsApp Blast, social media, and public service applications. Socialisation can also be expanded through collaboration with neighbourhood associations, community leaders, and community empowerment cadres to ensure that information reaches taxpayers who are difficult to access. Furthermore, service digitisation needs to be strengthened with real-time payment tracking features, automated reminders, virtual helpdesks, and the integration of taxable object maps to facilitate self-verification. Taxpayer awareness can also be increased through public campaigns that highlight the direct benefits of Rural and Urban Land and Building Tax for regional development, such as improved infrastructure and public services. This study is limited by its coverage area, which includes only the Cibiru District, the use of questionnaires that may introduce self-report bias, and the examination of only one moderating variable. Future research is recommended to expand the study area and investigate other potential variables, such as Trust in Government, as a mediating or moderating factor to obtain a more comprehensive understanding of Rural and Urban Land and Building Tax compliance.

References

- Aji, S. B., Jati, B. P., & Asmarawati, B. (2024). Pengaruh Pengetahuan Pajak, Pelayanan Pajak, Sanksi Pajak, Kesadaran Wajib Pajak, dan Sosialisasi Pajak Terhadap Kepatuhan Pembayaran Pajak Bumi dan Bangunan. *Measurement: Jurnal Akuntansi*, <https://journal.uinsgd.ac.id/index.php/aksy/index> E-ISSN 2656-548X P-ISSN 2655-9420 | 113

18(1), 33–56.

- Dewi, N. P. Y. Y., Yuesti, A., & Bhegawati, D. A. S. (2022). Pengaruh Biaya Kepatuhan Pajak, Tingkat Penghasilan Wajib Pajak, Pengetahuan Peraturan Perpajakan, Sosialisasi Pajak Dan Sistem Administrasi Perpajakan Modern Terhadap Kepatuhan Wajib Pajak Di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Jurnal Kharisma*, 4(3), 216–226.
- Fadilah, M. S., Kusuma, I. C., Hutomo, Y. P., & Mukmin, M. (2024). PENGARUH KUALITAS PELAYANAN DAN SOSIALISASI PAJAK TERHADAP KEAPTUHAN PAJAK (STUDI KASUS PBB-P2 UNIT PELAYANAN TEKNIS DINAS PENDAPATAN DAERAH KOTA BATAM). *Jurnal Akunida*, 10(2).
- Febrianti, S. A., Inayati, S. R., & Ihsan, S. (2025). FAKTOR-FAKTOR YANG MEMPENGARUHI WAJIB PAJAK DALAM KEPATUHAN MELAKUKAN PEMBAYARAN PAJAK BUMI DAN BANGUNAN (PBB) (STUDI DI DESA LENEK KECAMATAN LOMBOK TIMUR). *Jurnal Aplikasi Perpajakan*, 6.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Hartinah, D. A. S., Kusumawati, A., & Rasyid, S. (2022). Analisis Kepatuhan Wajib Pajak Orang Pribadi : Sosialisasi Pajak Sebagai Variabel Moderasi. *Owner*, 7(1), 195–218. <https://doi.org/10.33395/owner.v7i1.1262>
- Ivon, & Furqon, I. K. (2025). Studi Literatur tentang Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Pembayaran PBB (Pajak Bumi Bangunan). *Jurnal Perpajakan Dan Keuangan Publik*, 1(1).
- Kamaroellah, R. A. (2017). Analisis Kepatuhan Wajib Pajak Bumi dan Bangunan Berdasarkan Realisasi Penerimaan Pajak Bumi dan Bangunan (PBB) pada Dinas Pendapatan Daerah Kabupaten Pamekasan. *IQTISHADIA Jurnal Ekonomi & Perbankan Syariah*, 4(1), 82–103. <https://doi.org/10.19105/iqtishadia.v4i1.1158>
- Kusumaningrum, E., Widarno, B., & Harimurti, F. (2024). Pengaruh Pengetahuan Perpajakan, Sanksi Pajak dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (Studi pada Wajib Pajak PBB-P2 di Desa Ngasinan Kecamatan Bulu Kabupaten Sukoharjo). *Jurnal Pendidikan Tambusai*, 8(3), 40102–40109.
- Mardiasmo. (2023). *Perpajakan Edisi Terbaru*. Andi.
- Maxuel, A., & Primastiwi, A. (2021). PENGARUH SOSIALISASI PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK UMKM ECOMMERCE. *Jurnal Riset Manajemen Dan Bisnis*.
- Nafiah, Z. ., & Warno, W. . (2018). PENGARUH SANKSI PAJAK, KESADARAN WAJIB PAJAK, DAN KUALITAS PELAYANAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN (Study Kasus Pada Kecamatan Candisari Kota Semarang Tahun 2016). *Jurnal Stie Semarang*, 10(1), 86–105. <https://doi.org/10.33747/stiesmg.v10i1.88>
- Novitasari, P., & Hamta, F. (2017). Pengaruh Kualitas Pelayanan dan Sosialisasi Pajak Terhadap Kepatuhan Pajak (Studi Kasus PBB-P2 Unit Pelayana Teknis Dinas Pendapatan Daerah Kota Batam). *Jurnal Equilibiria*, 4(1), 1–42.
- Purnamasari, D., Sari, D., & Mulyati, Y. (2024). Pengaruh Kualitas Pelayanan Pajak dan

- Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. *Owner*, 8(1), 934–943. <https://doi.org/10.33395/owner.v8i1.1876>
- Puteri, A., Nordiansyah, M., Fatimah, & Norlena. (2024). PENGARUH PENDAPATAN MASYARAKAT, KUALITAS PELAYANAN, SANKSI PERPAJAKAN, DAN NILAI JUAL OBJEK PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) DI KOTA BANJARMASIN. *Jurnal Riset Akuntansi Politala*, 7.
- Rahayu, S. K. (2013). *Perpajakan Indonesia Konsep & Aspek Formal*. Graha Ilmu.
- Rahayu, S. K. (2017). *Perpajakan Konsep & Aspek Formal*. Rekayasa Sains.
- Rahayu, S. K. (2020). *Perpajakan : Konsep, sistem dan implementasi*. Rekayasa Sains.
- Salmah, S. (2018). PENGARUH PENGETAHUAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN (PBB). *Inventory: Jurnal Akuntansi*, 1(2). <https://doi.org/10.57250/ajsh.v1i2.6>
- Sari, D., & Huda, R. N. (2013). The Influence Of Understanding Taxes And Taxpayer Perception To Taxpayer Compliance. *International Conference on Business and Social Sciences, International Sysposium on Education, Psychology, Society and Tourism, International Conference*, 474–479.
- Silviana, V.F, L., & Riska, M. (2023). The Effect of Tax Service Quality and Tax Knowledge on Taxpayer Compliance in Land and Building Tax Revenue: Case Study on East Bandung Technical Implementation Unit. *TEC Empresarial*, 18(1), 266–271. https://revistas.tec.ac.cr/index.php/tec_empresarial/article/view/859
- Sugiyono. (2014). *Metode Penelitian Bisnis*. ALFABETA.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.
- Sukmawati, F., & Silviana. (2016). The Effects of Understanding Taxpayers ' Understanding Tax Penalty on Taxpayers ' Compliance in KPP Karees Bandung. *WISS: Widyatama International Seminar on Sustainability*, 26–31.
- Wardani, D. K., & Wati, E. (2018). the Effect of Tax Socialization on Taxpayer Compliance With Knowledge As Intervening Variable. *JURNAL NOMINAL Vol. VII No. 1, VII*, 33–54.