Research Paper

EPRA International Journal of Economic and Business Review-Peer Reviewed Journal
Volume - 13, Issue - 4, April 2025 | e-ISSN: 2347 - 9671| p- ISSN: 2349 – 0187

SJIF Impact Factor (2025): 8.862 || ISI Value: 1.433 || Journal DOI URL: https://doi.org/10.36713/epra2012

THE EFFECT OF TAX AUDIT AND TAX COLLECTION ON TAXPAYER COMPLIANCE THROUGH TAXPAYER AWARENESS AS AN INTERVENING VARIABLE

(Study at the West Semarang Pratama Tax Office, Semarang City)

Wachjudi Imam Santoso[1], Fadli Arya Putra[2], Gigih Arif Setiawan[3]
[1,2,3] *Faculty of Economics and Business, University of August 17, 1945 Semarang*

ABSTRACT **DOI No: 10.36713/epra21242** **Article DOI: https://doi.org/10.36713/epra21242**

This study aims to analyze the effect of tax audit and tax collection on taxpayer compliance both directly and indirectly through taxpayer awareness as a mediator. The population used in this study were taxpayers registered at the West Semarang Tax Service Office (KPP) in Semarang City, with a sample size of 126 respondents. The sampling technique used was accidental sampling. The data source used was primary data, with a questionnaire data collection method. The data analysis technique used was Structural Equation Modeling-Partial Least Square (SEM-PLS). The results of the study stated that tax audit had a positive and significant effect on taxpayer compliance, tax collection had a positive and significant effect on taxpayer compliance, and taxpayer awareness had a positive and significant effect on taxpayer compliance. Tax audit has a positive and significant effect on taxpayer awareness, and tax collection has a positive and significant effect on taxpayer awareness. The results of the mediation test obtained that taxpayer awareness can mediate the effect of tax audit on taxpayer compliance, and taxpayer awareness can mediate the effect of tax collection on taxpayer compliance.

KEYWORDS: ***Tax Audit, Tax Collection, Taxpayer Awareness, and Taxpayer Compliance.***

INTRODUCTION

The taxation system in Indonesia faces complex challenges in an effort to optimize state revenues and improve taxpayer compliance. Tax compliance is defined as the behavior of taxpayers in fulfilling all tax obligations and exercising their rights in accordance with applicable provisions (Sari et al., 2022) . Law on General Provisions and Tax Procedures (UU KUP) Number 28 of 2007. Tax compliance refers to the behavior of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations, such as registering as taxpayers, recording or bookkeeping income, reporting Tax Returns (SPT) on time, and paying taxes owed in accordance with applicable provisions.

Taxpayer compliance is one of the crucial factors in supporting the optimization of tax revenue as a source of state revenue. With high compliance, taxpayers will carry out their obligations such as registering, paying taxes, and reporting SPT on time in accordance with applicable regulations. This level of compliance greatly affects the amount of tax revenue, so that the Directorate General of Taxes' efforts to increase taxpayer awareness and compliance are the key to achieving optimal tax revenue and supporting the success of national development.

This study examines taxpayer compliance in the working area of KPP Pratama West Semarang, a unit under the Directorate General of Taxes tasked with providing tax education, services, and supervision. KPP Pratama West Semarang plays an important role in managing tax revenues and ensuring taxpayer compliance, both individuals and business entities. Various efforts have been made, such as tax education, improving service quality, stricter supervision, and implementing digital technology in tax administration. However, although these steps have been implemented consistently, the level of taxpayer compliance is still fluctuating and has not fully achieved the targets set by the Directorate General of

Taxes in several periods, so more effective evaluation and strategy innovation are needed .

The tax compliance ratio at KPP Pratama Semarang Barat shows fluctuations and has not yet achieved the target set by the Directorate General of Taxes. Although it had decreased, the compliance ratio has increased again in the last year, but still has not met the expected target. This fluctuation reflects the dynamics in taxpayer behavior that are influenced by various factors, such as low tax awareness, weak supervision or law enforcement, and unstable economic conditions. The inability to achieve the target for three consecutive years indicates structural and operational challenges that need to be addressed immediately through a more strategic and collaborative approach so that tax compliance can increase consistently and sustainably.

The increase in the compliance ratio in 2023 can indeed be seen as a sign of improvement, but it is not enough to achieve the ideal target set. This shows that the various efforts that have been made, such as socialization, incentives, and law enforcement, are still not fully effective or require more time to have a significant impact. Overall, the data emphasizes the importance of a comprehensive evaluation of the compliance improvement strategies that have been implemented so far, taking into account taxpayers' needs for tax services and the effectiveness of the existing administration system. The evaluation also needs to highlight the role of tax audits and collection as important factors that can encourage more optimal and sustainable compliance, as well as the importance of improving the quality of human resources within the tax authority environment in order to be able to respond to increasingly complex tax challenges (Oktaviani and Safitry 2024) .

Article 1 paragraph (25) of Law No. 28 of 2007 explains that tax audits are a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on audit standards to test compliance with the fulfillment of tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations. Tax audits function as a tool to encourage taxpayers to be more compliant, because there is a risk of sanctions for those who do not fulfill their tax obligations, namely by collection (Sari et al., 2022) . Tax collection as a crucial stage in the tax administration system that directly affects the success of state revenues and the level of taxpayer compliance. An effective collection strategy not only focuses on the law enforcement aspect, but also considers a persuasive approach that can encourage voluntary awareness of the importance of tax contributions to national development (Hurriyah *et al* , 2024) .

Several studies on the effect of tax audits and tax collection on taxpayer compliance have also been conducted by previous researchers, and show differences in research results or *research gaps* . Research by Mimi & Mulyani (2022) ; Sari et al., (2022) ; Rauf et al., (2023) ; Oktaviani & Safitry (2024) stated that tax audits have a positive and significant effect on taxpayer compliance, but this is different from the research results of Anam & Kumala (2022) ; and Rois & Asyik (2022) which stated that tax audits have a negative but insignificant effect on taxpayer compliance. Research by Mustika (2021) ; Riantini & Sanulika (2023) ; Oktaviani & Safitry (2024) , different results were shown from the research by Rauf et al., (2023) which stated that tax collection has a positive but insignificant effect on taxpayer compliance.

Based on these differences, to gain a deeper understanding of the dynamics of tax compliance, tax awareness will be added as a mediating variable. This variable is expected to further explain how internal factors of taxpayers, such as understanding and awareness of tax obligations, can affect the effectiveness of tax audits and collection in improving compliance.

Taxpayer awareness is chosen as a mediating or intervening variable in the influence of tax audits and tax collection on tax compliance because this awareness plays an important role in influencing taxpayer attitudes and behavior in fulfilling tax obligations. Although tax audits and collection can have a direct impact on compliance, the level of taxpayer awareness regarding the importance of taxes and their impact on national development will strengthen the effects of both factors. In other words, taxpayers who have high awareness will be more likely to comply with tax obligations, even though there is no direct supervision. Therefore, taxpayer awareness can bridge or strengthen the relationship between tax audits and collection and taxpayer compliance, so that it becomes an important variable that needs to be considered in this study.

LITERATURE REVIEW

Employee Performance

Taxpayer compliance is the obedience of tax subjects in carrying out tax obligations and fulfilling tax rights in accordance with applicable tax laws and regulations (Mardiasmo, 2018) . Tax compliance is an act of obedience or awareness of a person towards their tax obligations and doing it in an orderly manner from taxpayers, a group of people or bodies in accordance with applicable tax provisions (Anam and Kumala 2022) . Tax compliance can be interpreted as a condition in which taxpayers carry out all their tax obligations and exercise their tax rights in accordance with applicable provisions, both in formal and material aspects (Oktaviani & Safitry, 2024) . Based on several definitions, taxpayer compliance is a condition in

which taxpayers consciously and obediently fulfill all tax obligations and exercise their tax rights in accordance with applicable laws and regulations, both in formal and material aspects, in an orderly and timely manner.

Tax Audit

Tax audit is a group of data and information collected objectively and professionally, following audit standards, both for the purpose of tax compliance audits and other purposes, to ensure compliance with applicable tax regulations (Anam and Kumala 2022) . Tax audit is a series of actions taken to search for, collect, and manage data or other information to verify compliance with tax obligations and other purposes in accordance with applicable tax regulations (Mardiasmo, 2018) . Based on several definitions, tax audit is a series of activities carried out objectively and professionally to collect, process, and verify data, information, and/or evidence to test the level of taxpayer compliance in fulfilling tax obligations and ensure the implementation of applicable tax laws and regulations.

Research (2022) states that tax audits have a positive and significant effect on tax compliance because the audits carried out can encourage taxpayers to fulfill their tax obligations. Research by Sari et al., (2022) found that tax audits were able to provide a significant positive impact in increasing taxpayer compliance. This is reinforced by the results of the study Rauf et al., (2023) ; and Oktaviani & Safitry (2024) who stated that tax audits have a significant positive effect on tax compliance.

Tax audits have a positive and significant effect on tax awareness because through the audit process, taxpayers become more aware of their tax obligations and the consequences of non-compliance. The results of Lalo et al.'s (2019) study stated that tax audits have a positive and significant effect on increasing taxpayer compliance. From this description, the hypothesis proposed:

H1: Tax audits have a significant positive effect on taxpayer compliance .

H4: Tax audits have a significant positive effect on taxpayer awareness.

Tax Collection

Article 1 number 9 of Law No. 19 of 1997 concerning Tax Collection by Distress Warrant as amended by Law No. 19 of 2000: "Tax Collection is a series of actions so that Taxpayers pay off tax debts and tax collection costs by reprimanding or warning, carrying out immediate and simultaneous collection, notifying Distress Warrant, proposing prevention, carrying out confiscation, carrying out confiscation, selling goods that have been confiscated". Tax collection is an action taken by the Director General of Taxes against taxpayers to pay part or all of their tax obligations (Mustika, 2021) . Based on several definitions, tax collection is a series of actions taken by the Directorate General of Taxes (DGT) to ensure that taxpayers pay off tax debts and tax collection costs in accordance with applicable laws and regulations, through steps such as issuing reprimands, warnings, immediate and simultaneous collection, notification of distress warrants, confiscation, and other law enforcement actions if necessary.

Mustika's (2021) research shows that tax collection has a significant positive effect on tax compliance because the collection action encourages taxpayers to immediately pay off their tax obligations. The results of Riantini & Sanulika's (2023) research found that tax collection has a significant positive impact on tax compliance by ensuring that taxpayers do not ignore their tax obligations. This is reinforced by the results of Oktaviani & Safitry's (2024) research which states that tax collection has a positive and significant effect on tax compliance. Based on this description, the hypothesis proposed is:

H2: Tax collection has a significant positive effect on taxpayer compliance.

H5: Tax collection has a significant positive effect on taxpayer awareness.

Taxpayer Awareness

Innovative behavior in the workplace as the creation, introduction, and Taxpayer awareness is an understanding and voluntary attitude to comply with applicable tax provisions, without any coercion from any party (Mardiasmo, 2018) . Tax awareness refers to a condition in which taxpayers have knowledge, understanding, and carry out their tax obligations properly and without coercion (Madjodjo and Baharuddin 2022) . Based on several definitions, taxpayer awareness is a voluntary attitude based on understanding, knowledge, and appreciation of the importance of taxes as a contribution to national development, which is reflected in the behavior of taxpayers to fulfill their tax obligations, such as registration, payment, and reporting of taxes, in accordance with the provisions of applicable laws and regulations .

Research by Supriatiningsih & Jamil (2021) shows that tax awareness has a significant positive influence on tax compliance, where taxpayers who have high awareness will respect and comply with applicable tax provisions. Research by Handayani & Setianingrum (2022) revealed that tax awareness has a significant positive effect on tax compliance, because understanding and awareness of the function of taxes encourage positive behavior in carrying out tax obligations. The results of Madjodjo & Baharuddin's (2022) study stated that tax awareness has a significant positive effect on tax compliance.

Taxpayer awareness acts as a mediating variable in the influence of tax audits on tax compliance, because the audits carried out increase taxpayers' understanding

and awareness of their tax obligations. Taxpayers realize the importance of these obligations, they tend to be more compliant in fulfilling their tax obligations, both in terms of reporting and paying taxes in accordance with applicable regulations. This is supported by the results of a study by Lalo et al., (2019) which states that taxpayer awareness can mediate the influence of tax audits on taxpayer compliance. Based on this description, the hypothesis proposed is:

H3: Taxpayer awareness has a significant positive effect on taxpayer compliance :

H6: Tax audits have a significant positive effect on taxpayer compliance through taxpayer awareness.

H7: Tax collection has a significant positive effect on taxpayer compliance through taxpayer awareness .

RESEARCH METHODS

This type of research is *explanatory research* which aims to reveal and explain the relationship between the variables studied, as well as seek a deeper understanding of the cause and effect between these variables. (Sugiyono, 2019) . The variables used include tax audit (X1) and tax collection (X2) as independent variables, taxpayer awareness (Z) as a mediating variable, and taxpayer compliance (Y) as a dependent variable.

The population to be used in the study is all Taxpayers registered at the West Semarang Pratama Tax Service Office (KPP) in Semarang City with a total of 53,041 taxpayers . The sample is a part or subgroup of the population selected to be the object of research. To achieve reliable results, Hair et al. suggest that the minimum sample size be between 100 and 200 , however, the larger the sample size, the better the quality of the results in the PLS-SEM analysis Hair et al., (2020) . The number of samples used was 126 respondents. Technique The sampling used in this study was *accidental sampling* , namely a sampling technique based on coincidence, namely anyone who accidentally meets the researcher and is considered suitable as a data source can be used as a sample. (Sugiyono, 2019) .

The research data used is primary data, with data collection techniques carried out using two methods, namely questionnaires and literature studies. Variables will be measured using a Likert Scale from 1 - 5, with a score of 1 = strongly disagree to a score of 5 = strongly agree . Descriptive testing tools will use a frequency distribution table that will analyze and interpret data on the characteristics or identities of respondents, as well as descriptions of the research variables. The analysis tool used to test the hypothesis is the structural equation model (SEM) through SmartPLS 3.233 software.

RESEARCH RESULT

Research Respondent Identity

Data on respondent characteristics, including gender, age, education level, and length of service, were successfully collected through a questionnaire. The results of the analysis of the respondent characteristics data are as follows

Table 1: Research Respondents

Characteristics	Information	Frequency	Percentage
Jenis Kelamin	Laki-Laki	93	73,8
	Perempuan	33	26,2
	Total	**126**	**100**
Usia	21 – 30 tahun	15	11,9
	31 – 40 tahun	29	23,0
	41 – 50 tahun	59	46,8
	> 50 tahun	23	18,3
	Total	**126**	**100**
Pendidikan	SLTP/Sederajat	15	11,9
	SMU/SMK/Sederajat	53	42,1
	Diploma	16	12,7
	Sarjana	39	31,0
	Pascasarjana	3	2,4
	Total	**126**	**100**
Pekerjaan	Karyawan Swasta	28	22,2
	Wiraswasta	98	77,8
	Total	**126**	**100**

Source: Processed primary data, 2025.

Table 1 shows that the majority of taxpayer respondents at the West Semarang Pratama Tax Office are male (73.8%), dominated by the productive age group of 41–50 years (46.8%), with a high school/vocational high school/equivalent educational background (42.1%), and most of them are self-employed (77.8%). These data reflect that tax compliance in the region involves more productive-

age men with secondary education and an independent business background, so that tax policies that are inclusive, easy to understand, and support the small and medium business sector are very relevant to implement. In addition, tax communication and education strategies need to be adjusted to these demographic characteristics so that the messages delivered are right on target and have an impact on increasing tax compliance .

Full Structural Model

The results of the outer model testing obtained using the Smart Partial Least Square (SMART-PLS) software are as follows :

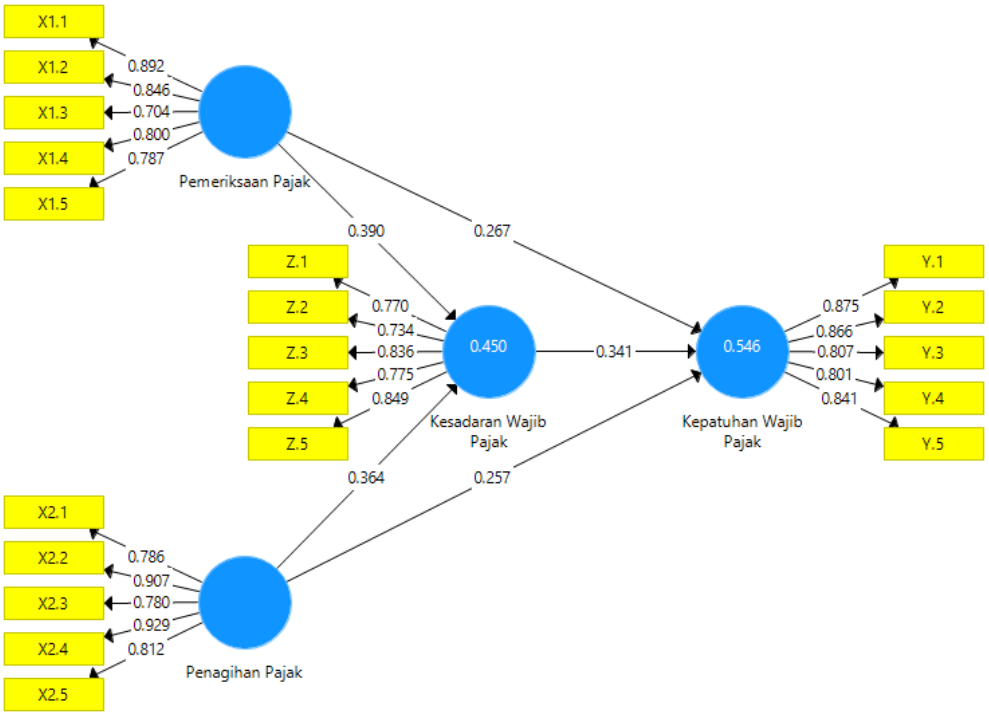


Figure 2. Full Structural Model

Results of Construct Validity and Reliability Tests

Based on the results of the research analysis, it was obtained that the results of the validity test and reliability test of the variables can be seen in the following table:

Table 2. Construct Validity and Reliability Test

Variables	Indicator	Item	Loading	AVE	Cronbach-Alpha	Composite Reliability
Tax Audit (X1)	Purpose of the examination	X1.1	0.892	0.653	0.866	0.903
	Inspection procedure	X1.2	0.846			
	Check up result	X1.3	0.704			
	Competence of tax auditors	X1.4	0.800			
	The auditor performs an assessment of the internal control system	X1.5	0.787			
Tax Collection (X2)	Tax Warning Letter	X2.1	0.786	0.715	0.898	0.926
	Invoice letter	X2.2	0.907			
	Letter of Injunction	X2.3	0.780			
	Seizure Warrant	X2.4	0.929			
	Auction letter	X2.5	0.812			
Taxpayer Awareness (Z)	Understanding of tax laws and provisions	Z.1	0.770	0.703	0.894	0.922
	Awareness of the function of taxes as a source of state financing	Z.2	0.734			
	Carry out tax obligations in accordance with applicable provisions voluntarily	Z.3	0.836			

Variables	Indicator	Item	Loading	AVE	Cronbach-Alpha	Composite Reliability
	Role in avoiding tax fraud	Z.4	0.775			
	Awareness of the importance of taxes for national development	Z.5	0.849			
Taxpayer Compliance (Y)	Registering as a taxpayer	Y.1	0.875	0.630	0.853	0.895
	Fill out the SPT form completely and clearly	Y.2	0.866			
	Calculate the amount of tax owed carefully and correctly	Y.3	0.807			
	Pay the taxes owed on time	Y.4	0.801			
	Never received a warning letter	Y.5	0.841			

*) Loading Factor must be greater than 0.7; **) AVE must be greater than 0.5 ***) Cronbachs Alpha and Composite reliability must be greater than 0.7;
Source: Processed primary data, 2025.

These results explain that, based on the convergent validity test through *the loading factor* and *Average Variance Extracted* (AVE) values, it can be declared valid, with the *loading factor values* of each construct greater than 0.70, and the AVE value greater than 0.5 (Ghozali, 2021) . The results of the reliability test seen from *the Cronbach Alpha* and *Composite Reliability values* explain that each construct is reliable, with *Cronbach Alpha* and *Composite Reliability values* greater than 0.70. Based on these results, it can be concluded that all measuring instruments in this study have met the validity and reliability test criteria, so that the analysis can be continued to the next stage.

Table 3. *Fornell-Lacker Criterion* Results

	Taxpayer Compliance	Taxpayer Awareness	Tax Audit	Tax Collection
Taxpayer Compliance	**0.838**			
Taxpayer Awareness	0.653	**0.794**		
Tax Audit	0.621	0.602	**0.808**	
Tax Collection	0.614	0.591	0.581	**0.845**

Source: Processed primary data, 202 5 .

The results of the discriminant validity test show that the square root value of AVE for each variable is higher compared to the correlation between other variables (based on the *Fornell-Larcker criteria*), so that each variable is declared to meet adequate discriminant validity and can be clearly distinguished from other variables .

R-Square

R-Square is used to assess how much the independent variables are able to explain the variation in the dependent variable. An R-Square value of 0.67 or more indicates a strong model, a value between 0.33 to 0.66 indicates a moderate model, and a value between 0.19 to 0.32 indicates a weak model. (Ghozali, 2021) :

Table 4. R-Square Results

Variables	R Square	R Square Adjusted	Q-Square
Taxpayer Compliance	0.546	0.535	0.373
Taxpayer Awareness	0.450	0.441	0.270

Source: Processed primary data, 2025.

R-Square value for the taxpayer compliance variable is 0.546. This result indicates that the variables of tax audit, tax collection, and taxpayer awareness together are able to explain the variation in taxpayer compliance by 54.6%. This value places the first model in the medium or moderate category. The *R-Square value* for the taxpayer awareness variable is 0.450. This result indicates that the variables of tax audit and tax collection together are able to explain the variation in taxpayer awareness by 45%. This value places the second model in the medium or moderate category .

Q-Square value for the taxpayer compliance variable was recorded at 0.373, which exceeds 0. Meanwhile, the *Q-Square value* for the taxpayer awareness variable reached 0.270, which is also greater than 0. These results indicate that the two models produced have a relevant predictive value (*predictive relevance*) or can predict well .

Hypothesis Test Results

Hypothesis testing is conducted to analyze the influence of tax audits, tax collection, and taxpayer awareness on taxpayer compliance, as well as the influence of tax audits and tax collection on taxpayer awareness . This test is conducted by comparing the t-statistic value to 1.96 and the p-value to 0.05. The *bootstrapping results* regarding the influence between variables are presented in Table 4 below :

Table 5. Hypothesis Test Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Decision-making
Tax Audit -> Taxpayer Compliance	0.267	3,915	0,000	H1 accepted
Tax Collection -> Taxpayer Compliance	0.257	3,618	0,000	H2 accepted
Taxpayer Awareness -> Taxpayer Compliance	0.341	4,072	0,000	H3 accepted
Tax Audit -> Taxpayer Awareness	0.390	4,073	0,000	H4 accepted
Tax Collection -> Taxpayer Awareness	0.364	4,343	0,000	H5 accepted

Source: Processed primary data, 2025.

The t-statistic value of the effect of tax audit on taxpayer compliance was recorded at 3.915, with a p-value of 0.000, indicating that the t-statistic value exceeds 1.96 and the p-value is below 0.05. This result means that tax audit has a positive and significant effect on taxpayer compliance. Therefore, hypothesis one (H1), which states that tax audit has a positive and significant effect on taxpayer compliance, **can be accepted** .

The t-statistic value of the effect of tax collection on taxpayer compliance was recorded at 3.618, with a p-value of 0.000, indicating that the t-statistic value exceeds 1.96 and the p-value is below 0.05. This result means that tax collection has a positive and significant effect on taxpayer compliance. Therefore, hypothesis two (H2), which states that tax collection has a positive and significant effect on taxpayer compliance, **can be accepted** .

The t-statistic value of the influence of taxpayer awareness on taxpayer compliance was recorded at 4.072, with a p-value of 0.000, indicating that the t-statistic value exceeds 1.96 and the p-value is below 0.05. This result means that taxpayer awareness has a positive and significant influence on taxpayer compliance. Therefore, hypothesis three (H3), which states that taxpayer awareness has a positive and significant influence on taxpayer compliance, **can be accepted** .

The t-statistic value of the effect of tax audit on taxpayer awareness was recorded at 4.073, with a p-value of 0.000, indicating that the t-statistic value exceeds 1.96 and the p-value is below 0.05. This result means that tax audit has a positive and significant effect on taxpayer awareness. Therefore, hypothesis four (H4), which states that tax audit has a significant positive effect on taxpayer awareness, **can be accepted** .

The t-statistic value of the effect of tax collection on taxpayer awareness was recorded at 4.343, with a p-value of 0.000, indicating that the t-statistic value exceeds 1.96 and the p-value is below 0.05. This result means that tax collection has a positive and significant effect on taxpayer awareness. Therefore, hypothesis five (H5), which states that tax collection has a positive and significant effect on taxpayer awareness, **can be accepted** .

Intervening Test

The results of the analysis of the influence of tax audits and tax collection on taxpayer compliance with the role of taxpayer awareness as a mediating variable can be seen in the following table:

Table 6. Intervening Test Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Decision-making
Tax Audit -> Taxpayer Awareness -> Taxpayer Compliance	0.133	2,934	0.004	H6 accepted
Tax Collection -> Taxpayer Awareness -> Taxpayer Compliance	0.124	2,920	0.004	H7 accepted

Source: Processed primary data, 2024.

The t-statistic value for the effect of tax audit on taxpayer compliance through taxpayer awareness is greater than the t-table (2.934 > 1.96) and the p-value is less than 0.05, then the alternative hypothesis can be accepted. This result means that taxpayer awareness can mediate the effect of tax audit on taxpayer compliance. This finding can be concluded if the sixth hypothesis (H6) which states that tax audit has a positive and significant effect on taxpayer compliance through taxpayer awareness, **can be accepted** .

The t-statistic value for the effect of tax collection on taxpayer compliance through taxpayer awareness is greater than the t-table (2.920 > 1.96) and the p-value is less than 0.05, then the alternative hypothesis can be accepted. This result means that taxpayer awareness can mediate the effect of tax collection on taxpayer compliance. This finding can be concluded if the sixth hypothesis (H6) which states that tax collection has a positive and significant effect on taxpayer compliance through taxpayer awareness, **can be accepted** .

DISCUSSION

The Impact of Tax Audits on Taxpayer Compliance

The results of the study indicate that taxpayers are more likely to comply if the tax audit process is carried out professionally, consistently, and accompanied by sanctions that are not only oppressive, but also have educational value. Tax audits carried out with this approach can raise taxpayer awareness of the importance of fulfilling tax obligations and reduce the potential for violations due to lack of understanding or the intention to avoid taxes. In addition, the effectiveness of transparent audits can also increase taxpayer trust in the tax system, so that they are more motivated to fulfill their obligations voluntarily and on time. These results have supported the research results of Mimi & Mulyani (2022) ; Sari et al., (2022) ; Rauf et al., (2023) ; and Oktaviani & Safitry (2024) which stated that tax audits have a significant positive effect on tax compliance.

The Impact of Tax Collection on Taxpayer Compliance

The results of the study show that the effectiveness of tax collection plays an important role in increasing taxpayer compliance. Tax collection that is carried out firmly but remains transparent and fair can encourage taxpayers to fulfill their obligations with more discipline. The existence of clear socialization regarding collection procedures and efficient mechanisms helps taxpayers understand the consequences of delays or negligence in paying taxes. Thus, a structured and consistent collection policy can create a greater sense of responsibility among taxpayers, thereby increasing the overall level of compliance. These results have supported the research results of Mustika (2021) ; Riantini & Sanulika (2023) ; and Oktaviani & Safitry (2024) which stated that tax collection has a positive and significant effect on tax compliance.

The Influence of Taxpayer Awareness on Taxpayer Compliance

These results confirm that taxpayer awareness plays a crucial role in increasing tax compliance, where a good understanding of regulations and the importance of taxes for national development encourages individuals to fulfill their obligations voluntarily. High awareness creates compliance that does not only depend on supervision or sanctions, but also comes from moral responsibility and contribution to the public interest. Strategies that strengthen tax education, both through direct socialization and the use of digital media, are important steps in building broader awareness. An approach that emphasizes transparency and effective communication from tax authorities can increase taxpayer trust, so that they are more compliant in carrying out their obligations. These results have supported the research results of Supriatiningsih & Jamil (2021) ; Handayani & Setianingrum (2022) Madjodjo & Baharuddin (2022) stated that tax awareness has a positive and significant effect on tax compliance.

The Impact of Tax Audits on Taxpayer Awareness

The results of this study indicate that tax audits not only function as a law enforcement tool, but also as an educational instrument that can increase taxpayer awareness. Tax audits that are carried out transparently and based on coaching provide taxpayers with a better understanding of the importance of compliance with tax regulations and the consequences of non-compliance. With a more communicative and educational approach, taxpayers better understand their rights and obligations, thereby increasing awareness of the role of taxes in national development. Therefore, audits that are not only repressive but also persuasive can be an effective strategy in building more sustainable tax awareness and compliance. These results have supported the research results of Lalo et al., (2019) which stated that the existence of tax audits will have a positive and significant effect on increasing taxpayer compliance.

The Impact of Tax Collection on Taxpayer Awareness

The results of this study indicate that tax collection carried out with a persuasive and educational approach can increase taxpayer awareness. Collection that is not only oriented towards fulfilling obligations, but also accompanied by socialization regarding the benefits of taxes for development, is able to build a better understanding among taxpayers. This approach reduces resistance and increases awareness of the importance of taxes as a contribution to the state, thus encouraging voluntary compliance. Therefore, a more communicative and informative collection strategy needs to be continuously implemented so that taxpayer awareness continues to increase sustainably. When the collection process is carried out with a clear and structured approach, taxpayers become more aware of their rights and obligations, so that their awareness of the importance of paying taxes increases.

CLOSING

Conclusion

Based on the research findings and analysis in the previous chapter, it can be concluded that increasing taxpayer compliance at the West Semarang Pratama Tax Office, Semarang City does not only depend on tax audits and tax collection alone, but there are other factors that also have a significant role and need attention so that employee performance is increasingly

optimal, namely taxpayer awareness. The results of this study confirm that the combination of tax audits, tax collection, and taxpayer awareness together contribute significantly to increasing taxpayer compliance at the West Semarang Pratama Tax Office, Semarang City. Based on the results of the research that has been conducted, several points of conclusion include tax audits having a significant positive effect on taxpayer compliance. Tax collection has a significant positive effect on taxpayer compliance. Tax audits have a significant positive effect on taxpayer awareness. Tax collection has a significant positive effect on taxpayer awareness. Tax audits have a significant positive effect on taxpayer compliance through taxpayer awareness at the West Semarang Pratama Tax Service Office (KPP) of Semarang City. This result means that taxpayer awareness can mediate the effect of tax audits on taxpayer compliance. Tax collection has a positive and significant effect on taxpayer compliance through taxpayer awareness of the West Semarang Pratama Tax Service Office (KPP) of Semarang City. This result means that taxpayer awareness can mediate the effect of tax audits on taxpayer compliance.

Suggestion

Based on the conclusion, it is recommended that KPP Pratama Semarang Barat improve the quality of tax audits through ongoing training for auditors, strengthening communication with taxpayers, and delivering audit results in an educational and transparent manner to encourage voluntary compliance. In addition, the tax collection process needs to be improved by optimizing timeliness, appropriate procedures, utilization of information technology, and better coordination between units, as well as balanced with education related to tax obligations and sanctions to reduce repressive approaches. Increasing taxpayer awareness is also important through ongoing education regarding the role of taxes in development, transparency in the use of tax funds, and providing incentives for compliant taxpayers as a form of appreciation and motivation.

BIBLIOGRAPHY

1. *Anam, F. K., & Kumala, R. (2022). Pengaruh Kualitas Pelayanan Pajak, Pemeriksaan Pajak dan Kepercayaan Wajib Pajak terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Cileungsi Tahun 2019 – 2021. Jurnal Ilmu Administrasi Publik, 2(3), 270–279. https://ojs.stiami.ac.id/index.php/JUMAIP/article/view/2929*
2. *Ghozali, I. (2021). Partial Least Squares: Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris. Badan Penerbit Universitas Diponegoro.*
3. *Hair, J. F., Page, M., Brunsveld, N., Merkle, A., & Cleton, N. (2020). Essentials of Business Research Methods. Taylor & Francis Group.*
4. *Handayani, H. R., & Setianingrum, T. D. (2022). Pengaruh Pemahaman Wajib Pajak, Kesadaran Wajib Pajak, Penerapan E-Filling, dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak Pribadi KPP Pratama Cimanggis. SCIENTIFIC JOURNAL OF REFLECTION : Economic, Accounting, Management and Business, 5(3), 801–809. https://doi.org/10.37481/sjr.v5i3.538*
5. *Hurriyah Saifuddin, A., Nirwana, N., & Bandang, A. (2024). Pengaruh Jumlah Wajib Pajak, Pemeriksaan Pajak, dan Penagihan Pajak menggunakan Surat Teguran dan Surat Paksa terhadap Penerimaan Pajak. Akrual: Jurnal Bisnis Dan Akuntansi Kontemporer, January, 97–113. https://doi.org/10.26487/akrual.v17i01.31252*
6. *Lalo, A., Sudarma, M., Kartini, & Syamsuddin. (2019). Effects of Taxpayer Compliance with Taxpayer Consciousness as Intervening Variable. Advances in Social Sciences Research Journal, 6(1), 168–180. https://doi.org/10.14738/assrj.61.5963*
7. *Madjodjo, F., & Baharuddin, I. (2022). Pengaruh Kesadaran Wajib Pajak dan Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak UMKM. Gorontalo Accounting Journal, 5(1), 50–67. https://doi.org/10.32662/gaj.v5i1.1979*
8. *Mardiasmo. (2018). Perpajakan Edisi Terbaru. Andi.*
9. *Mimi, & Mulyani, S. D. (2022). Pengaruh Pelayanan, Pengawasan dan Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak Badan yang Dimoderasi Digitalisasi Administrasi Perpajakan. Jurnal Magister Akuntansi Trisakti, 9(1), 37–54. https://doi.org/10.25105/jmat.v9i1.10573*
10. *Mustika, I. (2021). Pengaruh Pelaksanaan Penagihan Pajak dan Self Assessment System terhadap Kepatuhan Wajib Pajak Pada KPP Pratama Batam. Jurnal Kajian Akuntansi Dan Auditing, 16(2), 122–133. https://doi.org/10.37301/jkaa.v16i2.57*
11. *Oktaviani, A. Y., & Safitry, M. (2024). Pengaruh Pemeriksaan Pajak dan Penagihan Pajak terhadap Kepatuhan Pajak Pertambahan Nilai (PPn) Pada KPP Pratama Jakarta Pasar Rebo Pada Tahun 2022. Jurnal Pajak Vokasi (JUPASI), 5(2), 20–25. https://doi.org/10.31334/jupasi.v5i2.4108.g2091*
12. *Rauf, A., Mahmud, A., & Yuliana. (2023). Pengaruh Himbauan Pajak, Pemeriksaan Pajak dan Penagihan Pajak terhadap Tingkat Kepatuhan Wajib Pajak Dalam Pelunasan Pajak Penghasilan Badan. JOPPAS: Journal of Public Policy and Administration, 4(2), 74–79. https://doi.org/10.31539/joppas.v4i2.6145*
13. *Riantini, K., & Sanulika, A. (2023). Pengaruh Kewajiban Kepemilikan NPWP dan Penagihan Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi dengan Sanksi Perpajakan Sebagai Variabel Moderasi. Sinomika Journal, 1(5), 1399–1416. https://doi.org/10.54443/sinomika.v1i5.631*
14. *Rois, A., & Asyik, N. F. (2022). Pengaruh Self Assessment System, Pemeriksaan Pajak, Pengetahuan Pajak, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi. Jurnal Ilmu Dan Riset Akuntansi, 11(5), 1–21. https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4526*
15. *Sari, D. K., Fitrianty, R., & Rahayu, S. (2022). Pengaruh Edukasi, Pengawasan dan Pemeriksaan Pajak*

terhadap Peningkatan Kepatuhan Wajib Pajak di KPP Pratama Surabaya Genteng. Jurnal Pendidikan Dan Konseling, 4(6), 6304–6320. https://doi.org/10.31004/jpdk.v4i6.9293

16. *Sugiyono. (2019). Metode Penelitian Kuantitatif Kualitatif dan R&D. Alfabeta.*
17. *Supriatiningsih, & Jamil, F. S. (2021). Pengaruh Kebijakan E-Filing, Sanksi Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. Jurnal Ilmiah Akuntansi Kesatuan, 9(1), 199–206. https://doi.org/10.37641/jiakes.v9i1.560*