

The Strategies Role of Tax Management Effectiveness in Corporate Tax Compliance: Financial Condition, Tax Understanding, and Tax Awareness

Anova Pepsy Kriswardhani¹ ✉, Wiwik Lestari²

¹Faculty of Economics & Business University of Hayam Wuruk Perbanas, Indonesia

²Faculty of Economics & Business University of Hayam Wuruk Perbanas, Indonesia

✉ anovapepsy01@gmail.com, wiwiek@perbanas.ac.id

Abstract

Purpose: *This research fosters a conceptual framework for tax compliance behavior by integrating economic and social psychological perspectives through the Slippery Slope Framework. This concept postulates that taxpayer compliance is affected by two primary dimensions, specifically the power of tax authorities and taxpayers' trust in authorities.*

Methodology/approach: *In this research, a survey-based quantitative approach was utilized to examine the effects of financial condition, tax understanding, and taxpayer awareness on corporate taxpayer compliance, in addition to observe the moderating role of tax management effectiveness. The research was administered during the period 22 December 2025 to 11 January 2026. Data were collected from corporate taxpayers registered at KPP Pratama Surabaya Sukomanunggal. The data were analyzed using SmartPLS version 4.1.1.6. A total of 100 corporate taxpayers were selected using purposive sampling.*

Findings: *The findings discovered that financial conditions did not have any noteworthy effect upon corporate taxpayer compliance. Besides, tax understanding and taxpayer awareness results had positive and significant influence on corporate taxpayer compliance. Furthermore, tax management effectiveness did not moderate the relationships among financial conditions, tax understanding, and taxpayer awareness toward corporate taxpayer compliance.*

Practical implications: *This study suggests that tax authorities should prioritize improving taxpayers' understanding and awareness to enhance compliance, rather than focusing primarily on financial conditions or tax management effectiveness.*

Originality/value: *This research delivers theoretical contributions to the tax compliance literature and recommends concrete suggestions for tax authorities in recommending policies and approaches to expand corporate taxpayer compliance.*

Keywords:

Tax Compliance; Financial Condition; Tax Understanding; Tax Awareness; Tax Management Effectiveness.

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INTRODUCTION

In 2025, approximately 82.1% of Indonesia’s State Budget (APBN) revenue was developed from taxation (Directorate General of Taxes, *Taxes Grow, Indonesia Resilient*, 2025). However, as 3 May 2025, the formal tax compliance ratio had only reached 73.61%. Tax revenue mainly matters on the level of taxpayer compliance. Statistics from the Directorate General of Taxes indicate that while the overall official compliance ratio during the 2021–2024 period consistently exceeded annual targets, compliance levels for certain taxpayer segments remained below 86.97% between 2021 and 2023. This condition emphasizes the enduring requirement to support taxpayer compliance in Indonesia.

Tax compliance is a crucial marker for measuring the effectiveness of a country’s tax system. Table 1 presents data on Indonesia’s formal tax compliance ratios by taxpayer segmentation.

Table 1. Taxpayer Compliance Data

Taxpayer Segmentation	2024	2023	2022	2021
Corporate Taxpayers	57.59%	69.78%	67.15%	61.27%
Individual Employees	108.78%	94.07%	93.71%	98.73%
Individual Non-Employees	27.96%	67.41%	69.11%	45.53%
Overall Compliance Ratio	85.75%	86.97%	86.80%	84.07%

In 2021 and 2022, the target for the formal taxpayer compliance ratio was identified at 80% of taxpayers expected to put forward their Annual Tax Returns (SPT). The target subsequently raised up to 82% in 2023 and further to 83.22% in 2024, presenting the government’s accomplishments to emphasize taxpayer compliance. Generally, the aggregate compliance ratio stayed relatively stable, ranging from approximately 85,90% during the 2021–2024 period and consistently surpassing government targets. Nonetheless, compliance among corporate taxpayers presented a less favorable trend. Corporate tax compliance ranged between 61.27% and 69.78% from 2021 to 2023 and rejected further to 57.59% in 2024. These figures imply that compliance in this segment needs substantial enhancement to sustainable state revenue. Consequently, enhancing compliance among corporate taxpayers remains a major challenge in optimizing tax revenue, necessitating continuous efforts by the Directorate General of Taxes over education, socialization, and the utilization of digital tax administration systems.

In actual fact, there are abundant circumstances in which firms with strong financial conditions and adequate tax understanding still exhibit non-compliant behavior. This phenomenon specifies that tax compliance is not regulated exclusively through rational issues for instance financial capacity or else technical tax understanding. As an alternative, other issues may interfere to support or decline the relationship between internal taxpayer characteristics and compliance behavior.

Consequently, it is vital to classify determining factor of tax compliance from both internal and external perspectives, as well as regulatory and fiscal policy environments. From an internal perspective, a firm's financial condition often assists as a primary consideration in fulfilling tax obligations. Additionally, tax understanding and tax awareness are extensively known as significant factors influencing compliance levels. Tax compliance is therefore acknowledged to be affected by a firm's financial condition, its level of understanding of tax regulations, and the moral awareness of taxpayers in fulfilling their obligations.

Taking into consideration, these theoretical considerations, this study focuses empirically on corporate taxpayers. Corporate taxpayers not only make a strategic contribution to state revenue but also face more complex administrative procedures and tax obligations compared to individual taxpayers. As a result, recognizing the issues that affect corporate tax compliance is highly relevant intended for supporting sustainable revenue mobilization.

Accomplishing voluntary tax compliance endures a major challenge, as taxpayers do not acquire direct and immediate benefits from paying taxes. Previous studies have confirmed that both internal and external factors influence voluntary compliance behavior. Among internal determinants, financial condition, tax understanding, and tax awareness have been consistently emphasized as key explanatory variables.

Nonetheless, the relationships between financial condition, tax understanding, tax awareness, and tax compliance are not always linear or direct. Theoretically, sound financial conditions enable firms to meet tax obligations on time, tax understanding increases the accurate application of tax rules, and tax awareness improves moral commitment to compliance. Though, previous studies have informed lacking consistency findings regarding the effects of these factors on compliance behavior.

Numerous studies discovered divergent results. Syahrina et al. (2024) found that financial condition had a negative effect on tax compliance among MSMEs, whereas Risna and Priono (2022) reported a positive effect. Hapsari and Kholis (2020) showed that tax understanding influences compliance, and Anakotta et al. (2023) recorded a positive and significant relationship. Similarly, Hapsari and Kholis (2020) found that tax awareness did not affect compliance, whereas Guna et al. (2022) reported a positive effect. In relation to the inconsistent findings reported in previous studies, this study identifies that most prior research has not provided a comprehensive explanation for the non-significant relationships among variables. This indicates the presence of methodological limitations, including differences in variable measurement and variations in sample characteristics, which may influence the empirical results.

Earlier studies had largely focused on direct relationships between financial condition, tax understanding, tax awareness, and tax compliance, without adequately considering managerial mechanisms that might strengthen or weaken these effects. In this context, tax management

effectiveness emerges as a potentially critical factor in determining a firm's ability to manage tax obligations efficiently and comply with tax regulations. This study try to find this gap by observing tax management effectiveness as a moderating variable. Grounded in the Compliance-Based View (Braithwaite, 2009), compliance is not solely driven by individual intentions, but is also shaped by organizational systems and control mechanisms. Accordingly, the effectiveness of tax management is theoretically justified as a moderating variable in these relationships.

Dwikora Harjo (2023) categorizes tax management as a sequence of actions assumed by companies to handle their tax obligations effectively and efficiently though enduring within the framework of applicable tax regulations. Effective tax management supports companies to develop tax planning, advance compliance with tax regulations, and decrease possible tax dangers result from miscalculations in tax reporting and payment. Companies with effective tax management systems are more likely to translate adequate financial conditions, sound tax understanding, and a high level of taxpayer awareness into more ideal tax compliance behavior.

A favorable financial condition does not automatically result in compliance if corporate taxpayers lack effective tax management practices. Correspondingly, strong tax understanding does not essentially manage compliance in the absence of optimal tax management. The same applies to tax awareness; moral commitment alone may not translate into compliance if corporate income tax burdens are poorly managed. Ineffective tax management may cause excessive tax burdens, deviating from an optimal Effective Tax Rate (ETR). Subsequently, tax management effectiveness is expected to reinforce the relationship between internal factors financial condition, tax understanding, and tax awareness and corporate tax compliance.

Thus, this study includes tax management effectiveness as a moderating variable to enlighten its role in strengthening the effects of financial condition, tax understanding and tax awareness upon corporate tax compliance. Tax management effectiveness is positioned as a moderating variable rather than a mediating variable, as it represents an organizational mechanism that shapes the context in which internal taxpayer factors influence compliance. Tax management effectiveness reflects the firm's capability in tax planning, administrative accuracy, and regulatory compliance. This research purpose is to observe the effects on financial condition, tax understanding, and tax awareness upon corporate tax compliance, with tax management effectiveness serving identical to a moderating variable. The innovation of this research keeps integrating internal taxpayer factors with tax management mechanisms as a moderating element, an approach that has acknowledged inadequate experimental consideration in Indonesian context. Most prior studies have primarily focused on internal taxpayer factors, such as tax understanding and tax awareness, in explaining tax compliance. Therefore, the novelty of this study lies in integrating internal taxpayer factors (financial condition, tax understanding, and tax awareness) with an organizational dimension, namely tax

management effectiveness, within a single analytical model. Existing studies have generally not integrated these two perspectives into a comprehensive framework, particularly by positioning tax management effectiveness as a moderating variable. The discoveries are considered to contribute to the tax compliance behavior literature and provide policy-relevant insights for tax authorities and business practitioners in supporting sustainable tax compliance systems.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Taxpayer Compliance

The Slippery Slope Framework (SSF) developed by Kirchler and Hoelzl (2018), tax compliance theory explains why taxpayers comply or do not comply with their tax obligations. While SSF is primarily developed at the individual level, its underlying principles can be extended to the organizational context. At the firm level, tax management effectiveness reflects the implementation of internal control systems, structured procedures, and managerial oversight, which can be interpreted as manifestations of both trust and power within the organization. Effective tax management practices indicate the firm's commitment to comply with tax regulations (trust) as well as the presence of internal mechanisms that ensure adherence to such regulations (power).

The arrangement of trust in authorities and the power of authorities can effectively cut down taxpayer non-compliance. From the SSF perspective, when the power of authorities is high, taxpayers tend to demonstrate compliance due to the perceived risk of sanctions. On the other hand, when the level of trust is high, taxpayers are more likely to fulfill their tax obligations voluntarily, as they perceive taxation as a moral contribution to national development. Thus, trust turns out to be the primary source of voluntary compliance, which embodies a more stable and sustainable form of tax compliance.

Socio-psychological variables, such as trust in government, tend to influence voluntary tax compliance, however deterrence variables in the taxation context are associated with preventing non-compliance through sanctions and monitoring. For example, tax penalties tend to reassure enforced tax compliance. The framework merges economic perspectives (economic deterrence model) and psychological perspectives (psychological model) in tax behavior to enlighten taxpayer compliance.

Additionally, tax compliance can also be described through the Compliance-Based View proposed by Braithwaite (2009). This approach considers tax compliance as the outcome of dynamic interactions between taxpayers and tax authorities, rather than solely the result of sanction threats. It highlights that compliance is affected by attitudes, perceived legitimacy, and the quality of the regulatory relationship between regulated entities and the regulator.

Grounded in the Slippery Slope Framework, tax compliance is influenced not only by external factors such as the power of authority, but also by internal taxpayer factors, including tax

understanding and tax awareness. Tax management effectiveness acts as an organizational mechanism that facilitates the translation of these internal factors into optimal compliance behavior.

Financial Condition

Financial condition displays the overall financial health of an entity and indicates a company's capability to connect both short-term and long-term responsibilities, manage assets and liabilities, and achieve its financial objectives. In the context of corporate taxpayers, financial condition signifies the extent to which a firm is capable of managing and controlling cash inflows and outflows, including the management of savings, debt obligations, and investment allocation. The Indonesian Ministry of Finance (2022) states financial condition as an indicator of financial soundness evaluated by the ability of income to cover expenditures.

Tax Understanding

Tax understanding denotes to the process by which taxpayers obtain knowledge and comprehension of tax regulations, allowing them to fulfill their tax obligations and exercise their rights correctly. Rahayu (2017) stresses that tax understanding is not simply theoretical but also contains practical capability in independently and responsibly performing tax-related activities. Similarly, Mardiasmo (2022) describes tax understanding as the extent to which individuals are familiar with and comprehend tax regulations, including types of taxes, calculation procedures, reporting and payment mechanisms, along with taxpayers' rights and obligations.

From a behavioral perspective, the Theory of Planned Behavior (TPB), projected by Ajzen (1991), proposes that personal performance, including tax compliance behavior, is formed by way of behaving, personal standards, and perceived behavioral control (PBC). Tax understanding positively influences these components by encouraging favorable attitudes toward tax obligations, improving taxpayers' confidence in their ability to comply (perceived behavioral control), and supporting beliefs that tax obligations are both feasible and necessary to fulfill. Therefore, higher levels of tax understanding strengthen taxpayers' intentions to comply with tax regulations.

Tax Awareness

Tax awareness means a condition in which taxpayers understand, recognize, and develop a positive attitude toward their tax obligations. Under such circumstances, corporate taxpayers are willing to achieve their tax obligations independently, in an appropriate manner, and without coercion from tax authorities. Nurmantu (2020) explains tax awareness as a state in which taxpayers comprehend and acknowledge their rights and obligations within the tax system and are willing to comply voluntarily. Likewise, Torgler (2022) intellectualizes tax awareness as an expression of tax morale, namely an individual's intrinsic motivation to pay taxes, which is shaped by values, social norms, and perceptions of fairness and transparency within the tax system.

Based on these perspectives, tax awareness can be viewed as a multidimensional construct

that reflects the extent to which corporate taxpayers understand, accept, and internalize their tax obligations within the fiscal system. Empirical evidence maintains the role of tax awareness in enhancing compliance behavior.

Tax Management Effectiveness

According to Metz et al. (2019), effectiveness refers to the extent to which organizational objectives are achieved accurately and comprehensively, regardless of the number of resources utilized. Organizational effectiveness reveals the degree to which an organization successfully attains its goals. In the context of corporate taxpayers, tax management effectiveness indicates the firm's ability to fulfill its tax obligations optimally in accordance with prevailing regulations while simultaneously minimizing tax burdens without violating legal provisions. Suandy (2021) describes tax management as an integral part of corporate management concerned with how an entity plans, implements, and controls its tax obligations in order to achieve greater efficiency. Effectiveness in this context is not merely evaluated based on formal compliance but also on the firm's capability to align tax strategies with overall business objectives.

From a quantitative measurement perspective, tax management effectiveness is commonly assessed using the Effective Tax Rate (ETR), which stands for the ratio of tax cost to pre-tax income. The ETR reveals the extent to which a firm prospers in decreasing its effective tax burden through tax management strategies. Although the concept of tax management effectiveness is theoretically associated with objective measures such as the Effective Tax Rate (ETR), this study employs perceptual Likert-based indicators to capture the implementation of tax management practices at the firm level. ETR is not directly used as a measurement in this study, this study adopts perceptual measures to capture tax management practices. Mardiasmo (2022) highlights that sound tax management is considered by formal compliance, which contains accurate tax calculation, timely tax payment, and the submission of tax returns in accordance with statutory deadlines. Inaccurate or delayed reporting may result in administrative sanctions, signaling weak tax management effectiveness within the firm.

Based on the research problem formulation and research objectives, the hypotheses proposed in this study are as follows:

H₁: Financial condition affects corporate taxpayer compliance.

Financial condition reflects the economic capacity of taxpayers to fulfill their tax obligations. From the perspective of the Slippery Slope Framework (Kirchler & Hoelzl, 2018), tax compliance is influenced by two primary dimensions, namely the power of authority and trust in authority. Taxpayers with adequate financial conditions tend to perceive a lower level of risk associated with tax burdens and are more capable of fulfilling their tax obligations without significant financial pressure. This condition may facilitate the development of both voluntary compliance and enforced

compliance, driven by rational considerations toward tax authorities. Therefore, a favorable financial condition theoretically enhances taxpayers' ability to respond positively to tax policies and authorities, thereby increasing compliance. The proposed hypothesis is as follows:
H₁: Financial condition has a positive and significant effect on corporate taxpayer compliance.

H₂: Tax understanding affects corporate taxpayer compliance.

Tax understanding reflects the level of taxpayers' knowledge regarding tax regulations and procedures. Within the framework of the Slippery Slope Framework (Kirchler & Hoelzl, 2018), tax understanding plays a role in shaping trust in authority, as taxpayers who comprehend tax rules tend to develop more positive perceptions of the tax system and tax authorities. This trust, in turn, fosters voluntary compliance, whereby taxpayers fulfill their obligations not due to coercion, but based on their confidence in the tax system. Therefore, the proposed hypothesis is as follows:
H₂: Tax understanding has a positive and significant effect on corporate taxpayer compliance.

H₃: Taxpayer awareness affects corporate taxpayer compliance.

Taxpayer awareness reflects the moral attitude and perception of taxpayers regarding the importance of taxation as a contribution to the state. Within the Slippery Slope Framework (Kirchler & Hoelzl, 2018), awareness is associated with trust in authority, which fosters the development of voluntary compliance. Taxpayers with a high level of awareness tend to comply not due to coercion, but because of their internalized sense of obligation. The proposed hypothesis is as follows:

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

H₄: Tax management effectiveness moderates the relationship between financial condition and corporate taxpayer compliance.

Tax management effectiveness reflects an organization's ability to systematically plan, manage, and control its tax obligations. Drawing on the Compliance-Based View (Braithwaite, 2009), well-established management systems can enhance compliance through internal control mechanisms and procedural arrangements. Therefore, firms with effective tax management systems are expected to maximize the influence of financial condition on corporate taxpayer compliance. Therefore, the proposed hypothesis is as follows:

H₄: Tax management effectiveness moderates the relationship between financial condition and corporate taxpayer compliance.

H₅: Tax management effectiveness moderates the relationship between tax understanding and corporate taxpayer compliance.

Tax understanding reflects the cognitive aspect of taxpayers that contributes to the development of trust in the tax system. Taxpayers who understand tax regulations tend to evaluate their tax obligations more rationally. From the perspective of the Slippery Slope Framework (SSF),

trust alone is insufficient to generate optimal compliance without the support of structural mechanisms. In this context, tax management effectiveness represents an internal form of the power of authority within the organization, ensuring that the implementation of tax regulations is carried out effectively. Accordingly the hypothesis is formulated as follows:

H₅: Tax management effectiveness moderates the relationship between tax understanding and corporate taxpayer compliance.

H₆: Tax management effectiveness moderates the relationship between taxpayer awareness and corporate taxpayer compliance.

Taxpayer awareness reflects normative and moral aspects associated with tax morale, which, within the Slippery Slope Framework (SSF), is included in the dimension of trust in authority. Taxpayers with a high level of awareness tend to possess an intrinsic commitment to comply. However, according to the SSF, compliance based solely on trust may be unstable if it is not supported by control mechanisms (power). In this context, tax management effectiveness functions as an internal control system as well as a monitoring and supervisory mechanism.

Accordingly the hypothesis is formulated as follows:

H₆: Tax management effectiveness moderates the relationship between tax awareness and corporate tax compliance.

METHOD

According to the literature review and previous studies, this research aimed to test the proposed hypotheses regarding the effects of financial condition, tax understanding, and tax awareness on tax compliance, with tax management effectiveness serving as a controlling variable. The study improved an empirical model that incorporates financial condition, tax understanding, and tax awareness as independent variables, tax compliance as the dependent variable, and tax management effectiveness as the moderating variable. A quantitative research approach was utilized, employing main data collected throughout survey. The inhabitants of this research included taxpayers enlisted at KPP Pratama Surabaya Sukomanunggal, with a sample of one hundred registered corporate taxpayers selected for analysis.

According to Hair et al. (2022), quantitative studies engaging regression analysis or basic structural equation modeling (SEM) may use a smallest sample scope of one hundred respondents to achieve adequate statistical power. Beyond the guidelines suggested by Joseph F. Hair Jr. et al., this study employs a statistical power analysis. With an assumed effect size of 0.15, a significance level of 5%, and a statistical power of 0.80, the minimum required sample size is estimated at 77 observations. Accordingly, the final sample of 100 respondents exceeds this threshold and is deemed adequate to detect the hypothesized relationships. In the context of PLS-SEM, the sample size in this study also meets the *10-times rule* criterion, which states that the

minimum sample size should be at least ten times the maximum number of structural paths directed at a particular construct. Given that the number of structural paths in this research model is relatively limited, a sample size of 100 respondents is considered sufficient for the analysis.

Thus, this study carefully chosen a sample of one hundred registered corporate taxpayers at KPP Pratama Surabaya Sukomanunggal. A purposive sampling technique was employed, whereby the sample was restricted to corporate taxpayers with legal forms of limited liability companies (PT), limited partnerships (CV), or firms, and with a minimum operating period of three years.

To obtain respondents, questionnaires were distributed to registered corporate taxpayers at KPP Pratama Surabaya Sukomanunggal through Account Representatives. This study is limited to corporate taxpayers registered at KPP Pratama Surabaya Sukomanunggal, which may restrict the generalizability of the findings to broader contexts. However, this limitation is justified as the selected tax office represents a diverse composition of corporate taxpayers in terms of business scale, industry, and operational characteristics.

The targeted respondents comprised directors, managers, or tax staff responsible for tax-related matters within the respective firms. The heterogeneity of respondents' positions, including directors, managers, and tax staff, offers a more comprehensive understanding of organizational tax compliance practices, thereby enriching the overall quality of the data.

Data collection was directed by means of a structured questionnaire administered via a Google Form link, which was distributed to all 100 respondents. The questionnaire involved various details allied to the variables examined in this research, together with measurement instruments required for the investigation of the research data.

Tabel 1. Research Instrument Grid

No	Variable	Indicator	Code	Source
1	Financial Condition (X1)	Reporting all business income	KK1	Risna & Priono (2022)
		Reporting all business expenses	KK2	
		Availability of cash to pay taxes	KK3	
		Consistent profit generation each year	KK4	
2	Tax Understanding (X2)	Understanding of tax regulations, particularly Annual Tax Returns (SPT)	PP1	Risna & Priono (2022)
		Understanding of procedures for reporting Corporate Income Tax Annual Returns	PP2	
		Knowledge of the deadline for submitting Annual Tax Returns	PP3	
		Knowledge of administrative sanctions for late submission of	PP4	

Annual Tax Returns				
3	Taxpayer Awareness (X3)	Awareness that taxes constitute the largest source of government revenue	KWP1	Risna & Priono (2022)
		Awareness that taxes contribute to national development and therefore represent an obligation that must be fulfilled	KWP2	
		Awareness of potential legal risks arising from tax non-compliance	KWP3	
4	Corporate Taxpayer Compliance (Y)	Accuracy in completing Annual Tax Returns	KWPB1	Asiah et al. (2020)
		Timeliness in submitting Annual Tax Returns	KWPB2	
		Proper storage and documentation of Annual Tax Return records	KWPB3	
5	Tax Management Effectiveness (M)	Tax planning aimed at achieving an effective tax rate (ETR)	EPP1	Kusbiantora & Asmara (2025)
		Establishment of a dedicated tax management division or unit	EPP2	
		Internal control to ensure that Annual Tax Returns are reported in accordance with actual conditions	EPP3	
		Internal control to ensure that Annual Tax Return reporting complies with tax regulations	EPP4	
		Management guidance to ensure that all tax obligations are fulfilled in accordance with tax regulations	EPP5	

In this study, each questionnaire item represents an observed variable. This study acknowledges the potential for common method bias, as all data were collected using self-reported questionnaires. To mitigate this issue, several procedural remedies were applied, including ensuring respondent anonymity and emphasizing that there were no right or wrong answers. In addition, a statistical test was conducted using the full collinearity assessment approach.

For quantitative measurement determinations, responses were evaluated using a five point Likert scale (Sugiyono, 2021). The use of this measurement scale facilitates clearer interpretation of results and enables effective comparison across variables. As declared by Sugiyono (2022) respondents' perceptions in quantitative research could be assessed employing a five point Likert scale, such as using strongly agree is scored 5, agree is 4, neutral is 3, disagree is 2, and strongly

disagree is 1.

The data analysis method utilized in this research is Structural Equation Modeling (SEM) using the Partial Least Squares Path Modeling (PLS) approach. SEM-PLS analysis conducted with SmartPLS consists of two main components: the external model (measurement model) and the internal model (structural model). Data obtained from the field survey were observed using the SEM framework to observe both quantity properties and organizational relationships among variables.

In SmartPLS, moderating effects were tested using either the product indicator approach or the two-stage approach, as suggested by Hair et al. (2022). Statistically, the occurrence of a moderating effect was assessed on the basis of the path coefficient and p-value obtained from the bootstrapping procedure. A moderating effect was considered significant when the interaction path coefficient is statistically significant ($p\text{-value} < 0.05$), indicating that the moderating variable effects the connection between the independent and dependent variables. On the other hand, if the interaction effect was not statistically significant, the variable could not be regarded as a moderator (Hair et al., 2022). To survey the role of tax management effectiveness (M) in strengthening or weakening the relationships between the independent variables financial condition, tax understanding, and tax awareness and the dependent variable corporate tax compliance this study employed moderating effect analysis. According to Baron and Kenny (1986), moderation analysis is vital because causal relationships between independent variables (X) and dependent variables (Y) often do not operate in isolation but may be contingent upon the presence of a third variable with a conditional influence.

Validity and reliability testing are important standards for confirming the quality of research instruments. An instrument is measured valid when it accurately measures the intended construct. In the context of SEM-PLS, convergent validity is established when indicator loadings exceed 0.70 and the Average Variance Extracted (AVE) is greater than 0.50 (Hair et al., 2022). Instruments that fail to meet validity criteria cannot adequately represent the constructs, thereby reducing the meaningfulness of the research findings. Reliability, on the other hand, reflects the consistency and stability of the instrument in producing measurement results that are free from random error. A summary of the rule of thumb for measurement model evaluation is presented in Table 2.

Table 2. Summary of Rule of Thumb for Measurement Evaluation

Criteria	Parameter	Rule of Thumb
Indicator Validity	Factor Loading	> 0.60 is acceptable for explanatory research
Internal Consistency Reliability	Composite Reliability	$\geq 0.70\text{--}0.90$ is acceptable for explanatory research
Convergent Validity	Average Variance	> 0.50 is acceptable for both confirmatory

	Extracted (AVE)	and explanatory research
Discriminant Validity	Square Root of AVE and Inter-Construct Correlation	The square root of AVE of each construct should be greater than its correlations with other latent constructs

Source: Hair et al. (2022)

In portraying the relationships among latent variables based on relevant theoretical foundations, an proper structural model is required. The design of this model purposes to test hypotheses regarding the effects of financial conditions, tax understanding, and corporate taxpayer awareness on corporate taxpayer compliance. The structural model assessment is directed to calculate model adequacy and the suitability of quantitative indices in accordance with established standards in quantitative research.

In this analysis, the coefficient of determination (R-square) is used as the primary evaluation criterion. As a reference, this study applies rule-of-thumb guidelines for structural model evaluation, as presented in Table 3.

Table 3. Summary of Rule of Thumb for Structural Model Evaluation

Criteria	Parameter
R-Square (R ²)	≥ 0.25, ≥ 0.50, and ≥ 0.75 indicate weak, moderate, and substantial models, respectively
Average Path Coefficient (APC)	A p-value ≤ 0.05 indicates an acceptable model
Average Block VIF (AVIF)	≤ 3.3 is ideal; however, values ≤ 5 are still acceptable
Average Adjusted R-Square (AARS)	p-value ≤ 0.05

Source: Hair et al. (2022)

To observe the relationships, strength, and direction of the effects of the independent variables on the dependent variable, as well as the moderating variable under investigation, hypothesis testing is managed by assessing the path coefficients and the significance of p-values. The evaluation is accomplished to regulate the effects among variables based on the hypothesized relationships tested through a resampling procedure. A two-tailed significance level with a p-value threshold of 0.05 is applied in this study.

RESULTS AND DISCUSSION
Measurement Model (Outer Model)
Validity and Reliability Assessment

Construct validity and discriminant validity constitute essential fundamentals in advance of the evaluation of the structural (inner) model. The fulfilment of these validity criteria indicates that the measurement model is adequate and reliable, thereby ensuring that the results of the relationships among latent variables can be interpreted accurately and are scientifically robust.

Table 4. Indicator Validity (Outer Loading Results)

Construct	Indicator	Outer Loading	Remark
Corporate Taxpayer Compliance 1	KWPB1	0.912	Valid
Corporate Taxpayer Compliance 2	KWPB2	0.863	Valid
Corporate Taxpayer Compliance 3	KWPB3	0.818	Valid
Financial Condition 1	KK1	0.845	Valid
Financial Condition 2	KK2	0.850	Valid
Financial Condition 3	KK3	0.836	Valid
Financial Condition 4	KK4	0.654	Valid
Tax Understanding 1	PP1	0.923	Valid
Tax Understanding 2	PP2	0.940	Valid
Tax Understanding 3	PP3	0.876	Valid
Tax Understanding 4	PP4	0.802	Valid
Taxpayer Awareness 1	KWP1	0.912	Valid
Taxpayer Awareness 2	KWP2	0.863	Valid
Taxpayer Awareness 3	KWP3	0.818	Valid
Tax Management Effectiveness 1	EPP1	0.777	Valid
Tax Management Effectiveness 2	EPP2	0.834	Valid
Tax Management Effectiveness 3	EPP3	0.885	Valid
Tax Management Effectiveness 4	EPP4	0.881	Valid
Tax Management Effectiveness 5	EPP5	0.850	Valid

Source: SmartPLS 4 (data processed)

Based on Table 4, the whole markers display outer loading values above 0.60. According to Hair et al. (2022), outer loading values exceeding 0.70 are strongly recommended as they indicate high indicator reliability. Nevertheless, indicators with outer loading values of 0.60 or higher remain acceptable and can be considered valid, provided that they are theoretically relevant and do not compromise the overall quality of the construct. For that reason, it can be determined that all markers employed in this research satisfy the criteria for convergent validity and are appropriate for measuring their respective latent constructs.

Table 5. Discriminant Validity Test Results (Fornell–Larcker Criterion)

Construct	EPP	KWPB	KWP	KK	PP
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EPP	0.846	0.629	0.569	0.524	0.552
KWPB	0.629	0.886	0.666	0.531	0.710
KWP	0.569	0.666	0.866	0.403	0.660
KK	0.524	0.531	0.403	0.800	0.472
PP	0.552	0.710	0.660	0.472	0.887

Source: SmartPLS 4 output (processed data)

Based on Table 5, the results of the discriminant validity test imply that the whole HTMT significances among constructs are below the threshold of 0.90. According to Hair et al. (2021), HTMT values below 0.90 verify that discriminant validity has been established. This finding evokes that each construct in the research model exhibits adequate empirical distinctiveness. Therefore, it can be determined that the measurement model satisfies the criteria for discriminant validity.

Reliability Assessment

Reliability testing objectives to ensure that each latent construct in the study validates adequate internal consistency and is capable of explaining indicator variance satisfactorily. This assessment is conducted using Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE).

Table 6. Reliability Test Results

Construct	Cronbach's Alpha	Composite Reliability (pc)	AVE
Tax Management Effectiveness	0.901	0.926	0.716
Corporate Taxpayer Compliance	0.862	0.916	0.785
Taxpayer Awareness	0.831	0.899	0.749
Financial Condition	0.808	0.876	0.640
Tax Understanding	0.910	0.936	0.787

Source: SmartPLS 4 output (processed data)

Based on Table 6, all hypotheses display Cronbach's Alpha and Composite Reliability standards directly above the threshold of 0.70, indicating satisfactory inner consistency. In addition, the Average Variance Extracted (AVE) values for all constructs exceed 0.50, suggesting that the latent constructs adequately explain the variance of their indicators. Consequently, all constructs are considered reliable and appropriate for subsequent structural model testing.

Structural Model (Inner Model)

Coefficient of Determination (R-square)

The coefficient of determination (R-square) is managed to assess the ability of the independent

variables to enlighten the variance of the dependent variable within the structural model. A higher R-square value indicates stronger explanatory power, suggesting that the model is adequate and appropriate for hypothesis testing.

Table 7. Results of the Coefficient of Determination (R-square) Test

Endogenous Variable	R-square	Adjusted R-square	Interpretation
Corporate Tax Compliance	0.645	0.616	Moderate to strong

Source: SmartPLS 4 output (processed data)

Based on Table 7, the R-square value of 0.645 indicates that 64.5% of the variance in corporate taxpayer compliance is explained by financial conditions, tax understanding, taxpayer awareness, and tax management effectiveness included in the research model. Meanwhile, the Adjusted R-square value of 0.616 suggests that, after accounting for the amount of independent variables, the model retains good explanatory power. According to commonly used guidelines, R-square values of approximately 0.25, 0.50, and 0.75 represent weak, moderate, and substantial explanatory power, respectively. Therefore, the R-square value obtained in this study falls within the moderate-to-substantial category, indicating that the structural model demonstrates adequate explanatory capability and is appropriate for hypothesis testing.

Model Fit Assessment

Model fit assessment aims to assess the grade of correspondence between the proposed research model and the empirical data. In SEM-PLS, model fit indicates whether the specified structural model is adequate and appropriate for testing the relationships among variables.

Table 8. Model Fit Test Results

Indicator	Value	Criterion	Interpretation
SRMR	0.091	< 0.10	Fit

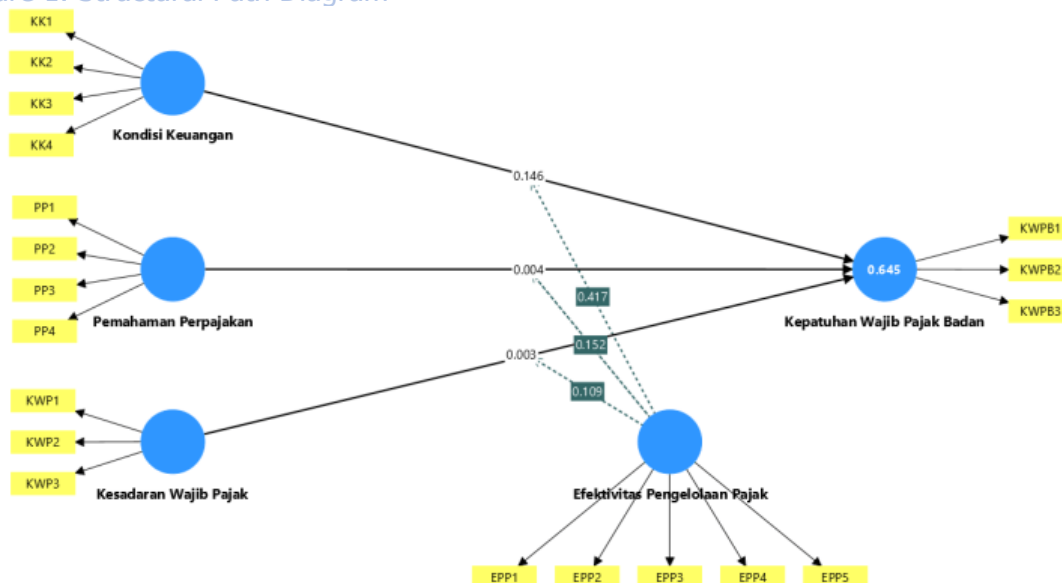
Source: SmartPLS 4 output

Based on Table 8, the SRMR value of 0.091, which is below the threshold of 0.10, indicates that the research model satisfies the model fit criterion and is appropriate for further analysis.

Hypothesis Testing

Hypothesis testing in this research is directed to examine the effects among latent variables within the structural (inner) model. The evaluation is performed by assessing the path coefficients and the implication levels indicated by p-values. A p-value of 0.05 or lower is applied as the criterion to determine statistically significant effects.

Figure 1. Structural Path Diagram



Source: SmartPLS 4 output

Table 9. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient (β)	P-value	Decision
H1	Financial Condition → Corporate Taxpayer Compliance	0.107	0.146	Rejected
H2	Tax Understanding → Corporate Taxpayer Compliance	0.316	0.004	Accepted
H3	Taxpayer Awareness → Corporate Taxpayer Compliance	0.318	0.003	Accepted
-	Tax Management Effectiveness → Corporate Taxpayer Compliance	0,197	0,028	Accepted
H4	Tax Management Effectiveness × Financial Condition → Corporate Taxpayer Compliance	-0.018	0.417	Rejected
H5	Tax Management Effectiveness × Tax Understanding → Corporate Taxpayer Compliance	-0.127	0.152	Rejected

H6	Tax Management Effectiveness × Tax awareness → Corporate Taxpayer Compliance	0.148	0.109	Rejected
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Source: SmartPLS 4 output (processed data)

At the beginning step of the analysis, the research clarified the findings of the direct effect of tax management effectiveness on corporate taxpayer compliance. This enlightenment intended to provide an initial understanding of the role of tax management effectiveness within the research model, above all in relation to the subsequent examination of its moderating effect. The findings of the hypothesis testing performed that tax management effectiveness had a positive and statistically significant effect on corporate taxpayer compliance, with a path coefficient of 0.197 and a p-value of 0.028. This finding revealed that more effective tax management practices within a company tend to be connected to higher levels of corporate taxpayer compliance.

Based on Table 9, the findings detail that tax understanding and taxpayer awareness obtain optimistic and important effects on corporate taxpayer compliance. In contrast, financial condition and the interaction effects of tax management effectiveness with the other independent variables do not show significant effects on corporate taxpayer compliance. These findings imply that corporate taxpayer compliance is more strongly influenced by cognitive and behavioural factors, such as knowledge and awareness, rather than by financial conditions or the moderating effects examined in this study.

H1 Financial Condition Has No Significant Effect on Corporate Taxpayer Compliance

Based on the statistical test findings, the hypothesis observing the effect of financial condition on corporate taxpayer compliance was declined. The coefficient value of 0.107 with a p-value of 0.146 indicates that financial condition did not have a significant effect on corporate taxpayer compliance. In other words, hypothesis H1 was rejected. This finding proposed that a company’s financial capability was not a main aspect in verifying the level of tax compliance. One possible description was that corporate taxpayer compliance was more strongly affected by non-financial aspects. The results of this study were in line with the findings of Syahrina et al. (2024).

The results of this research showed that non-financial aspects employ a more leading affect on corporate taxpayer compliance. This finding lined up with the Slippery Slope Framework, which highlights that tax compliance was not merely driven by economic capability, but it was also affected by psychological, normative, and institutional aspects. In other words, even when a company has adequate financial condition, compliance would not essentially enlarge without sufficient tax understanding and a high level of taxpayer awareness.

Financial condition did not influence corporate taxpayer compliance because tax compliance

tends not to be based on considerations of financial capability, but rather was more strongly influenced by normative awareness and an understanding of tax obligations, predominantly among companies operating on a fairly small scale. This was reinforced by the data displaying that the majority of respondents are companies with an annual turnover of less than IDR 4.8 billion, accounting for 67.74% (63 companies), and companies employing fewer than ten workers, representing 63.44% (59 companies). What's more, the results of the descriptive analysis imply that the mean value of the corporate taxpayer compliance variable was 4.31, suggesting that the respondents' level of compliance falls within the very high category. When the level of compliance was already categorized as very high, financial condition no longer functions as a key determinant of corporate taxpayers' compliance behavior.

H₂ Tax Understanding Positively and Significantly Affects Corporate Taxpayer Compliance

The test results indicate that tax understanding had a positive and significant effect on taxpayer compliance. This was demonstrated by a coefficient value of 0.316 with a p-value of 0.004. These findings suggested that the better taxpayers understand tax regulations and mechanisms, the higher their level of compliance in fulfilling tax obligations. Therefore, hypothesis H₂ was accepted. This result was consistent with previous studies conducted by Tsabita et al. (2025), Anakotta et al. (2023), and Anggraeni and Lenggono (2021).

This finding is consistent with the Slippery Slope Framework proposed by Kirchler and Hoelzl (2018), which explains that tax compliance is not only driven by the power of tax authorities but also by internal factors such as taxpayers' knowledge and understanding that foster voluntary compliance. Within this framework, tax understanding plays a crucial role in enhancing the rational awareness of corporate taxpayers to comply voluntarily, as taxpayers recognize the legal consequences, the benefits of taxation for the state, and the risks associated with non-compliance. This study confirms that tax understanding constitutes a key determinant of corporate taxpayer compliance, particularly in encouraging voluntary and sustainable compliance behavior.

H₃ Taxpayer Awareness Positively and Significantly Affects Corporate Taxpayer Compliance

The test results indicated that taxpayer awareness had a positive and significant effect on taxpayer compliance. This was reflected in the coefficient value of 0.318 with a p-value of 0.003. These findings suggested that the higher the level of taxpayers' awareness regarding their obligations and the role of taxation, the higher the level of compliance in fulfilling tax obligations. Therefore, hypothesis H₃ was accepted. This result was consistent with previous studies conducted by Guna et al. (2022) and Putri and Septriana (2020).

This finding is consistent with the Slippery Slope Framework proposed by Kirchler and Hoelzl

(2018), which emphasizes that tax compliance can be developed through voluntary compliance arising from psychological factors, such as taxpayer awareness and trust in the tax system. The findings of this study confirmed that taxpayer awareness constitutes an important determinant in enhancing corporate taxpayer compliance, particularly in fostering voluntary and sustainable compliance behavior.

H₄ Tax Management Effectiveness Does Not Moderate the Relationship Between Financial Condition and Corporate Taxpayer Compliance

The findings showed that the interaction between tax management effectiveness and financial condition is the source of a coefficient of -0.018 with a p-value of 0.417. This revealed that the moderating effect was statistically insignificant and negative in direction. Accordingly, tax management effectiveness did not moderate the connection between financial condition and taxpayer compliance. Therefore, hypothesis H₄ was rejected.

Based on the results of the analysis, the tax management effectiveness variable has a mean value of 3.85, with the mean of each indicator ranging from 3.65 to 3.99. This indicates that most respondents have implemented relatively good tax management practices. Although the average level of tax management effectiveness falls within the "good" category, the findings reveal that its mean value is relatively lower than that of the financial condition variable. This condition suggests that tax management effectiveness does not possess sufficient strength to generate a moderating effect within the research model. In other words, even though tax management is carried out effectively, it does not enhance the influence of financial condition on corporate taxpayer compliance.

From the perspective of the Compliance-Based View explained by Braithwaite (2009), tax compliance is the findings of regulatory interaction between taxpayers and tax authorities. Braithwaite (2009) highlights that tax compliance is affected by motivational postures, which indicate taxpayers' psychological attitudes toward tax authorities, for instance commitment, capitulation, resistance, and disengagement. The Compliance-Based View enlightens that organizations observe the regulations because of the occurrence of connecting procedural standards and reporting systems, which runs compliance behavior to be largely procedural in nature. The end result of this research verified that although tax management effectiveness played a role in regulating the technical governance of tax obligations, this variable did not have the capacity to moderate the relationship between financial condition and taxpayer compliance. As a result, the empirical results suggested that the relationship between financial condition and corporate taxpayer compliance managed directly without dependent upon the level of tax management effectiveness within the company.

H₅ Tax Management Effectiveness Does Not Moderate the Relationship Between Tax

Understanding and Corporate Taxpayer Compliance

The results verified that the collaboration between tax management effectiveness and tax understanding did not considerably alter taxpayer compliance. The coefficient value of -0.127 with a p-value of 0.152 specified that the moderating effect was not statistically significant. For that reason, tax management effectiveness did not build up the relationship between tax understanding and taxpayer compliance, and as a result hypothesis H5 was declined.

Based on the analysis results, the tax management effectiveness variable exhibits a mean value of 3.85 , with individual indicator means ranging from 3.65 to 3.99 . This finding indicates that most respondents have implemented relatively sound tax management practices. Although the overall level of tax management effectiveness can be categorized as good, the results show that its mean value is relatively lower than that of the tax understanding variable. This suggests that tax management effectiveness may not have sufficient strength to generate a moderating effect within the research model. Thus, despite the effective implementation of tax management practices, such effectiveness does not amplify the influence of tax understanding on corporate taxpayer compliance.

According to the Slippery Slope Framework, tax understanding can be encouraged throughout an arrangement of social psychological aspects and the authority power applied by tax authorities. The findings of this research supported that although tax management effectiveness contributed to the governance and administrative practices of taxation, it did not essentially moderate the connection between tax understanding and taxpayer compliance. Consistently, the relationship concerning tax understanding and corporate taxpayer compliance performed to manage completely, self-supporting of the level of tax management effectiveness employed by the company.

H₆ Tax Management Effectiveness Does Not Moderate the Relationship Between Taxpayer Awareness and Corporate Taxpayer Compliance

The end result display that the interaction between tax management effectiveness and taxpayer awareness did not meaningfully influence taxpayer compliance. The collaboration coefficient of 0.148 with a p-value of 0.109 (greater than 0.05) specifies that the moderating effect was not statistically significant. For that reason, tax management effectiveness neither increased nor reduced the relationship between taxpayer awareness and compliance. Therefore, hypothesis H6 was refused.

Based on the results of the analysis, the tax management effectiveness variable has a mean value of 3.85 , with the mean of each indicator ranging from 3.65 to 3.99 . This indicates that most respondents have implemented relatively sound tax management practices. Although the overall level of tax management effectiveness can be categorized as good, the findings reveal that its

mean value is relatively lower than that of the taxpayer awareness variable. This condition suggests that tax management effectiveness does not possess sufficient strength to generate a moderating effect within the research model. Accordingly, even though tax management is implemented effectively, it does not strengthen the influence of taxpayer awareness on corporate taxpayer compliance.

The findings of this research could be discovered through the Slippery Slope Framework recommended by Kirchler and Hoelzl (2018), which emphasizes that tax compliance may appear through voluntary compliance driven by internal psychological factors, containing taxpayer awareness and trust in the taxation system. The analysis results confirmed that tax management effectiveness did not regulate the relationship between taxpayer awareness and taxpayer compliance.

The findings indicate that tax management effectiveness has a significant direct effect on corporate taxpayer compliance, while its moderating role is not supported. This suggests that tax management effectiveness may function more appropriately as an independent predictor rather than as a moderating variable. From a theoretical perspective, tax management effectiveness represents an organizational mechanism that directly ensures compliance through structured procedures, internal controls, and managerial oversight. Therefore, the results imply that the role of tax management effectiveness is more aligned with a direct influence on compliance, rather than acting as a contingent variable that modifies the effects of other determinants.

CONCLUSION, IMPLICATION AND LIMITATION

1. Theoretical Contribution

This study contributes to the literature by integrating the Slippery Slope Framework (SSF) with the Compliance-Based View in explaining corporate taxpayer compliance. The findings extend prior research by demonstrating that tax management effectiveness does not function as a moderating variable, but rather as a direct predictor of compliance. This highlights the role of organizational mechanisms as independent drivers of compliance behavior.

2. Empirical Contribution

Empirically, this study provides evidence that tax understanding and taxpayer awareness significantly influence corporate taxpayer compliance, while financial condition does not have a significant effect. In addition, the moderating role of tax management effectiveness is not supported, although its direct effect is significant. These findings offer new insights into the determinants of compliance in the context of corporate taxpayers.

3. Practical / Policy Implications

From a practical perspective, the results suggest that tax authorities should focus on improving taxpayer understanding and awareness to enhance voluntary compliance. Moreover, organizations

are encouraged to strengthen their internal tax management systems, as effective tax management has been proven to directly influence compliance. Policymakers may also consider promoting better tax governance practices at the firm level to improve overall compliance rates.

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