



New Applied Studies in Management, Economics & Accounting

Journal homepage: www.nasme-journal.ir
ISSN (Online): 2783-3119



Original Research

The effect of tax awareness, service quality, and tax sanctions on tax payment compliance at one stop administrator service

Ria Sandra Alimbudiono^{a,*}, Christine Gianina Sulistio^a

^aDepartment of Accounting, Faculty of Economy and Business, University of Surabaya, Indonesia

ARTICLE INFO

Article History:

Received 09 September 2024

Revised 16 October 2024

Accepted 01 November 2024

Available online

05 November 2024

Keywords:

Tax payment

Tax payer compliance

Tax sanction

Tax awareness

Service quality vehicle

ABSTRACT

This research aims to evaluate compliance with motor vehicle tax payments at the One-Stop Single Administration System (Samsat) in East Surabaya, using three variables: taxpayer awareness, service quality, and tax sanctions. A quantitative approach was employed, involving 136 participants who were taxpayers registered with the East Surabaya Samsat and remained active until 2023, owning private two-wheeled motor vehicles. Data were collected through a questionnaire distributed via Google Forms. Before analysis, validity and reliability tests were conducted, and the data were analyzed using SPSS software. The results indicate that the three variables significantly influence compliance with motor vehicle tax payments at the East Surabaya Samsat, with taxpayer awareness being the most impactful factor. Future research is encouraged to use more recent data for improved accuracy and reliability and to explore additional variables that have not yet been examined.

* Corresponding author.

E-mail address: christinegiani86@gmail.com

 <https://doi.org/10.22034/NASMEA.2025.209110>

2783-3119/ ©2025 The Author(s).

This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/4.0/>).

1. Introduction

This study aims to find out the effect of taxpayer awareness, service quality, and tax sanctions on compliance with motor vehicle tax payments in East Surabaya. This is based on problems in the implementation of tax compliance. Tax compliance is the ability and willingness of taxpayers to comply with and fulfil their tax obligations. However, tax compliance is often a major problem for tax officials. Taxpayers are inherently inclined to reduce their tax obligations through both avoidance and evasion. This can lead to errors in filing their tax returns and loss of state revenue (Oladipupo and Obazee, 2016).

This research will focus on individual compliance with motor vehicle tax payments, assessing the role of taxpayer awareness, service quality, and tax sanctions. A common issue involves the underreporting of financial statements or the embezzlement of funds. For example, a case of value-added tax evasion occurred in January 2024 in Indonesia. A company failed to report sales in its tax filings despite charging value-added tax to its customers, which resulted in a loss of 465 million rupiah to the state (Achmad and Assifa, 2024). In this study, the research object is sampling the population of individual taxpayers with motor vehicle tax obligations at One-Stop Single Administration System (Samsat) in East Surabaya. Researchers use primary data limited to 2023 and obtained from distributing questionnaires, which will be processed further. The number of motorized vehicles in Surabaya increases yearly, as seen in Table 1 below:

Table 1. Motorized vehicles in Surabaya

Year	Number of Motorized Vehicles
2018	2.342.887
2019	2.517.449
2020	2.599.332

Source: East Java Central Bureau of Statistics

The number of motorized vehicles should also increase motor vehicle taxes in Surabaya. However, the realization of motor vehicle tax in East Java Province from 2019-2020 decreased. The realization of motor vehicle tax in East Java was IDR 6,890,439,193,872 and in 2020, it was IDR 6,566,187,985,216, where there was a decrease of IDR 324,251,208,656. Meanwhile, in 2021-2022, there was an increase, where the realization of motor vehicle tax in 2021 was IDR 6,874,180,353,260 and in 2022 was IDR 7,621,089,134,945. East Surabaya Samsat itself, in the past few years, has also failed to achieve the 100% compliance target. In 2020, there were motor vehicle tax arrears worth IDR 66,246,349,200; in 2021, IDR 50,941,279,850; and in 2022, IDR 5,159,811,000. Despite the increase, East Surabaya Samsat still needs to achieve the 100% compliance target, so it is necessary to investigate further what influences taxpayers to comply with paying their taxes.

The previous research shows inconsistent findings regarding the case of taxpayers and tax compliance. Rahiem and Ardillah (2022) find that the tax awareness of the taxpayer as a variable has a positive impact on the taxpayers. A research done by Taing and Chang (2021) explains that tax awareness does not have any positive impact on tax compliance because the tax compliance is more influenced by the taxpayer experience. The research done by Taing and Chang is focuses on personal income tax, particularly exploring about motor vehicle tax (Taing and Chang, 2021). Safitri (2022) finds that tax penalties have a positive impact on tax compliance. On the other hand, this research focuses on exploring whether the tax awareness, service quality and tax sanctions have an impact on tax compliance in East Surabaya motor vehicle tax payments.

This study uses the Positivism paradigm because researchers will use quantitative tools in data collection by sampling the population of individual taxpayers who have motor vehicle tax obligations in East Surabaya as the object of this research. This explanatory research aims to

determine the effect of taxpayer awareness, service quality, and tax sanctions on compliance with individual motor vehicle tax payments in East Surabaya. The benefits of this study include advancing basic research by building on previously existing studies regarding the effects of taxpayer awareness, service quality, and tax sanctions on tax payment compliance.

2. Literature review

2.1. Tax

Taxes have various definitions, but the essence and purpose of the multiple definitions are the same. According to Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP Law), Article 1 paragraph 1 states that: "Taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for state purposes for the greatest prosperity of the people". Taxes are divided into two based on the collection institution, namely central tax and local tax. Local taxes are taxes levied by the local government. Then, according to Law Number 28 of 2009, "Regional Taxes are mandatory contributions to the Region owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for Regional purposes for the greatest prosperity of the people". Examples of local taxes are motor vehicle tax, street lighting tax, etc.

2.2. Motor Vehicle Tax

Motor Vehicle Tax (PKB) is one type of tax included in local taxes. Referring to Law Number 28 of 2009, the Motor Vehicle Tax is a tax on motorized vehicles' ownership and/or control. Regulation of the Minister of Internal Affairs of the Republic of Indonesia Number 1 of 2021 outlines that motorized vehicles include all-wheeled vehicles and their trailers used on all types of land roads, driven by technical devices such as motors or other equipment that convert a specific energy source into propulsion for the vehicle, as well as motorized vehicles operated on water.

2.3. Taxpayer awareness

According to [Youde and Lim \(2019\)](#), taxpayer awareness refers to the taxpayer's understanding of tax laws and mechanisms. Taxpayer awareness of the tax system includes information about the types of taxes to be paid, tax payments, tax exemptions, etc. Then, according to [Arfamaini and Susanto \(2021\)](#), taxpayer awareness refers to the willingness of taxpayers to fulfil their obligations, including contributing to the implementation of government functions by paying their taxes.

2.4. Service quality

[Savitri and Musfialdy \(2016\)](#) describe the definition of service, citing Jatmiko and Gusmayanti (2022), as a way to serve or assist in meeting all one's needs. Then, according to [Arfamaini and Susanto \(2021\)](#), service quality is the totality of the characteristics of goods and services that indicate the ability to satisfy customers, both visible and invisible.

2.5. Tax sanctions

Sanctions are a form of consequence given to individuals who violate applicable regulations with a fine in the form of a sum of money. Thus, sanctions can be interpreted as consequences for violators who pay money ([Savitri and Musfialdy, 2016](#)). Then, according to [Arfamaini and Susanto \(2021\)](#), tax sanctions are an effort to ensure that the provisions of tax laws and regulations will be followed. In other words, tax sanctions function as a prevention tool so that taxpayers do not violate them. Tax sanctions can also be divided into two: administrative and criminal sanctions.

2.6. Tax compliance

Tax compliance refers to a person's adherence to tax regulations or laws. Taxpayer compliance refers to the fulfilment of tax obligations by taxpayers to contribute to state development, which is expected to be voluntary. Tax compliance is an important aspect, considering that the tax system in Indonesia implements a self-assessment system, which gives taxpayers full trust to calculate, pay, and report their obligations ([Handoko et al., 2020](#)).

According to Sadress et al. (2019) in Nartey (2023), tax compliance occurs when a taxpayer has made the appropriate registration with the competent tax authority, correctly disclosed all sources of income, reported all income, filed tax reports on time, claimed all entitled allowances and reliefs, accurately calculated his obligations and paid the tax amount on time. Meanwhile, according to [Arfamaini and Susanto \(2021\)](#), tax compliance is reflected in several situations; the first is that taxpayers try to understand all provisions of tax legislation. Second, filling out tax forms clearly and completely. Third, calculate the amount of tax payable accurately and correctly. Fourth, pay the tax payable on time.

2.7. Theory of Planned Behavior

According to [Ajzen \(2020\)](#), three factors determine the emergence of intention to behave; the first is the attitude towards behaviour (behavioural belief) is assumed to be a function of easily accessible beliefs about the consequences of behaviour called behavioural beliefs. Second, subjective norms (normative beliefs) are assumed to be a function of the beliefs of a group or someone who approves or disapproves of doing something called normative beliefs. Then, [Nurwanah et al. \(2018\)](#) also explained that normative beliefs are built on the knowledge and experience of taxation experienced by taxpayers and the environment of taxpayers, which will shape whether or not to comply with tax regulations. Third, perceived behavioural control (control belief) is assumed to be marked on accessible control beliefs. Control beliefs can be explained as a person's subjective probability that inhibiting or facilitating factors will be present in the desired situation. This probability can come from within the individual, outside, or the environment.

The Theory of Planned Behaviour can be used to analyse taxpayer behaviour. Behavioural beliefs can be used to explain tax evasion behaviour. Tax evasion and tax compliance can be a clue about a taxpayer's attitude towards tax. Normative belief can also be a clue to the behaviour of a group that commits tax evasion. It can categorize whether taxpayers believe in the ongoing tax system. Control belief can also analyse whether the tax evasion behaviour of taxpayers is influenced by the surrounding environment (external) or indeed by themselves (internal). The theory of planned behaviour can be used to examine the tax awareness of the taxpayer.

2.8. Fiscal exchange theory

Fiscal exchange theory says that people's actions or behaviour are motivated by the government's efforts to provide goods and services ([Alm et al., 1993](#)). This means that the government and tax officials can increase tax compliance by providing the level of service quality or infrastructure programs expected by the public. This theory also assumes that the behaviour of individual taxpayers in paying taxes is often motivated by the quality of services provided by tax officials.

In addition to control beliefs and behavioural beliefs that can analyse tax evasion behaviour from within the taxpayer, fiscal Exchange Theory can focus on analysing whether tax evasion behaviour results from a perceived lack of reciprocity by taxpayers. The tax evasion can happen, maybe because taxpayers feel that they do not get a great service from the tax attendants. This is in accordance with the purpose of this study, which analyses the impact of

service quality on a person's tax compliance. Fiscal exchange Theory can be used to analyse how the service provided by tax attendants affects taxpayer compliance.

3. Method

This research uses quantitative research with hypothesis testing. Therefore, the research question in this study is a hypothesis that states the relationship between one variable and another. This research uses a causal study type of investigation because it wants to identify whether awareness, service quality, and tax sanctions affect PKB payment compliance at Samsat in East Surabaya. Tax awareness refers to the willingness of taxpayers to report their finances and make tax payments. Service quality refers to all visible and invisible attributes of service products that reflect how they serve customers.

This research uses primary data obtained through answers to questionnaires distributed to respondents. The questionnaire was designed with statements that respondents rated based on their level of agreement. For each statement, the respondent could choose a scale of agreement from 1 to 5. 1 indicates disagreement while 5 indicates agreement with the statement. The unit of analysis used in this study is individual taxpayers at the East Surabaya Samsat who are still active until 2023. The dependent variable in this study is individual motor vehicle tax payment compliance. The independent variables in this study are the effect of taxpayer awareness, the impact of service quality, and tax sanctions. To ensure the validity and reliability of the data used, researchers retested the data that had been collected. The validity test was carried out using IBM SPSS 26 with the Corrected Item Total Correlation test. The standard set by the test is if the r count is more than or equal to the r table value, then the measuring instrument is considered valid. Meanwhile, the reliability test determines the character of the measuring instrument by determining the consistency and accuracy in measuring the target variable. When evaluating the reliability of a questionnaire, a Cronbach's alpha value greater than 0.60 is considered significant. The researcher analysed the data that had been collected from the questionnaires that had been distributed previously using SPSS. The data that has been collected is then analysed using a nominal and interval scale with a Likert scale approach.

This study used the formula proposed by [Hair et al. \(2019\)](#) to determine the research sample, which specifies that the number of representative samples is calculated by multiplying the total number of indicators by five to ten. This study uses non-probability sampling. Therefore, to determine the representative sample for this study, the formula from Hair et al. was applied to calculate the number of representative samples based on the collected data. This study uses the following sample size:

$$\text{Sample} = n \times 10 \quad (1)$$

So, the minimum number of samples in this study is 120. There are 136 respondents for this study

4. Result

4.1. Descriptive statistics table of variables

Table 2. Descriptive Statistics Table of Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Awareness	131	8	20	15.93	2.740
Service Quality	131	7	20	14.93	2.753
Tax Sanctions	131	5	15	11.02	2.227
Tax Compliance	131	1	1	4.51	0.788
Valid N (listwise)	131				

Based on Table 2, the descriptive analysis results consist of three X variables and one Y variable as follows:

1. The results of descriptive statistical analysis on variable X1 as an independent variable with a total of 131 respondents have an average value of 15.93. The minimum variable value is 8 and the maximum is 20 with a standard deviation value of 2.740.
2. The results of descriptive statistical analysis on variable X2 as an independent variable with 131 respondents had an average value of 14.93. The minimum variable value is 7 and the maximum is 20 with a standard deviation value of 2.753.
3. The results of descriptive statistical analysis on variable X3 as an independent variable with 131 respondents have an average value of 11.02. The minimum variable value is 5 and the maximum is 15 with a standard deviation value of 2.227.
4. The results of descriptive statistical analysis on variable Y as an dependent variable with 131 respondents have an average value of 4.51. The minimum value of the variable is 1 and the maximum is 5 with a standard deviation value of 0.788.

4.2. Validity and reliability test

The respondents filled out a questionnaire distributed in a Google form. The following are the results of the validity and reliability tests:

Table 3. Validity test result

Variable	Indicator	R table	R count	Prob.	Criteria
Awareness	1	0.144	0.830	0.000	Valid
	2	0.144	0.818	0.000	Valid
	3	0.144	0.720	0.000	Valid
	4	0.144	0.774	0.000	Valid
Service Quality	1	0.144	0.814	0.000	Valid
	2	0.144	0.824	0.000	Valid
	3	0.144	0.755	0.000	Valid
	4	0.144	0.839	0.000	Valid
Tax Sanctions	1	0.144	0.808	0.000	Valid
	2	0.144	0.847	0.000	Valid
	3	0.144	0.858	0.000	Valid

Based on Table 3, the calculated r values for each question are greater than the r-table value, so it can be concluded that all questions are valid.

Table 4. Reliability test result

Variable	Cronbach's Alpha	Criteria
Awareness	0.792	Reliable
Service Quality	0.823	Reliable
Tax Sanctions	0.788	Reliable

Table 4 shows that the Cronbach's Alpha values for all research variables are greater than 0.60. Therefore, the research instrument is both functional and reliable.

4.3. Normality test

Table 5. Normality test result

Test of Normality						
	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	0.084	131	0.023	0.973	131	0.010

The results of the normality test using the Kolmogorov-Smirnov method in Table 5 show a significance value of 0.023, which is greater than 0.01, indicating that the data is normally distributed.

4.4. Multicollinearity test

Table 6. Multicollinearity test result

Variable	Collinearity Statistics	
	Tolerance	VIF
Awareness	0.642	1.558
Service Quality	0.565	1.771
Tax sanction	0.688	1.454

The multicollinearity test results in Table 6 above indicate that each independent variable has a tolerance greater than 0.1 and a VIF below 10. Therefore, the regression model does not exhibit multicollinearity among the independent variables.

4.5. Heteroscedasticity test

Table 7. Heteroscedasticity Test Results

Variable	t-statistic	Sig.
(Constant)	3.207	0.002
Awareness	-0.465	0.643
Service Quality	0.491	0.624
Tax Sanctions	-0.562	0.575
Dependent variable: abs_res		

The Glejser test results show that each independent variable has a sig value equal to or greater than 0.05. Therefore, the dependent variable Abs_res is not influenced by the statistically significant independent variables, and it can be concluded that the regression model is free from heteroscedasticity.

4.6. Multiple linear regression test

Multiple linear regression results are summarised below based on analysis with the SPSS program.

Table 8. Multiple linear regression test result

Variable	Coefficient	t-statistic	Prob.
(Constant)	-0.861	-4.541	0.000
Awareness	0.112	8.637	0.000
Service Quality	0.101	7.354	0.000
Tax Sanctions	0.098	6.401	0.000
Dependent variable: Compliance			

Based on Table 8, the multiple regression equation is obtained as follows:

$$Y = 0.861 + 0.112 X_1 + 0.101 X_2 + 0.098 X_3 \quad (2)$$

From the multiple linear regression equation above, it can be seen that the influence of the independent variable on the dependent variable is explained as follows:

a. Constant $a = -0.861$

Indicates that if Tax Awareness (X_1), Tax Socialization (X_2), Tax Sanctions (X_3), and Service Quality (X_4) have a value of 0, then the Taxpayer Compliance (Y) variable has a

value of 4.715. It means, if the Taxpayer Compliance variable was not influenced by the variables of Tax Awareness, Tax Socialization, Tax Sanctions, and Service Quality, the constant value would be -0.861

b. Awareness Coefficient (X_1) = 0.112

Shows that if the Tax Awareness variable increases by one unit, the Taxpayer Compliance variable will increase by 0.112. It means that Tax Awareness and Taxpayer Compliance have a unidirectional nature of the relationship. Thus, if the Tax Awareness variable increases, the Taxpayer Compliance increases as well, and vice versa.

c. Service Quality Coefficient (X_2) = 0.101

Shows that if the Service Quality variable score increased by one, then the Taxpayer Compliance variable score will increase by 0.101. It means that the quality of service and compliance of taxpayers has a unidirectional nature of the relationship. So, if the Service Quality variable increases, the Taxpayer Compliance variable increases as well, and vice versa.

d. Tax Sanctions (X_3) = 0.098

Shows that if the Tax Sanctions variable score increased by one, then the Taxpayer Compliance variable score would increase by 0.098. It means that Tax Sanctions and Taxpayer Compliance have a unidirectional nature of the relationship. So, if the Tax Sanctions variable increases, the Taxpayer Compliance variable increases as well, and vice versa.

4.7. F- test

To decide which hypothesis is accepted and which is rejected, the test is carried out by looking at the F-Statistic significance value. F-Statistic significance value < 0.05 , then H_0 is rejected; in other words, there is a simultaneous influence between all independent variables on the dependent variable. The results of the F-statistic test can be seen as follows:

Table 9. F-test result

ANOVA						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	57.421	3	19.140	182.612	0.000
	Residual	13.312	127	0.105		
	Total	70.733	130			
Dependent Variable: Compliance						
Predictors: (Constant), Tax Sanctions, Awareness, Service Quality						

Based on [Table 9](#), the significance value of the F-statistic is 0.000. This value is smaller than 0.05 at the 95% significance level, which means that H_0 is rejected and H_a is accepted. Thus, it can be concluded that taxpayer awareness, service quality, and tax sanctions together affect the dependent variable, namely taxpayer compliance.

4.8. T-test

Table 10. T-test result

Variable	Coefficient	t	Sig.
(Constant)	-0.861	-4.541	0.000
Awareness	0.112	8.637	0.000
Service Quality	0.101	7.354	0.000
Tax Sanctions	0.098	6.401	0.000
Dependent Variable: Compliance			

Based on the test results in [Table 10](#), the variables of awareness, service quality, and tax sanctions have a positive and significant effect on compliance with individual motor vehicle tax payments. This can be seen in the significant value that is smaller than 0.05 for each variable in this study.

4.9. Determination coefficient test

Table 11. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.901	0.812	0.807	0.32375
Predictors: (Constant), Tax Sanctions, Awareness, Service Quality				
Dependent Variable: Compliance				

[Table 11](#) shows that the value of adjusted R² is 0.807. This means taxpayer awareness, service quality, and tax sanctions can explain 80.7% of changes in taxpayer compliance, while variables outside the study describe the remaining 19.3%.

5. Discussion

5.1. The effect of tax awareness on taxpayer compliance

The t-test results show that taxpayer knowledge is a significant positive predictor of taxpayer compliance, specifically related to individual motor vehicle tax payments. These results are consistent with the Theory of Planned Behavior (TPB), which states that taxpayer awareness can be an internal motivation that influences the perception and behaviour of tax compliance. This finding is also in line with previous research by [Adellia and Islami \(2020\)](#), which found that taxpayer awareness positively influences compliance because taxpayers already have a good perception of taxes. However, these results differ from research by [Taing and Chang \(2021\)](#) and [Dewi \(2022\)](#), who found that awareness does not influence compliance due to the lack of understanding of taxpayers about taxes. In the context of motor vehicle tax payments at Samsat in East Surabaya, this study highlights that taxpayers' level of awareness can motivate compliance, especially if taxpayers already understand the purpose and benefits of paying taxes.

5.2. The effect of service quality on taxpayer compliance

The results of the t-test show that the service quality variable has a significant positive effect on taxpayer compliance. This means that these results are influenced by four indicators of the statement that the higher the quality of tax services, the higher the level of compliance with the payment of individual motor vehicle taxpayers. These results follow the theory of fiscal exchange attitudes, which state that taxpayer actions are influenced by government efforts to provide goods and services, as well as the assumption that taxpayer compliance is related to service quality. The study found that the quality of service of tax officials positively affects compliance with motor vehicle tax payments. This finding is in line with the research of [Hong \(2023\)](#) and [Rahiem and Ardillah \(2022\)](#), who confirmed that service quality significantly affects tax compliance. However, this study's results differ from the findings of [Pratama and Mulyani \(2019\)](#), which state that service quality has no significant effect on tax compliance. In contrast, at Samsat East Surabaya, taxpayers consider the service quality from tax officials adequate, so the service quality variable plays a significant role in increasing compliance with individual motor vehicle tax payments.

5.3. The effect of tax sanctions on taxpayer compliance

The t-test results show that the tax penalty variable significantly impacts taxpayer compliance, especially in the context of individual motor vehicle tax payments. This conclusion aligns with the Theory of Planned Behavior (TPB), which states that control beliefs, in this case, applying tax penalties, can influence individual intentions to comply with tax regulations. The application of tax penalties is expected to encourage taxpayer compliance by providing incentives in the form of fear of the negative consequences of these violations, thereby increasing compliance with tax rules, including motor vehicle tax payments. This finding is also consistent with the research of [Handoko et al. \(2020\)](#), which states that tax sanctions have a positive influence on tax compliance. More severe tax sanctions tend to increase the level of taxpayer compliance, especially in the context of motor vehicle tax payments at Samsat East Surabaya. However, the results of this study contradict the research of [Rahmawani and Hasanah \(2023\)](#) and [Wulandari \(2023\)](#), who found that tax sanctions do not significantly affect tax compliance. In this study, motor vehicle taxpayers at Samsat East Surabaya feel that the sanctions that may be received are quite severe. Hence, they are more likely to comply with paying taxes to avoid administrative sanctions that can be imposed for non-compliance with tax payments.

6. Conclusion

This research aims to comply with motor vehicle tax payments with taxpayer awareness, service quality, and tax sanctions. Tax awareness is the awareness and knowledge of taxpayers about the kinds of taxes that must be paid, tax payments, tax exemptions, etc. Service quality can be assessed through all visible and invisible attributes of service products that reflect how customers are served. Meanwhile, tax sanctions are sanctions given by the state to taxpayers who commit tax evasion. These sanctions can be in the form of administrative sanctions and criminal sanctions. Based on the results of data analysis and discussion, it can be concluded that the variable quality of taxpayer awareness, tax service, and tax sanctions positively and significantly influence the compliance of individual motor vehicle tax payments at Samsat East Surabaya. Increasing taxpayer awareness, tax service, and tax sanctions will improve compliance with tax payments on individual motorized vehicles at the East Surabaya Samsat. To increase tax revenue, tax officials must strive to improve the level of taxpayer compliance, especially for motor vehicle taxes. Efforts to increase taxpayer compliance can be made by conducting extensive education related to the process, instruments, procedures, and tax payment rates to taxpayers. Improving the quality of tax payment services and increasing or tightening tax sanctions for violators can also increase taxpayer compliance. Future researchers are expected to use the latest data to be more accurate and reliable and use other variables that have not been studied before.

6.1. Limitations and Suggestions

From the findings of this study, tax awareness, tax service quality and tax sanctions have a positive impact on personal motor vehicle tax payments at Samsat East Surabaya. Based on these findings, researchers suggest increasing tax awareness for taxpayers. With the number of taxpayers who have the awareness to pay taxes, the level of tax payments will also increase. Increasing this awareness can be done by socializing with taxpayers regarding the types of taxes that must be paid, tax payment methods, and tax exemptions. The quality of service for taxpayers also needs to be improved. From the findings, it can be seen that the good quality of service received by taxpayers also increases tax payment compliance, therefore, the quality of service for tax payments also needs to be improved. Tax sanctions also have a positive effect on tax payment compliance. The state can impose more severe sanctions for taxpayers who commit tax evasion so that it will have a deterrent effect. This sanction is also in line with tax

awareness. If someone has the knowledge and awareness of what consequences they receive if they commit tax evasion, then tax compliance will also increase.

References

- Achmad, F., & Assifa, F. (2024). Bos Properti di Surabaya Jadi Tersangka Kasus Pajak Rp 465 Juta. Available at: <https://www.kompas.com>
- Adellia, T., & Islami, I. N. (2020). Tax Awareness As Moderator On Tax Knowledge, Subjective Norms, Personal Norms, And Tax Compliance. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 6(1), 1–18. <https://doi.org/10.34204/jiafe.v6i1.1916>
- Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314–324. <https://doi.org/10.1002/hbe2.195>
- Alm, J., Jackson, B. R., & McKee, M. (1993). Fiscal exchange, collective decision institutions, and tax compliance. *Journal of Economic Behavior & Organization*, 22(3), 285–303.
- Arfamaini, R., & Susanto, A. K. (2021). The Effect of Tax Knowledge, Taxpayer Awareness, Tax Sanctions and Service Quality on Taxpayer Compliance in Paying Motor Vehicle Tax (Study on Taxpayers at the North Surabaya Samsat Joint Office). *Eco-Socio: Jurnal Ilmu Dan Pendidikan Ekonomi*, 5(1), 12–33. <https://doi.org/10.31597/ecs.v5i1.619>
- Dewi, D. K. (2022). The Effect Of Socialization, Taxpayer Awareness And Tax Morale On Taxpayer Compliance (Study On Smes Benai District Kuantan Singingi Regency). *International Journal of Educational Research & Social Sciences*, 3(5), 1808–1816. <https://doi.org/10.51601/ijersc.v3i5.476>
- Hair, J. F., Babin, B. J., Black, W. C., & Anderson, R. E. (2019). *Multivariate Data Analysis*. Cengage Southwestern Publishing Co.
- Handoko, Y., Toni, N., & Simorangkir, E. N. (2020). The Effect of Tax Knowledge and Tax Sanctions on Taxpayer Compliance at the Tax Office (KPP) Pratama, Medan Timur through Tax Awareness as an Intervening Variable. *International Journal of Research and Review*, 7(9), 294–302.
- Hong, N. T. P. (2023). Suggestions for the City from Examining Impacts of Non-Economic Factors Affecting Voluntary tax Compliance – Case of Vietnam Businesses. *International Journal of Professional Business Review*, 8(3), 1–25. <https://doi.org/10.26668/businessreview/2023.v8i3.934>
- Jatmiko, B., & Gusmayanti, D. (2022). The Effect of The Internal Control System, Leadership Style, Organizational Culture, Organizational Commitment, and Good Government Governance on The Performance of The Local Government (Survey onAll SKPDin Magelang Regency). *KINERJA*, 26(2). <https://doi.org/10.24002/kinerja.v26i2.6115>
- Nurwanah, A., Sutrisno, T., Rosidi, R., & Roekhudin, R. (2018). Determinants of tax compliance: Theory of planned behavior and stakeholder theory perspective. *Problems and Perspectives in Management*, 16(4), 395–407. [https://doi.org/10.21511/ppm.16\(4\).2018.33](https://doi.org/10.21511/ppm.16(4).2018.33)
- Oladipupo, A., & Obazee, U. (2016). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *IBusiness*, 8(1), 1–9. <https://doi.org/10.4236/ib.2016.81001>
- Pratama, R. A., & Mulyani, E. (2019). The Effect of Tax Officer Service Quality, Tax Sanctions, and Tax Compliance Costs on MSME Taxpayer Compliance in Padang City. *Jurnal Eksplorasi Akuntansi (JEA)*, 1(3), 1293–1306. <https://doi.org/10.24036/jea.v1i3.143>
- Rahiem, C., & Ardillah, K. (2022). Tax Awareness, Tax Services Quality, and Tax Sanctions on Individual Taxpayer Compliance. *The Accounting Journal of Binaniaga*, 7(1), 1–16. <https://doi.org/10.33062/ajb.v7i1.489>
- Rahmawani, E., & Hasanah, A. (2023). The Effect of Tax Awareness, Tax Sanctions, Tax Amnesty and Fiscal Services on Taxpayer Compliance. *Jurnal Ekonomi, Manajemen, Akuntansi Dan Keuangan*, 4(1), 39–50. <https://doi.org/10.53697/emak.v4i1.957>

- Safitri, Y. E. (2022). Effect of taxpayer awareness, tax knowledge, quality of tax service, and tax sanctions on compliance with property tax. *Entrepreneurship and Small Business Research*, 1(1), 1–6.
- Savitri, E., & Musfialdy. (2016). The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable. *Procedia - Social and Behavioral Sciences*, 219, 682–687. <https://doi.org/10.1016/j.sbspro.2016.05.051>
- Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, 44(1), 62–73. <https://doi.org/10.1080/01900692.2020.1728313>
- Wulandari, R. (2023). The Effect of Taxpayer Awareness, Service Quality. Knowledge of Taxation and Tax Sanctions on Taxpayer Compliance of PBB-P2 in Rembang Regency. *Jurnal Sains Manajemen Dan Akuntansi*, 15(1), 86–103. <https://doi.org/10.37151/jsma.v15i1.120>
- Youde, S., & Lim, S. (2019). The Determinants of Medium Taxpayers' Compliance Perspectives: Empirical Evidence from Siem Reap Province, Cambodia. *International Journal of Public Administration*, 42(14), 1222–1233. <https://doi.org/10.1080/01900692.2019.1591447>

New Applied Studies in Management, Economics & Accounting



(Quarterly Journal)

E-ISSN: 2783-3119

Vol. 8, No. 1, Serial Number 29, Spring 2025

Investigating the effect real options on stock return a panel: Var approach	1
Impact of foreign direct investment, personal remittance, and official development assistance on economic growth of Pakistan (FMOLS approach)	14
Analysis of the effect of foreign direct investment on poverty rate: A Rwandan perspective	35
The effect of Intensity of R&D, financial constraints and dividend distribution policy on the company value	49
Empirical analysis of determinants of economic growth in Tanzania	61
Performance analysis of stock mutual funds using the Sharpe method: Before and after the Covid-19 pandemic	72
Implementation of local government information systems as a mediator determinant of financial reporting quality in regional organizations	81
Efficiency analysis of financial system: Evidence from Turkish banking industry using DEA bootstrap method	97
The effects of family support on women entrepreneurs' well-being in the Arab region: A theoretical investigation and future research agenda	112
Contribution of microfinance training on profitability of small and medium enterprises	130
Determinants of hedging decisions in mining companies listed on the Indonesian Stock Exchange	143
Moderating effect of the COVID-19 pandemic on the relationship between liquidity management and performance of Insurance companies	168

[Login](#)

[Register](#)



New Applied Studies in Management, Economics & Accounting

Editorial Board

Editor-in-Chief



Dr. Shoeyb Rostami

Qazvin Islamic Azad University, Qazvin, IRAN


Member of Association of Government Accountants, USA

Reviewer of Elsevier Journals

Ph.D. in Accounting

 www.researchgate.net/profile/Shoeyb-Rostami

 sh.rostami@smerp.ir

 0000-0002-7052-5393

Associate Editor




Prof. Dr. Hassan Yazdifar

College of Business, Law & Social Sciences, University of Derby, UK
Head of Research Theme for Business, Law & Social Policy

Professor of Accounting

 www.derby.ac.uk/staff/hassan-yazdifar/

 h.yazdifar@derby.ac.uk

 0000-0003-3023-2534

 h-index: 27 

+ More

Editorial Board




Prof. Dr. Bahram Adrangi

Pamplin School of Business, University of Portland, USA

Professor of Economics

 www.up.edu/directory/Bahram-Adrangi.html

 adrangi@up.edu

 0000-0002-3459-528X

 h-index: 25 


+ More



Dr. MohammadAli Aghaei

Tarbiat Modares University, Tehran, IRAN

Associate Professor of Accounting

 www.modares.ac.ir/en-pro/academic_staff/aghaeim

 aghaeim@modares.ac.ir

 0000-0001-9391-727X

 h-index: 13 

+ More



Prof. Dr. Aktaruzzaman Khan

Faculty of Business Studies, International Islamic University Chittagong (IIUC), BANGLADESH

Professor of Management

🌐 www.iiuc.ac.bd/profile/view/2110

✉ aktar@iiuc.ac.bd

🆔 0000-0002-5486-3958

📊 h-index: 21 


+ More




Dr. Sanmugam Annamalah
SEGi University & College, MALAYSIA

Associate Professor of Economics & Business

 www.scopus.com/authid/detail.uri?authorId=54917589700

 sanmugam@segi.edu.my

 0000-0002-9438-2710

 h-index: 15 

+ More



Prof. Dr. Suleiman A.S. Aruwa

Nasarawa State University, Keffi, NIGERIA

Professor of Accounting and Finance

🌐 nsukonline.academia.edu/nsukedungacademiaedu

✉ aruwasas@nsuk.edu.ng

🆔 0000-0002-3937-1349


 h-index: 13 





Prof. Dr. M. Bahmani-Oskooee

The University of Wisconsin-Milwaukee, USA
Editor, Journal of Economic Studies, Emerald

Professor of Economics

 uwm.edu/economics/people/bahmani-oskooee-mohsen/

 bahmani@uwm.edu

 0000-0002-8242-7715

 h-index: 84 

 More



Dr. Hassan F. Gholipour

School of Business, Western Sydney University, AUSTRALIA

Associate Professor of Economics

🌐 www.westernsydney.edu.au/staff_profiles/WSU/doctor_hassan_gholipour_fereidouni

✉ h.fereidouni@westernsydney.edu.au

🆔 0000-0001-5865-9762

📊 h-index: 35 


[+ More](#)




Prof. Dr. Zabihollah Rezaee

Thompson-Hill Chair of Excellence, University of Memphis, USA

Professor of Accounting

 www.memphis.edu/accountancy/faculty/zrezaee.php

 zrezaee@memphis.edu

 0000-0001-9889-9699

 h-index: 55 


+ More




Dr. Narges Salehnia

Ferdowsi University, Mashhad, IRAN

Associate Professor of Economics

 fea.um.ac.ir/index.php/en/?option=com_groups&view=prof&pid=401366314&grpId=1301&c1=009ace&c2=7a4197&f=1

 n.salehnia@um.ac.ir

 0000-0002-7505-5335

 h-index: 14 

+ More





Prof. Dr. Hamid Sepehrdoust

Bu-Ali Sina University, Hamedan, IRAN

Professor of Economics

 eco.basu.ac.ir/~h.sepehrdoust

 h.sepehrdoust@basu.ac.ir

 0000-0002-0101-4549

 h-index: 13 

+ More




Prof. Dr. Hassan Tehranian


Department of Finance, Boston College, USA

Associate Editors in Journal of Economics and Business (Elsevier)

Professor of Finance

 www.bc.edu/bc-web/schools/carroll-school/faculty-research/faculty-directory/hassan-tehranian.html

 tehranir@bc.edu

 0000-0002-9339-180X

 h-index: 46 

+ More

Executive Manager



Dr. Javad Deljoo Shahir

Rasht Islamic Azad University, Rasht, IRAN

Member of Iranian Management Association

DBA in Management

✉ javad.deljooshahir@gmail.com

🆔 0009-0005-3576-008X

Executive Assistant



Elaheh Mostasharnezhad


M.A. in Management

Management

✉ emostashari2015@gmail.com

[Login](#)[Register](#)

New Applied Studies in Management, Economics & Accounting

Volume & Issue: Volume 8, Issue 2 - Serial Number 30, May 2025, Pages 1-163 

Number of Articles: 12

The economic development and the emergence of the quaternary sector: New evidence of Japan

Pages 1-12

 10.22034/NASMEA.2025.203932

Xuchong Yan

[View Article](#)  PDF 537.62 K

The effect of financial allowances on the immigration employees' performance (Case study: Kilimanjaro region of Tanzania)

Pages 13-29

 10.22034/NASMEA.2025.206511

Maria Edward Egito; Hezron Onyancha; Adam Chidyau

[View Article](#)

The triple bottom line: Green accounting's ripple effect on financial statements

Pages 30-43

 10.22034/NASMEA.2025.206514

Huda Alsayed

[View Article](#)  PDF 409.85 K

Investigating factors affecting tax avoidance based on the moderating role of corporate governance

Pages 44-56

 10.22034/NASMEA.2025.208786

Shadrina Hazmi; Rina Dwiarti; Eno Casmi; Dwi Puji Ratnawati; Seflidiana Roza

[View Article](#) [PDF](#) 386.83 K

The factors that influence the integrity of financial statement: Indonesia case

Pages 57-69

 10.22034/NASMEA.2025.208785

Sekar Mayangsari; Melisa Fitryana Santoso

[View Article](#) [PDF](#) 428.88 K

The effect of tax awareness, service quality, and tax sanctions on tax payment compliance at one stop administrator service

Pages 70-81

 10.22034/NASMEA.2025.209110

Ria Sandra Alimbudiono; Christine Gianina Sulistio

[View Article](#) [PDF](#) 346.73 K

The impact of accrual earnings management on the firm's market value: Mediating role of government ownership and social responsibility disclosure

Pages 82-97

 10.22034/NASMEA.2025.210642

Alireza Habibi; Maryam Emamimibody

[View Article](#) [PDF](#) 449.48 K

The role of stock prices and market efficiency in predicting future profitability on the Tehran Stock Exchange

Pages 98-110

 10.22034/NASMEA.2025.210719

Yasin Fattahi; Mohammad Rahimpour

[View Article](#) [PDF](#) 369 K

A survey of the awareness and barriers to financial inclusion among rural youth entrepreneurs

Pages 111-121

 10.22034/NASMEA.2025.212165

Baraka Israel

[View Article](#)  PDF 371.64 K

Control of corruption, public debt and economic growth: An empirical investigation from South Africa

Pages 122-132

 10.22034/NASMEA.2025.211230

Ahmed O Adekunle

[View Article](#)  PDF 395.9 K

Sustainability disclosure as a mechanism for improving financial performance of manufacturing companies in Nigeria

Pages 133-145

 10.22034/NASMEA.2025.211719

Adedeji D Gbadebo

[View Article](#)  PDF 436.83 K

An assessment of line of credit for Canadian firms: A post financial crisis evidence

Pages 146-163

 10.22034/NASMEA.2025.211720

Emmanuel Imuede Oyasor

[View Article](#)  PDF 1.46 M

New Applied Studies in Management, Economics & Accounting



(Quarterly Journal)

E-ISSN: 2783-3119

Vol. 8, No. 1, Serial Number 29, Spring 2025

Investigating the effect real options on stock return a panel: Var approach	1
Impact of foreign direct investment, personal remittance, and official development assistance on economic growth of Pakistan (FMOLS approach)	14
Analysis of the effect of foreign direct investment on poverty rate: A Rwandan perspective	35
The effect of Intensity of R&D, financial constraints and dividend distribution policy on the company value	49
Empirical analysis of determinants of economic growth in Tanzania	61
Performance analysis of stock mutual funds using the Sharpe method: Before and after the Covid-19 pandemic	72
Implementation of local government information systems as a mediator determinant of financial reporting quality in regional organizations	81
Efficiency analysis of financial system: Evidence from Turkish banking industry using DEA bootstrap method	97
The effects of family support on women entrepreneurs' well-being in the Arab region: A theoretical investigation and future research agenda	112
Contribution of microfinance training on profitability of small and medium enterprises	130
Determinants of hedging decisions in mining companies listed on the Indonesian Stock Exchange	143
Moderating effect of the COVID-19 pandemic on the relationship between liquidity management and performance of Insurance companies	168



 Articles in Press

 Current Issue

 **Journal Archive**

Volume 8 (2025)

 Issue 2

 Issue 1

Volume 7 (2024)

Volume 6 (2023)

Volume 5 (2022)

Volume 4 (2021)

Volume 3 (2020)

Volume 2 (2019)

Volume 1 (2018)