



Research Paper

# The Effect of Tax Socialization, Taxpayer Awareness, and Tax Knowledge on Land and Building Rights Acquisition Fee (BPHTB) Taxpayer Compliance in Gowa Regency

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## ABSTRACT

*This study aims to determine and to analyze the effect of tax socialization, taxpayer awareness and knowledge of taxation on BPHTB taxpayer compliance in Gowa Regency, South Sulawesi Province. This study uses primary data sourced from questionnaires where the sample of this research is BPHTB taxpayers in Gowa Regency as many as 99 people taken using simple random sampling technique. Hypothesis testing in this study was carried out using the method of multiple regression analysis with the help of SPSS software version 22 which aims to examine the relationship between one variable and another. The variable that is affected is called the dependent variable (endogenous), while the variable that influences is called the independent variable (exogenous). The results showed that: 1) tax socialization had a positive and significant effect on BPHTB taxpayer compliance; 2) taxpayer awareness has a positive and significant effect on BPHTB taxpayer compliance; and 3) tax knowledge has a positive and significant effect on BPHTB taxpayer compliance.*

**KEYWORDS:** *tax socialization, taxpayer awareness, tax knowledge, and BPHTB taxpayer compliance.*

*Received 08 Dec, 2021; Revised 21 Dec, 2021; Accepted 23 Dec, 2021 © The author(s) 2021.*

*Published with open access at [www.questjournals.org](http://www.questjournals.org)*

## I. INTRODUCTION

A very important source of state revenue for the implementation and improvement of national development and aims to increase the prosperity and welfare of the people in Indonesia is from the taxation sector. Therefore, this sector needs to be managed optimally by increasing the participation of all levels of society in general and in particular the tax authorities themselves, because taxes are state levies that do not provide direct remuneration, are binding and can be enforced, which are used for the prosperity of the people. Wulandari et al, 2014).

In Indonesia, the tax management is divided into taxes that are under the authority of the central government and taxes that are under the authority of local governments. Taxes which are managed by the central government include Income Tax (PPh), Value Added Tax (PPN), Sales Tax on Luxury Goods (VAT BM), Land and Building Tax (PBB), Stamp Duty, and Land and Building Rights Acquisition Fees (BPHTB). Meanwhile, the taxes that are managed and collected by the regional government include provincial taxes (motor vehicle taxes, transfer fees for motorized vehicles, fuel taxes for motorized vehicles, etc.) Extraction of Group C Minerals, etc.) (Fauzan, 2012).

Taxes imposed on individuals or entities that have income and are imposed on every sale transaction, including the sale and purchase of land transactions or transfer of rights transactions that result in the acquisition of land and building rights, which are usually referred to as Land and Building Rights Acquisition Fees (BPHTB). Fee for the acquisition of land and building rights (BPHTB) is a tax levied on the acquisition of land and building rights. In accordance with Law No. 21 of 1997 concerning BPHTB which has been amended by

Law No. 20 of 2000, it is explained that BPHTB is classified as a central tax where the receipts will be categorized as profit-sharing funds. The tax revenue-sharing fund itself is included in the part of the balancing fund received by regional revenues. The allocation of BPHTB revenue-sharing funds is determined based on the BPHTB revenue plan for the relevant fiscal year and is determined by the Minister of Finance no later than the implementation of the relevant budget. The State revenue from BPHTB is divided by 20% for the central government and 80% for local governments. Of the 80% for the regions, it will be further divided into 16% for the provinces concerned, and 64% for the producing districts/cities. However, with the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the BPHTB Tax is officially used as a regional tax. The transition period for the transfer of BPHTB is set for 1 (one) year from the enactment of Law Number 28 of 2009 and becomes effective as a regional tax on January 1, 2011. With this transfer, BPHTB is believed to be a source of local revenue that has enormous potential. With the stipulation of BPHTB, it becomes the responsibility of the regions, starting from policy formulation, implementation of collection, and utilization of BPHTB revenues. The duties and responsibilities of the regions in accepting the transfer of BPHTB also need to be regulated and stipulated by a regulation, so that each region is encouraged to immediately prepare everything needed for BPHTB collection.

BPHTB collection begins with a Regional Regulation (Perda). Therefore, one of the indicators that can be used to see the readiness of the regions to collect BPHTB is the development of BPHTB issuance by the Regency/City from time to time. The objectives of the transfer of BPHTB into regional taxes in accordance with the Law on Regional Taxes and Regional Levies include increasing accountability for the implementation of regional autonomy, providing new opportunities for regions to impose new levies (adding types of regional taxes and regional levies), giving greater authority in implementing regional autonomy. taxation and levies by expanding the local tax base, giving authority to the regions in determining local tax rates, and delegating the tax function as a budgeting and regulatory instrument to the regions. The transfer of Customs on Acquisition of Land and Building Rights (BPHTB) from the central tax to local taxes will have an impact on state finances and regional finances. In principle, administratively, there is a transfer of recording of BPHTB collection results, if previously BPHTB receipts were recorded in the State finances (APBN) in tax revenues, then after the transition mechanism runs it will be included in PAD, especially regional taxes. It is hoped that the transfer of BPHTB to local taxes can increase PAD. With the increase in PAD in each region, it is hoped that it will increase regional financial capacity and minimize the dependence of regional governments on the central government and reduce disparities between regions.

Regional tax collection is levied based on the determination of the Regional Head and paid for by the Taxpayer himself. Tax collection based on the determination is carried out using a Regional Tax Assessment Letter or other equivalent document. Meanwhile, tax payments made by the Taxpayer themselves are carried out using a Regional Tax Return, Underpaid Regional Tax Assessment and/or Additional Underpaid Regional Tax Assessment, to such Taxpayers a Regional Tax Invoice Letter, Correction Decree, Taxpayer Letter may be issued. Decision on Objection, and Decision on Appeal as the basis for tax collection and deposit.

Gowa Regency is an area that has a good location and potential for development. Development in this area is experiencing rapid development in all fields, where this development is due to the realization of Regional Revenue from 2016 to 2020 exceeding the set target despite fluctuations. This is shown in the following table.

**Table 1 Target and Realization of Regional Original Income (PAD) of Gowa Regency in 2016-2020**

Year	PAD Target (Rp.-)	PAD Realization (Rp.-)	%
2016	168,865,893,977.00	156,342,068,473.52	92.58
2017	168,310,461,014.00	183,255,393,345.75	108.88
2018	208,160,896,819.00	217,052,216,221.11	104.27
2019	226,383,659,880.00	236,917,247,056.72	104.65
2020	228,174,016,623.00	229,849,292,459 .00	100.73

**Source: Bapenda Kab. Gowa, 2021**

Based on the above, it can be seen that the realization of Regional Original Income from 2016 to 2020 has fluctuated. The achievement of PAD realization in 2016 was 92.58%, an increase of 16.30% to 108.88% in 2017, then decreased by (4.61%) to become 104.27% in 2018. In 2019 , the achievement of PAD realization increased by 0.38% to 104.65% and decreased by (3.92%) to 100.73% in 2020.

One of the Regional Taxes that needs special attention from the Regency Government Gowa is the Customs Tax on the Acquisition of Land and Building Rights (BPHTB). BPHTB is a tax on the acquisition of land rights and/or buildings. Acquisition of Rights to Land and/or Buildings is a legal act or event that results in the acquisition of rights to land and/or buildings by individuals and entities. The increasing population in Gowa Regency means that everyone who already has a family on average owns land and buildings which are obtained by buying and selling, grants, inheritance, gifts, etc. Most of the population utilizes land and buildings for residence and/or business activities for survival. Realization of regional income from BPHTB taxes has always

increased significantly from year to year. This can be proven in the 2016-2020 BPHTB Targets and Realizations.

**Table 2 Target and Realization of BPHTB Gowa Regency Taxes 2016-2020**

Year	Target BPHTB (Rp.,-)	Realization of BPHTB (Rp.,-)	%
2016	35,000,000,000	37,356,966,653	106.73%
2017	36,000,000,000	40,128,117,782	111.47%
2018	37,000,000,000	41,962,758,298	113.41%
2019	39,000,000,000	46,875,817,482	120.19%
2020	41,000,000,000	47,651,651,850	116.22%

Source: Bapenda Kab. Gowa, 2021

Based on the table above, it can be seen that the achievement of BPHTB Tax realization from 2016 to 2020 has fluctuated. The realization of BPHTB Tax in 2016 was 106.73%, an increase of 4.74% to 111.47% in 2017, then increased by 1.94% to 113.41% in 2018. In 2019, the realization of BPHTB Taxes increased by 6.78% to 120.19% and decreased by (3.97%) to 116.22% in 2020. Local governments here benefit greatly due to more income from BPHTB. But besides that, local governments also face obstacles in collecting their taxes. The Regional Government appoints the Regional Revenue Agency as the executor of BPHTB tax collection in Gowa Regency. Based on data on the number of BPHTB taxpayers from 2016 to 2020, it shows that the level of taxpayer compliance with the obligation to pay BPHTB taxes is still low.

**Table 3 Number of Taxpayers and Number of Supervisory BPHTB Files in Gowa Regency 2017-2020**

Year	Number of BPHTB Taxpayers	Number of Supervisory BPHTB Files
2017	9,626	770
2018	8,670	944
2019	10,020	1,329
2020	9,498	904

Source: Bapenda Kab. Gowa, 2021 The

table above shows that the level of compliance of BPHTB taxpayers in fulfilling their tax obligations is still low. This can be seen from the fluctuating number of BPHTB taxpayers per year compared to development developments in Gowa Regency in the last five years. Of course, this will have an impact on optimizing regional tax revenue, especially the contribution of BPHTB taxes to local revenue.

Considering that compliance is an important aspect in implementing a *self-assessment system* to increase tax revenue, it is necessary to study the factors that influence taxpayer compliance. There are several factors related to the level of taxpayer compliance in carrying out their obligations. The issue of compliance becomes important because non-compliance will simultaneously lead to efforts to avoid taxes which result in reduced tax funds being deposited into the regional treasury. So, the higher the level of truth in calculating and calculating, the accuracy of depositing, as well as filling out and entering the taxpayer's notification letter, it is expected that the higher the level of taxpayer compliance in carrying out and fulfilling their tax obligations (Rahayu, 2017).

Widayati and Nurlis (2010) stated that tax compliance is influenced by several factors, namely awareness in paying taxes, understanding and knowledge of tax regulations, good perceptions of the effectiveness of the tax system. Based on the partial test, the awareness of paying taxes and the perception of the effectiveness of the taxation system have no significant effect on taxpayer compliance to pay taxes. While the factors of knowledge and understanding of tax regulations and service quality have a significant influence on taxpayer compliance to pay taxes. Collecting taxes is indeed not an easy job, in addition to the active participation of tax officials, compliance is also required from the taxpayers themselves. Where according to tax law, Indonesia adheres to a system *self-assessment* which gives confidence to taxpayers to calculate, deposit and report their own taxes, causing the correctness of tax payments to depend on the honesty of the taxpayer himself in reporting his tax obligations.

## II. LITERATURE REVIEW

### *Attribution Theory*

To support the Theory of Reasoned Action, this research also adds attribution theory. This theory is a theory put forward by Fritz Heider (1958) which was later developed by Harold Kelly (1972). Basically attribution theory explains that when individuals observe a person's behavior, they will try to determine whether that behavior arises internally or externally (Robbins, 2001). According to Santi (2012) behavior that is caused internally is behavior that is believed to be under the personal control of an individual such as personality traits, awareness, and abilities, while external behavior is caused by external influences such as equipment or social

influences from other people. This means that each individual will be forced to do this behavior if influenced by the situation.

Attribution theory is very relevant to explain things that affect taxpayer compliance in this study. As is known, a person in making a choice usually uses the instinctive attitude that is in him or follows the trends that develop in the community. Internal and external factors that can influence a person to comply or not comply with taxes.

*Theory of Planned Behavior*

*Theory of Planned Behavior* (TPB) states that in addition to attitudes toward behavior and subjective norms, individuals also consider their perceived behavioral control, namely their ability to perform these actions. This theory states that the decision to perform a certain behavior is a rational process that is directed at a certain goal and follows a sequence of thought. Behavioral options are considered, the consequences and outcomes of each behavior are evaluated, and a decision is made whether to act or not. Then those decisions are reflected in behavioral goals, which according to Fishbein, Ajzen and many other researchers can often be strong predictors of how we will behave in situations that occur (Ajzen 1988).

In the *Theory of Planned Behavior* (TPB), the behavior displayed by individuals arises because of the intention to behave. Meanwhile, the emergence of behavioral intentions is determined by three determining factors, namely 1) *Normative beliefs*, namely beliefs about the normative expectations of others and the motivation to fulfill these expectations (*normative beliefs and motivation comply*); 2) *Behavioral beliefs*, namely individual beliefs about the results of a behavior and evaluation of these results (*beliefs strength and outcome evaluation*); and 3) *Control beliefs*, namely beliefs about the existence of things that support or hinder the behavior to be displayed (*control beliefs*) and perceptions about how strong the things that support and hinder the behavior (*perceived power*).

Barriers that may arise when the behavior is displayed can come from within oneself or from the environment. Sequentially, behavioral beliefs produce attitudes toward positive or negative behavior, normative beliefs produce (*perceived social pressure* *perceived social pressure*) or subjective norms (*subjective norms*) and *control beliefs* lead to *perceived behavioral control* *perceived behavioral control* or Ajzen (1988). *Perceived behavioral control* is used as an assessment of the ability of attitudes to display behavior.

The *Theory of Planned Behavior* (TPB) in this study is the basis for all hypotheses. With the explanation that if the taxpayer is aware of paying taxes, then the taxpayer will carry out a *self-assessment System* for paying taxes. Vice versa, if the taxpayer is not aware of paying taxes, then the taxpayer will not implement the *Self Assessment System* to pay taxes.

### III. METHODOLOGY

Based on the background, problem formulation, research objectives, and literature review as a basic framework for thinking processes, a conceptual framework is designed as shown in the following figure.

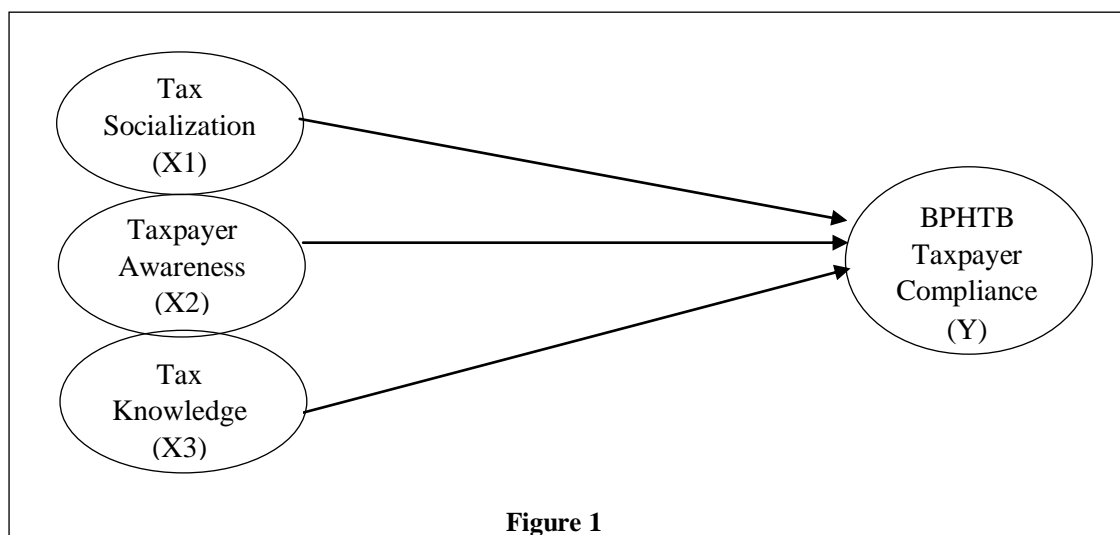


Figure 1  
Conceptual Framework

This study was designed to test hypotheses related to the relationship between variables. The relationship between these variables shows a causal relationship between the variables in the model. Such a model is also known as a causal model (Hartono, 2004). This type of research, when viewed from the research objective is explanatory research (*explanatory research*). The consideration of this type is to analyze the causal

relationship between the factors that affect taxpayer compliance. Causation is a necessary part in exploratory research (*explanatory research*) to make inferences (*inference*) which shows the influence of independent variables to changes in the value of the dependent variable (Hartono, 2004). The approach used in this research is a quantitative approach, which includes quantitative analysis to test between theory and reality by first establishing a hypothesis and then testing it with statistical analysis techniques.

Hypothesis testing in this study was carried out using the method of (*multiple regression analysis* *multiple regression analysis*) with the help of *SPSS software* version 22 which aims to examine the relationship between one variable and another. The variable that is affected is called the dependent variable (endogenous), while the variable that influences is called the independent variable (exogenous).

#### IV. RESULTS AND DISCUSSION

Based on the analysis of research data shows that the correlation of the question items on the questionnaire for all indicators is valid (> 0.196) and the *Cronbach's Alpha value* of all variables is greater than the standard value of the alpha coefficient 0.7 (tax socialization 0.815; taxpayer awareness 0.749 0.769 tax knowledge and 0.778 taxpayer compliance. This means that the instrument used in this study is reliable (reliable).

In addition, the classical assumption test shows that there is no violation of the classical assumption. This is indicated by the value of the research variable indicating that there is no multicollinearity because the value is *tolerance* > 0.1 and VIF < 10 (the tolerance value and VIF of the tax socialization variable on taxpayer compliance are 0.254 and 3.943; the tolerance value and VIF of the taxpayer awareness variable towards mandatory compliance taxes are 0.276 and 3.628, and the values of tolerance and VIF of the tax knowledge variable on taxpayer compliance are 0.684 and 1.461). Furthermore, the heteroscedasticity test shows that the tested variable does not contain heteroscedasticity, because all sig values > 0.05 which means there is no correlation between the size of the data and the residuals so that when the data is enlarged it does not cause the residual (error) to get bigger (sig value. socialization variable taxation is 0.710; taxpayer awareness variable is 0.154; and tax knowledge variable is 0.979. Meanwhile, the results of normality testing were carried out using the *Kolmogorov-Smirnov test*. The results of the normality test obtained the value of Sig. *Kolmogorov Smirnov* by 0.154. This value has met the requirements of the normality test, that is, if the test results obtained a Sig value > 0.05, then the assumption of normality is met. The results of multiple linear regression analysis are shown in the following table.

**Table 4 Results of Multiple Linear Regression Analysis**

Relationship Between Variables	Regression Coefficient	Standard Error	t-Stats	Probability	Description
$X_1 \rightarrow Y$	0,427	0,072	5,932	0,000	Significant
$X_2 \rightarrow Y$	0,633	0,070	9,053	0,000	Significant
$X_3 \rightarrow Y$	0,078	0,030	2,603	0,011	Significant
$R^2 =$	0,903				
F count	=	295,817			
Sig. F count	=	0,000			

Source: Primary Data processed, 2021

value of the coefficient of determination *R-square* on the test results in Table 4 shows a value of 0.903 or 90.30%. These results indicate that the taxpayer compliance variable (Y) is influenced by the variables of taxation socialization ( $X_1$ ), taxpayer awareness ( $X_2$ ), and tax knowledge ( $X_3$ ) by 90.30%. The remaining 9.70% is influenced by other variables outside of the independent variables studied in this study. Based on the results of the regression test in Table 4, the following mathematical equations can be arranged:  $Y = -3.998 + 0.427 X_1 + 0.633 X_2 + 0.078 X_3$

Hypothesis testing in this study was carried out partially by using the t test which can be seen as follows.

1) The Effect of Tax Socialization on BPHTB Taxpayer Compliance

In the Tax Socialization variable ( $X_1$ ) the probability value is 0.000. Because the probability value is smaller than 5% ( $0.000 < 0.05$ ), partially the Tax Socialization variable ( $X_1$ ) has a significant effect on the BPHTB Taxpayer Compliance variable (Y). Based on the coefficient value of 0.427 is positive, identifying the effect is positive. This means that the higher the Socialization of Taxation ( $X_1$ ), the higher the compliance of BPHTB taxpayers in carrying out their tax obligations (Y). Conversely, the lower the socialization of Taxation ( $X_1$ ), then the lower the BPHTB Taxpayer Compliance (Y).

2) The Effect of Tax Awareness on BPHTB Taxpayer Compliance

On the Taxpayer Awareness variable ( $X_2$ ) obtained a probability value of 0.000. Because the probability value is less than 5% ( $0.000 < 0.05$ ), the partial variable Taxpayer Awareness ( $X_2$ ) significantly affects the Taxpayer Compliance BPHTB variable (Y). Based on the coefficient value of 0.633, it is positive, identifying the effect is



positive. This means that the higher the awareness of the taxpayer ( $X_2$ ), the higher the compliance of BPHTB taxpayers in carrying out their tax obligations (Y). Conversely, the lower the Taxpayer Consciousness ( $X_2$ ), then the lower the BPHTB Taxpayer Compliance (Y).

### 3) The Effect of Tax Knowledge on BPHTB Taxpayer Compliance

In the Tax Knowledge variable ( $X_3$ ) obtained a probability value of 0.011. Because the probability value is smaller than 5% ( $0.011 < 0.05$ ), partially the Tax Knowledge variable ( $X_3$ ) has a significant effect on the BPHTB Taxpayer Compliance variable (Y). Based on the coefficient value of 0.078 is positive, identifying the effect is positive. This means that the higher the Tax Knowledge ( $X_3$ ), the higher the compliance of BPHTB taxpayers in carrying out their tax obligations (Y). On the other hand, the lower the Tax Knowledge ( $X_3$ ), the lower the BPHTB Taxpayer Compliance (Y).

### *The Effect of Tax Socialization on BPHTB Taxpayer Compliance*

The findings of this study indicate that Taxation Socialization affects BPHTB Taxpayer Compliance in the Gowa Regency Government. It means, the higher the Socialization of Taxation, the higher the compliance of BPHTB taxpayers in fulfilling their tax obligations. This proves that the first hypothesis which states that Tax Socialization has a positive and significant effect on Taxpayer Compliance can be tested empirically, so it can be accepted.

Tax socialization according to Megantara, Purnamawati, & Sinarwati (2017) is an effort made by the Directorate General of Taxes to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures through appropriate methods. This is because the socialization provided by the government through various media can increase taxpayers' understanding of information related to BPHTB taxes, so that with tax socialization, taxpayers are more aware of tax-related information such as regulations, tax uses, as well as the rights and obligations of a BPHTB Taxpayer. Thus, the higher the socialization of taxation provided, the higher the compliance of BPHTB taxpayers in carrying out their tax obligations.

Tax Socialization is an important factor in increasing Taxpayer Compliance. Tax socialization is the first step in introducing and providing knowledge to the public about taxation. People who are taxpayers will know tax information that will make it easier for people to carry out their tax obligations. Taxpayers who participate in the socialization will automatically understand more about tax information, including tax procedures. Understanding Tax Procedures will make taxpayers understand the steps in carrying out their tax obligations. It can be concluded that if the Socialization of Taxation and Understanding of Tax Procedures increases, it will increase Taxpayer Compliance and vice versa.

Tax socialization is the provision of information and insight by individuals or groups to other individuals or groups in order to understand something. Tax socialization is an effort from the Directorate General of Taxes to provide information on all matters relating to taxation with the aim of increasing taxpayer compliance. Tax socialization is closely related to the level of taxpayer compliance. With the socialization of taxation, either directly or indirectly, taxpayers will gain knowledge and information about tax provisions so as to make taxpayers aware and obedient to pay their taxes regularly (Yuliasari et al. in Lianty, Hapsari, & Kurnia, 2017: 58: 58 ). If high taxation socialization has been carried out by tax officials, the compliance of individual taxpayers will also be higher, and vice versa. In the *Theory of Planned Behavior* (TPB) socialization of taxation is related to the perception of taxpayers regarding beliefs about the normative expectations of others and the motivation to fulfill these expectations (*normative beliefs*). With good taxation socialization from tax officers and can motivate taxpayers to comply with taxes, it will make taxpayers have confidence or choose tax-abiding behavior so that the level of taxpayer compliance will be higher.

Based on the description above, it can be concluded that the higher the socialization of taxation carried out by tax officials, it will increase the compliance of individual and corporate taxpayers. This is also supported by research by Setiyoningrum et al. (2014); Pekerti et al. (2015); and Wardani & Wati (2018) which states that tax socialization has a positive effect on taxpayer compliance. The results of this study are also in accordance with the research of Ida Ayu Dwi Widnyani and Ketut Alit Suardana (2016) which states that tax socialization has a positive and significant effect on taxpayer compliance. However, it is not in line with the research of Sundah and Toly (2014) that tax socialization has no effect on taxpayer compliance.

### *The Effect of Taxpayer Awareness on BPHTB Taxpayer Compliance*

The findings of this study show that BPHTB Taxpayer Compliance with the Gowa Regency Government is influenced by Taxpayer Awareness. It means that the greater the taxpayer's understanding, the more likely the BPHTB taxpayer is to comply with their tax duties. This demonstrates that the second hypothesis, that taxpayer awareness has a positive and large impact on taxpayer compliance, can be empirically investigated and thus accepted.

Compliance in the payment of taxes is obviously not generated by itself, but rather by a process. The taxpayer's awareness must come first when it comes to creating compliance. Taxpayer awareness is generated as a result of taxpayers' understanding and knowledge of the taxes field. The greater taxpayer awareness, the more likely they are to comply with the BPHTB. Compliance is a set of human attitudes that emerge as a result of human interaction with specific things. In order to promote taxpayer compliance, taxpayer understanding of taxation is critical. Taxpayers with a high level of knowledge will fulfill their tax duties in accordance with the applicable tax laws. Meanwhile, taxpayers with low awareness are more likely to ignore their tax duties or break applicable tax laws. According to the Theory of Planned Behavior, the higher the amount of taxpayer awareness, the higher the level of taxpayer compliance in paying BPHTB taxes.

Taxpayer awareness is linked to tax knowledge; once a person has a good understanding of taxation, he or she will act consciously and voluntarily to pay taxes without being coerced. People with a high level of tax knowledge will grasp how taxes work, both in terms of societal and individual benefits. As a result, the greater taxpayer awareness, the greater the intention to pay BPHTB taxes faithfully. This demonstrates that increasing taxpayer understanding of their obligations can improve BPHTB taxpayer compliance. Taxpayers who understand that taxes are a source of regional income and who see themselves as citizens of a community will pay BPHTB taxes obediently in order to contribute to regional development. As a result, it is envisaged that if this is realized, taxpayers will be ready to pay taxes because they will not be hurt by the tax collection process. Taxpayers are prepared to pay taxes because they recognize that failing to do so may result in a lack of financial resources, which could create delays in regional growth.

According to the attribution theory, one of the internal elements influencing a person's compliance with their tax duties is the taxpayer's awareness. A behavior or attitude toward an item that includes assumptions and sentiments, as well as a proclivity to act in accordance with the object, is known as awareness. Thus, taxpayer awareness in terms of paying taxes can be defined as a taxpayer's conduct expressed in the form of thoughts or sentiments involving knowledge, belief, and reasoning, as well as a proclivity to behave in accordance with the tax system's and provisions' stimuli (Riyanda, Putra, & Handayani 2014). In order to do self-assessment, people must be aware of their tax obligations. Understanding, obeying, and having the sincerity to complete the obligations of tax provisions in accordance with the laws and regulations are all requirements for a taxpayer. As a result, the greater the level of taxpayer awareness, the greater the compliance of taxpayers in carrying out their responsibilities (Cahyadi & Jati 2016). The findings of this study suggest that enhancing taxpayer compliance through increased taxpayer awareness will result in increased BPHTB tax collections for the Gowa Regency Government.

Taxpayer knowledge has a strong favorable impact on taxpayer compliance, according to Puspita's (2014) research. This indicates that, on the whole, taxpayers have a sufficient comprehension of taxation. Furthermore, it is stated that the sub-district or kelurahan is aggressively socializing the payment of BPHTB Taxes, resulting in a high level of tax knowledge among those who pay BPHTB Taxes and a major contribution to taxpayer compliance. This study's findings are in line with those of Erawati & Parera (2017) and Riyanda, Putra, & Handayani (2014), who found that tax awareness improves taxpayer compliance.

#### *The Effect of Tax Knowledge on BPHTB Taxpayer Compliance*

The findings of this study show that BPHTB taxpayer compliance with the Gowa Regency Government is influenced by tax knowledge. It means that the more tax knowledge BPHTB taxpayers have, the more likely they are to comply with their tax duties. This demonstrates that the third hypothesis, that Tax Knowledge has a positive and large impact on Taxpayer Compliance, can be empirically investigated and so accepted.

According to the attribution theory, a person's behavior in complying with their tax duties is influenced by one of the internal elements, namely the taxpayer's knowledge. Someone with a high level of expertise and comprehension will be employed to determine whether or not to pay taxes. Understanding the significance and benefits of taxes might help taxpayers become more conscious. It is impossible for people to pay taxes sincerely if they are unaware of the tax system and its benefits. The public's anxiety about paying taxes stems from an increase in the number of situations that occur frequently, particularly in the sphere of taxation. This situation can hinder compliance since taxpayers don't want the taxes they've paid to be misappropriated by the tax authorities (Susilawati & Budiarta 2013).

Knowledge is the outcome of human understanding of anything, or all human acts to comprehend a specific object that can be in the form of good products through reason, or it can be an object that people understand in the form of concepts, or it can be an object that is concerned with mental issues (Rahayu, 2017). Taxes are people's contributions to the state treasury based on the law (which can be enforced) by refusing to get reciprocal services that can be directly demonstrated and used to cover public expenses (Mardiasmo, 2016). To summarize, tax knowledge is a taxpayer's capacity to understand tax regulations, including both tax rates based on the law that they will pay and tax benefits that will be beneficial to their life (Rahayu, 2017). The findings of

this study suggest that enhancing taxpayer compliance through tax education will result in increased BPHTB tax revenues for the Gowa Regency Government.

Tax knowledge provided by the BPHTB is essential for taxpayers. Many factors influence knowledge, including the aspect of taxpayer-funded formal education. The taxpayer will automatically make the payment if he or she is aware of the BPHTB Tax function, understands the BPHTB Tax regulations and laws, is aware of the BPHTB Tax rate to be paid, is aware of the party who collects the BPHTB Tax, and is aware of the BPHTB Tax payment procedure. BPHTB Tax in a disciplined manner in order to achieve BPHTB Tax compliance. BPHTB taxpayers will fulfill their responsibilities if they are aware of the procedures for carrying out their tax obligations as well as the procedures for obtaining their rights. Taxpayers, on the other hand, will dodge their obligations if they lack or are unaware of taxation procedures (Supriyanto 2013). Taxpayers with a better understanding of BPHTB Taxes can better decide their behavior and ensure compliance with tax regulations. However, if a taxpayer is unaware of tax regulations and procedures, he or she will be unable to appropriately decide his or her behavior. According to the Theory of Planned Behavior, the greater a person's understanding about BPHTB taxes, the greater their intention to conduct faithfully to pay BPHTB taxes.

Tax knowledge has a limited effect on taxpayer compliance in paying BPHTB taxes, according to Ayunda study et al. (2015). The outcomes of this study are also consistent with Erawati & Parera's (2017) research, which found that tax knowledge improves taxpayer compliance. This finding contradicts Fernando & Arisman (2017)'s findings, which show that tax knowledge has no impact on taxpayer compliance. This is related to the poor level of understanding of taxpayers, who do not grasp the payment and reporting procedures due to a lack of socialization. Taxpayers who are unaware of the BPHTB Tax will be less motivated to pay their taxes. As a result, it is predicted that the government's responsibility, particularly that of the Gowa Regency's Regional Revenue Service, will be to focus more on socialization and tax counseling so that taxpayers are aware of BPHTB taxes.

## V. CONCLUSION

The following conclusions can be reached based on the findings of hypothesis testing and discussion of the influence of Tax Socialization, Taxpayer Awareness, and Tax Knowledge on BPHTB Taxpayer Compliance:

1. Tax socialization has an impact on BPHTB taxpayers' compliance. It can be deduced that the better the tax socialism is implemented, the higher the BPHTB Taxpayer Compliance will be.
2. BPHTB Taxpayer Compliance is affected by taxpayer awareness. It is possible to deduce that the greater the taxpayer's awareness of their tax duties, the higher the BPHTB Taxpayer Compliance.
3. BPHTB Taxpayer Compliance is influenced by tax knowledge. It may be deduced that the better the taxpayers' tax understanding, the higher the BPHTB Taxpayer Compliance.

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