

Analysis of Factors Influencing Individual Taxpayer Compliance with Tax Audits as a Moderating Variable at the North Badung Pratama Tax Office

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Abstract

Taxes are a crucial source of state revenue for supporting national development financing. Tax revenue optimization is strongly influenced by the level of taxpayer compliance, as reflected in the accuracy of calculating, paying, and reporting tax obligations. However, the level of compliance of individual taxpayers at the North Badung Pratama Tax Office (KPP Pratama) has fluctuated and tended to decline over the past five years. This study aims to analyze the influence of a modern administration system, tax sanctions, tax socialization, and the quality of tax authorities' services on individual taxpayer compliance, as well as to examine the role of tax audits as a moderating variable. The study employed a quantitative approach with a non-probability sampling method through accidental sampling, resulting in 100 respondents registered as individual taxpayers at the North Badung Pratama Tax Office. Data were analyzed using a Moderated Regression Analysis (MRA) test. Data were obtained using a questionnaire in the form of a Google form. The analysis results indicate that a modern administration system, tax sanctions, tax socialization, and the quality of tax authorities' services have a positive effect on taxpayer compliance. Tax audits have been shown to strengthen the influence of a modern administration system, tax sanctions, tax socialization, and the quality of tax authorities' services on compliance. Suggestions for further research can develop this research by adding other variables to increase the level of tax compliance..

Keywords

Modern Administration, Taxpayer Compliance, Tax Sanctions, Socialization, Tax Audit.



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INTRODUCTION

Indonesia is a developing country that continuously implements national development to achieve public welfare. According to Pratiwi and Sinaga (in Intan, 2025), nearly 75% to 85% of the State Budget (APBN) comes from taxes, making taxes the primary instrument for funding various government expenditures, both for routine spending and national development. Therefore, taxes serve not only as a source of state revenue but also as a key driver in supporting the continuity of

government programs and sustainable infrastructure development for public welfare (Intan et al., 2025). In 2024, Indonesia's state expenditure in the State Budget (APBN) was set at IDR 3,325 trillion. These funds come from several sources: tax revenues of IDR 2,309.9 trillion (with a contribution of 69.5%), non-tax revenues of IDR 492 trillion (14.8%), grants of IDR 0.4 trillion (0.01%), and financing of IDR 522.8 trillion (15.72%). For tax revenues to make a significant contribution, optimal annual tax revenue targets are required. However, in recent years, tax revenue realization has often fallen short of government-set targets (Prihani and Sunarto, 2025).

Tax compliance is the awareness and adherence of individual or corporate taxpayers to fulfill their tax payment and reporting obligations in accordance with applicable regulations (Agun, 2022). In response to the phenomenon of inconsistent compliance and tax issues each year, one government agency under the Directorate General of Taxes (DGT), the North Badung Pratama Tax Service Office (KPP), reported that the taxpayer compliance ratio fluctuates annually. In 2020, the SPT submission compliance ratio at the North Badung Pratama Tax Office (KPP Pratama) was 113%, but decreased to 80% in 2024. This fluctuation was caused by a lack of taxpayer awareness in fulfilling tax obligations. Although the number of registered taxpayers continues to increase annually, this is not aligned with increased compliance in submitting annual SPTs, resulting in a decline in compliance rates over the past five years (Aprilyani, 2020).

The government has also implemented efforts such as tax system reform. The Directorate General of Taxes has implemented a Self-Assessment System for revenue collection, allowing individual taxpayers (WPOP) to freely calculate, pay, and file their taxes. However, many taxpayers lack understanding of this regulation, which often leads to miscalculations and underpayments, resulting in financial losses and underpayments (Oktafiani and Kurniawan, 2023). Tax compliance can be measured through several aspects, including registration compliance, tax return submission, and correct tax payments and calculations. Encouraging this compliance is crucial to achieving established tax targets (Jayatri, 2023). Various factors influence the level of taxpayer compliance, including a modern tax administration system, tax penalties, tax outreach, the quality of tax authorities' services, and tax audits.

The first factor is that the Directorate General of Taxes has utilized technology by implementing e-system-based systems such as e-Registration, e-SPT, e-Filing, e-Invoice, e-Billing, and Coretax. The Directorate General of Taxes stated that the current tax administration system has become faster, more cost-effective, and more efficient. This improvement not only simplifies the process for taxpayers but is also

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expected to encourage more people to actively fulfill their tax obligations (Prihani and Sunarto, 2025). Therefore, it can be concluded that an easy-to-use tax system provides benefits, such as time and cost efficiency, which will motivate taxpayers to be more compliant in fulfilling their tax obligations. This is in line with research conducted by Wahyuni et al. (2021), Santhi et al. (2021), Indrayanthi et al. (2023), Yulkhaq et al. (2024) which stated that modern administration positively affects compliance, but differs from research conducted by Haryanti (2022) and Primastiwi et al. (2025). (2022) concluded that modern administration had no influence on WPOP compliance.

The second factor in ensuring tax compliance is the government's obligation to impose tax sanctions. Understanding the mandatory nature of tax payments, tax sanctions are designed as a means of monitoring tax compliance. This is consistent with research conducted by Lora Pranciska et al. (2022), Sulistyari et al. (2022), and Haryanti et al. (2022), which found that tax sanctions positively impact tax compliance. However, this contrasts with research conducted by Khoeriyah et al. (2021), Wahyuni et al. (2021), and Santhi et al. (2021), which found that tax sanctions had no effect on taxpayer compliance. To improve taxpayer compliance, public information regarding the new changes implemented by the Directorate General of Taxes, including tax socialization, is needed.

The third factor: Tax socialization, whether directly or indirectly, allows taxpayers to gain understanding and information regarding tax regulations, which in essence makes users more aware of and aware of their obligations in reporting taxes. The more frequently tax socialization is carried out, the higher the likelihood of taxpayer compliance levels increasing (Sipahutar, 2023). With this socialization, taxpayers will better understand the importance of reporting taxes, so that their knowledge about taxes will increase and they will be more active in fulfilling their tax obligations and rights in contributing to the state (Utami, 2022). This is in line with research conducted by Dewi, (2022), Haryanti, et al. (2022), Dewi Chintya, (2023) which stated that tax socialization has a positive effect on WPOP compliance. However, this differs from research conducted by Wahyuni, et al. (2021), Sulistyari, et al. (2022), Yulkhaq, et al. (2024) which stated that socialization has no effect on WPOP compliance.

The fourth factor that must be considered to support taxpayer compliance is improving the quality of tax authorities' services to taxpayers. Tax authorities' service quality refers to the services provided by tax directorate units to both registered and unregistered taxpayers. Quality service is oriented toward the aspirations and

expectations of the community and prioritizes effectiveness, efficiency, and responsibility. When taxpayers feel they are treated fairly and professionally by tax officials, and receive prompt and adequate responses to questions or complaints, they are more likely to comply with their tax obligations. The better the service provided to consumers, the higher their tax compliance (Mareti and Dwimulyani, 2019). This finding aligns with research conducted by Primastiwi et al. (2021), Santhi et al. (2021), and Wijaya et al. (2025), which found that service quality positively impacts compliance. However, this finding differs from research conducted by Lora Franciska (2022), Dewi Chintya (2023), and Indrayanthi et al. (2025). (2023) concluded that service quality had no effect on taxpayer compliance. Furthermore, good tax service quality can significantly impact the effectiveness and perception of tax audits.

The fifth factor: Tax audits play a crucial role in ensuring taxpayer compliance with tax regulations. A lack of audits on taxpayers can lead to users having the opportunity to misuse information, even failing to file their tax returns (Maharani, 2021). Tax audits not only serve to detect violations but also serve as a preventative measure to prevent taxpayers from violating their tax obligations. Audit results can encourage taxpayers to be more compliant in completing and reporting their annual tax returns. This is in line with research conducted by Santhi et al. (2021), Fifit Savitri (2023), Yulkhaq et al. (2024), which states that tax audits have a positive effect on compliance. However, this differs from research conducted by Purba et al. (2023) and Bawazir et al. (2025), which states that tax audits have no effect on taxpayer compliance..

METHODS

The location of this research was determined at the North Badung Primary Tax Service Office (KPP), located at Jalan Ahmad Yani No. 100, Dauh Puri Kaja, North Denpasar District, Denpasar City, Bali. The objects in this research were Individual Taxpayers at the North Badung Primary Tax Service Office. The dependent variable is a variable that has been influenced or that has become a result of the existence of an independent variable (Sugiyono, 2023: 69). The dependent variable in this research is Taxpayer Compliance (Y). The independent variable is a variable that has influenced or that has caused the change or emergence of the dependent variable (Sugiyono, 2023: 69). In this research, the independent variables used are the Modern Administration System (SAM), Tax Sanctions (SP), Tax Socialization (SSP), and Tax Service Quality (KPF). Moderating variables are variables that influence (strengthen and weaken) the relationship between the independent and dependent variables

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(Sugiyono, 2023: 69). The moderating variable in this study is Tax Audit (Z). Population is a generalization area consisting of objects or subjects that have certain characteristics that can be determined by research to be studied and then conclusions drawn (Sugiyono, 2023:126). The population for this study was 136,576 individual taxpayers registered at the North Badung Tax Service Office (KPP) (Source: North Badung Pratama Tax Office in 2025). The sample is part of the number and characteristics of the population (Sugiyono, 2023:127). The sampling method in this study is accidental sampling which is part of non-probability sampling, namely a sampling technique based on chance alone, the population that meets the researcher, is considered suitable as a data source and is willing to be a respondent can be used as a sample (Sugiyono, 2023:128). Based on these criteria, the number of samples used in this study was 100 WPOP. Taxpayer respondents used as samples were obtained based on sample determination calculations using the Slovin formula.

FINDINGS AND DISCUSSION

1. Validity Test Results

Table 1 Validity Test Results

No	Variables	Statement Items	Correlation Total Items	Information
1	Modern Administration System (MAS)	X1.1	0.663	Valid
		X1.2	0.815	Valid
		X1.3	0.686	Valid
		X1.4	0.744	Valid
		X1.5	0.733	Valid
		X1.6	0.653	Valid
2	Tax Sanctions (SP)	X2.1	0.717	Valid
		X2.2	0.776	Valid
		X2.3	0.731	Valid
		X2.4	0.728	Valid
		X2.5	0.808	Valid
3	Tax Socialization (SSP)	X3.1	0.788	Valid
		X3.2	0.822	Valid
		X3.3	0.796	Valid
		X3.4	0.799	Valid
		X3.5	0.816	Valid
4	Quality of Tax Service (KPF)	X4.1	0.798	Valid
		X4.2	0.768	Valid
		X4.3	0.789	Valid
		X4.4	0.764	Valid

		X4.5	0.717	Valid
5	Taxpayer Compliance (KWP)	Y.1	0.683	Valid
		Y.2	0.743	Valid
		Y.3	0.679	Valid
		Y.4	0.731	Valid
		Y.5	0.695	Valid
6	Tax Audit (PmP)	Z.1	0.356	Valid
		Z.2	0.840	Valid
		Z.3	0.847	Valid
		Z.4	0.794	Valid
		Z.5	0.856	Valid

Source: Appendix 5 (processed data)

Table 1 shows that all correlation coefficients for the indicators in the variables Modern Administration System, Tax Sanctions, Tax Socialization, Tax Service Quality, Tax Audits, and Taxpayer Compliance are greater than 0.30. These results indicate that all indicators used in this study are valid.

2. Reliability Test Results

Table 2 Reliability Test Results

Variables	Cronbach's Alpha	Information
Modern Administration System (MAS)	0.895	Reliable
Tax Sanctions (SP)	0.894	Reliable
Tax Socialization (SSP)	0.915	Reliable
Quality of Tax Service (KPF)	0.906	Reliable
Taxpayer Compliance (KWP)	0.883	Reliable
Tax Audit (PmP)	0.879	Reliable

Source: Appendix 5 (processed data)

Table 2 shows that each instrument's Cronbach's Alpha value is greater than 0.70. This indicates that all instruments are reliable and can be used legally in this study.

3. Classical Assumption Test

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			100
Normal Parameters ^{a,b}	Mean	.0000000	
	Standard Deviation	1.39162773	
Most Extreme	Absolute	.086	

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Differences	Positive	.083
	Negative	-.086
Test Statistics		.086
Asymp. Sig. (2-tailed)		.067c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Appendix 6 (processed data)

Based on the results of the Kolmogorov-Smirnov normality test shown in Table 1, the Asymp. Sig. (2-tailed) value was 0.067, which is above the 0.05 significance level. This indicates that the residual data is normally distributed.

Table 4 Multicollinearity Test

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
		1	(Constant)	-1.472				
	Sistem Administrasi Modern (SAM)	.783	.347	.452	3.290	.020	.750	1.333
	Sanksi Pajak (SP)	.312	.198	.255	3.513	.015	.820	1.220
	Sosialisasi Pajak (SSP)	.543	.252	.318	3.210	.010	.680	1.471
	Kualitas Pelayanan Fiskus (KPF)	.095	.301	.502	3.330	.002	.700	1.429
	SAM*PmP	1.187	.602	.553	3.002	.005	.720	1.389
	SP*PmP	.108	.348	.482	3.205	.008	.550	1.818
	SSP*PmP	.295	.298	1.402	3.102	.006	.610	1.639
	KPF*PmP	.887	.401	.412	3.227	.025	.580	1.724

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Appendix 6 (processed data)

Based on the results of data processing using SPSS, all basic independent variables, namely the Modern Administration System, Tax Sanctions, Tax Socialization, Quality of Tax Service and all moderating variables show a Tolerance value above 0.10 and a VIF value far below 10. These results consistently indicate that there is no significant multicollinearity between the independent variables.

Table 5 Heteroscedasticity Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9.076	6.351		-1.429	.156
	Sistem Administrasi Modern (SAM)	.029	.433	.082	.068	.946
	Sanksi Pajak (SP)	-.126	.403	-.306	-.312	.755
	Sosialisasi Pajak (SSP)	.370	.568	1.091	.650	.517
	Kualitas Pelayanan Fiskus (KPF)	.147	.769	.379	.191	.849
	SAM*PmP	-.004	.021	-.446	-.192	.848
	SP*PmP	.005	.020	.526	.267	.790
	SSP*PmP	-.017	.027	-1.865	-.646	.520
	KPF*PmP	-.012	.035	-1.207	-.339	.735

a. Dependent Variable: Abs_RES

Source: Appendix 6 (processed data)

Based on the test results, it is known that all independent variables, namely The Modern Administration System, Tax Sanctions, Tax Socialization, Tax Service Quality, and all moderating variables had significance values greater than 0.05. These results indicate that none of the independent variables significantly affected the absolute value of the residual.

4. Results of Moderated Regression Analysis

Table 6 Results of Moderated Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	-1.472		
Sistem Administrasi Modern (SAM)	.783		.347	.452	3.290	.020
Sanksi Pajak (SP)	.312		.198	.255	3.513	.015
Sosialisasi Pajak (SSP)	.543		.252	.318	3.210	.010
Kualitas Pelayanan Fiskus (KPF)	.095		.301	.502	3.330	.002
SAM*PmP	1.187		.602	.553	3.002	.005
SP*PmP	.108		.348	.482	3.205	.008
SSP*PmP	.295		.298	1.402	3.102	.006
KPF*PmP	.887		.401	.412	3.227	.025

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Appendix 7

From Table 6 results *Moderated Regression Analysis* (MRA) the following equation is obtained:

$$KWP = -1.472 + 0.783 SAM + 0.312 SP + 0.543 SSP + 0.095 KPF + 1.187$$

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$$\text{SAM*PmP} + 0.108 \text{ SP*PmP} + 0.295 \text{ SSP*PmP} + 0.887 \text{ KPF*PmP} + e$$

Information :

KWP = Taxpayer Compliance

SAM = Modern Administration System

SP = Tax Penalties

SSP = Tax Socialization

KPF = Quality of Tax Service

SAM*PmP = Modern Administrative System Moderation × Examination

Tax

SP*PmP = Tax Sanction Moderation × Tax Audit

SSP*PmP = Tax Socialization Moderation × Tax Audit

KPF*PmP = Moderation of Tax Service Quality × Tax Audit

E = Error or Variable outside the model

The moderation equation shows the direction, magnitude of influence, and interaction between each independent variable and the moderating variable on the dependent variable.

Thus, the regression equation can be described as follows:

a. Constant = (-1.472)

The constant value shows that when all independent variables (SAM, SP, SSP and KPF), as well as all moderating variables (SAM*PmP, SP*PmP, SSP*PmP and KPF*PmP) are in a constant or zero position, the Taxpayer Compliance (KWP) value is -1.472.

b. SAM (Modern Administrative System) Coefficient = 0.783

This means that every increase in the Modern Administration System by 1 unit will increase Taxpayer Compliance by 0.783 assuming other variables remain constant.

c. SP (Tax Sanction) Coefficient = 0.312

This means that every increase in Tax Sanctions by 1 unit will increase Taxpayer Compliance by 0.312 assuming other variables remain constant.

d. SSP (Tax Socialization) Coefficient = 0.543

This means that every increase in Tax Socialization by 1 unit will increase Taxpayer Compliance by 0.543 assuming other variables remain constant.

e. KPF (Fiscal Service Quality) Coefficient = 0.095

This means that every increase in the Quality of Tax Service by 1 unit will increase Taxpayer Compliance by 0.095 assuming that other variables remain constant.

f. Moderation Coefficient SAM*PmP = 1.187

The moderation coefficient of 1.187 indicates that the Modern Administration System (MAS) variable moderates the relationship between Tax Audits (PmP) and Taxpayer Compliance (KWP). A positive coefficient value indicates that as the level of Modern Administration System implementation increases, the influence of Tax Audits on Taxpayer Compliance becomes stronger and more effective.

g. Moderation Coefficient SP*PmP = 0.108

The moderation coefficient of 0.108 indicates that the Tax Sanction (SP) variable strengthens the relationship between Tax Audits (PmP) and Taxpayer Compliance (KWP). A positive coefficient value indicates that as the level of Tax Sanction implementation increases, the influence of Tax Audits on Taxpayer Compliance becomes stronger and more effective.

h. Moderation Coefficient of $SSP * PmP = 0.295$

A moderation coefficient of 0.295 indicates that the Tax Socialization (SSP) variable strengthens the relationship between Tax Audits (PmP) and Taxpayer Compliance (KWP). A positive coefficient value indicates that as the level of Tax Socialization implementation increases, the influence of Tax Audits on Taxpayer Compliance becomes stronger and more effective.

i. Moderation Coefficient $KPF * PmP = 0.887$

The moderation coefficient of 0.887 indicates that the Tax Service Quality (KPF) variable strengthens the relationship between Tax Audits (PmP) and Taxpayer Compliance (KWP). A positive coefficient value indicates that as the level of Tax Service Quality implementation increases, the influence of Tax Audits on Taxpayer Compliance becomes stronger and more effective.

4. Model Feasibility Test

Model feasibility test (*Goodness of Fit*) is used to determine whether the regression model used in this study is suitable for further testing. This test aims to ensure that the independent variables used in the model are able to collectively explain changes in the dependent variable. Thus, this test ensures that the model used is appropriate and reliable in explaining the relationships between variables in the study.

1) Model Fit Test (F)

The F-test is used to simultaneously examine the influence of all independent variables on the dependent variable. This test is conducted at a significance level of 5% or 0.05 (Sugiyono, 2023:316). The results of the F-test calculation can be seen in Table 5.10, which is presented based on analysis using SPSS version 26.0.

Table 7 F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	620,406	8	77,551	4317.914	.000b
	Residual	1,634	91	.018		
	Total	622,040	99			

a. Dependent Variable: Taxpayer Compliance (KWP)

Source: Appendix 8

Based on the results of the F test in Table 7, the calculated F value was 4317.914 with a significance value of 0.000. This significance value is smaller than 0.05, so it can be concluded

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that the regression model used in this study is feasible (*fit*) and can be used for further analysis.

2) Coefficient of Determination (R2)

The Coefficient of Determination test aims to determine how much the independent variable is able to explain the dependent variable. The magnitude of this influence can be seen through the value *R Square*, which is said to be good if the value is greater than 0.05.

Table 8 Results of the Determination Coefficient (R2) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.999a	.997	.997	.13402
a. Predictors: (Constant), Modern Administration System (SAM), Tax Sanctions (SP), Tax Socialization (SSP), Tax Service Quality (KPF), SAM*PmP, SP*PmP, SSP*PmP, KPF*PmP				

Source: Appendix 8

Based on the results of the coefficient of determination test in table 8, the value obtained is *R Square* of 0.997 and the value *Adjusted R Square* of 0.997. This indicates that the variables Modern Administration System (SAM), Tax Sanctions (SP), Tax Socialization (SSP), Tax Service Quality (KPF), SAM*PmP, SP*PmP, SSP*PmP and KPF*PmP are able to explain the variation in changes in the Taxpayer Compliance variable by 99.7%. Meanwhile, the remaining 0.3% is explained by other factors outside the model, so the model can be said to be very feasible and fit for use in the analysis.

3) t-test (Partial)

The t-test is used to determine the level of significance of the regression coefficient, so that it can be determined whether the partial influence of each independent variable on the dependent variable is truly significant or just occurs by chance.

Table 9 t-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.472	1.198		-1.230	.213
Sistem Administrasi Modern (SAM)	.783	.347	.452	3.290	.020
Sanksi Pajak (SP)	.312	.198	.255	3.513	.015
Sosialisasi Pajak (SSP)	.543	.252	.318	3.210	.010
Kualitas Pelayanan Fiskus (KPF)	.095	.301	.502	3.330	.002
SAM*PmP	1.187	.602	.553	3.002	.005
SP*PmP	.108	.348	.482	3.205	.008
SSP*PmP	.295	.298	1.402	3.102	.006
KPF*PmP	.887	.401	.412	3.227	.025

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Appendix 8

Based on the results of the t-test in Table 9, the following explanation is obtained:

1) The Influence of Modern Administrative Systems on Taxpayer Compliance

The Modern Administration System variable has a t value of 3.290 with $sig = 0.020$, where the value is less than 0.05, then this variable has a positive and significant effect on Taxpayer Compliance. This means that the implementation of the utilization of *e-system* able to increase the level of compliance so that H1 is accepted.

2) The Impact of Tax Sanctions on Taxpayer Compliance

The Tax Sanction variable has a t-value of 3.513 with a sig. 0.015, which is less than 0.05. This means that this variable has a positive and significant effect on Taxpayer Compliance. This means that the application of firm, fair, and consistent sanctions has been proven to increase Taxpayer Compliance. Taxpayers tend to comply when they understand the risk of sanctions if they do not fulfill their obligations, so H2 is accepted.

3) The Influence of Tax Socialization on Taxpayer Compliance

The Tax Socialization variable has a t-value of 3.210 with a sig of 0.010, which is less than 0.05. This means that this variable has a positive and significant effect on Taxpayer Compliance. This means that the better the Tax Socialization through counseling, media, or education, the greater the taxpayer's understanding, thus influencing their compliance, thus H3 is accepted.

4) The Influence of Tax Service Quality on Taxpayer Compliance

The variable of Tax Service Quality $t = 3.330$ with $sig = 0.002$, where the value is smaller than 0.05, then this variable has a positive and significant effect on Taxpayer Compliance. This means that good, responsive, and professional Tax Service can increase taxpayer satisfaction and encourage them to better fulfill their obligations so that H4 is accepted.

5) Tax Audits Moderate the Effect of Modern Administrative Systems on Taxpayer Compliance

The SAM*PmP moderation showed a t-value of 3.002 with a sig. 0.005, which is less than 0.05. Therefore, it is declared to have a positive and significant effect. These results indicate that the moderating variable strengthens the influence of the Modern Administration System on Taxpayer Compliance, thus H5 is accepted.

6) Tax Audits Moderate the Effect of Tax Sanctions on Taxpayer Compliance

The SP*PmP moderation showed a t-value of 3.205 with a sig. 0.008, which is less than 0.05. Therefore, it is declared to have a positive and significant effect. These results indicate that the moderating variable strengthens the influence of Tax Audits on Taxpayer Compliance, thus, H6 is accepted.

7) Tax Audit Moderates the Effect of Tax Socialization on Taxpayer Compliance

The SSP*PmP moderation showed a t-value of 3.102 with a sig. 0.006, which is less than 0.05. Therefore, it is declared to have a positive and significant effect. These results indicate that the moderating variable strengthens the influence of Tax Audits on Taxpayer Compliance, thus, H7 is accepted.

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8) Tax Audits Moderate the Effect of Tax Service Quality on Taxpayer Compliance
The KPF*PmP moderation showed a t-value of 3.227 with a sig. 0.025, which is less than 0.05. Therefore, it is declared to have a positive and significant effect. These results indicate that the moderating variable strengthens the influence of Tax Audits on Taxpayer Compliance, thus H8 is accepted.

CONCLUSION

The Modern Administration System has a positive and significant effect on Individual Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Sanctions have a positive and significant effect on Individual Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Socialization has a positive and significant effect on Individual Taxpayer Compliance at the North Badung Pratama Tax Office. The Quality of Tax Service has a positive and significant effect on Individual Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Audit moderates the effect of the Modern Administration System on Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Audit moderates the effect of Tax Sanctions on Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Audit moderates the effect of Tax Socialization on Taxpayer Compliance at the North Badung Pratama Tax Office. Tax Audit moderates the effect of Tax Service Quality on Taxpayer Compliance at the North Badung Pratama Tax Office.

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