Factors Affecting Taxpayer Compliance: The Moderating Role of Awareness

Vince Ratnawati, 
Faculty of Economic and Business, 
Universitas Riau, Indonesia. 
E-mail: vincmarbun@yahoo.com

Ria Nelly Sari, 
Faculty of Economic and Business, 
Universitas Riau, Indonesia.

Sem Paulus, 
Faculty of Economic and Business, 
Universitas Riau, Indonesia.

Arridho Abduh, 
Faculty of Economic and Business, 
Universitas Riau, Indonesia.

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Abstract

The aim of this study is to investigate how education, service quality, and accountability affect taxpayer compliance. The study also investigated the moderating effect of tax awareness on the relationship between education, service quality, and accountability on taxpayer compliance. A model was developed and tested by using a sample of 253 taxpayer listed on The Directorate General of Taxation in Riau Regional. Data were collected and analyzed by using least square regression and moderated regression analysis. The result showed that education, service quality, and accountability affect taxpayer compliance. The results also indicate that tax awareness strengthened the effect of education, service quality, and accountability on taxpayer compliance.

Key Words: Education, Service Quality, Accountability, Awareness, Taxpayer Compliance

JEL Classification: C 19, G13, G 14