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HOW GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE: EVIDENCE FROM BANDUNG UNIVERSITY STUDENT

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Abstract: *In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. This study examines the effect of tax digital content disseminated through the official social media of the Directorate General of Taxes on students' attitudes, subjective norms, perceived behavioral control, tax awareness, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study were active accounting students at one of the universities in Bandung City, who were selected through purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The novelty of this study lies in the integration of government digital content analysis with a behavioral psychology approach as well as attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies. This study found a positive relationship between government social media usage and elements of theory of planned behavior, tax awareness, and tax compliance. The results of this study provide practical implications for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.*

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns is the limited tax knowledge and low compliance intention among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media,

are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and

influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). These platforms, if properly leveraged, can shape young citizens' tax attitudes and awareness.

Tax awareness is defined as an individual's understanding and internalization of the importance of taxation for state development (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication, especially via social media, contributes to increasing tax awareness. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

This study adopts the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), which posits that individual behavior is guided by three key components: attitude toward the behavior, subjective norms, and perceived behavioral control. The TPB has been widely applied in tax compliance research, emphasizing psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al.

2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the relevance and applicability of compliance models in a digitally connected society.

This study aims to examine the influence of government social media on tax compliance, with tax awareness as a moderating variable, using the TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research contributes theoretically to the extension of TPB in the digital context. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behaviour and Tax Compliance

Social media is an online media that is often used by people as a place to share, exchange information, and also interact through messages or web-based applications. The use of social media has increased in the last decade due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). Social media plays an important role in influencing a person's perspective, especially in taxation. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus increases the socialization of taxation on their social media to increase tax compliance with interesting content on social media (Setyawati, Rahmanto, and Satyawati 2021).

Various studies have tried to see the impact of social media use on the supporting

elements of taxation in the theory of planned behavior and tax awareness. Zikrulloh (2024) found that social media affects the elements in the theory of planned behavior and tax awareness so that taxpayers have more desire to comply with tax payments. Erasashanti et al. (2024) found that tax socialization through various media such as social media can increase tax awareness. Savitri and Musfialdy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that social media plays an important role in informing the public about the need to pay taxes due to the convenience created by the accessibility of social media on smart phones which ultimately increases their tax awareness. From this, the hypothesis of this study is concluded as follows:

H1: Government social media has a positive effect on taxpayer attitude.

H2: Government social media has a positive effect on taxpayer subjective norms.

H3: Government social media has a positive effect on the perceived behavior control of taxpayers.

H4: Government social media has a positive effect on taxpayer awareness.

Theory of Planned Behavior and Tax Compliance

According to the theory of planned behavior, human behavior is based on three types of considerations, namely: Behavioral beliefs, namely beliefs about the possible results of behavior and evaluation of these results (strength of belief and evaluation of results). Behavioral beliefs generate attitudes towards good or bad behavior; Normative beliefs, which are beliefs about the normative expectations of others and the motivation to meet these expectations (normative beliefs and motivation to comply). Normative beliefs result in perceived social pressure or subjective norms; and control

beliefs, which are beliefs about the existence of factors that can facilitate or hinder the behavior to be displayed (control beliefs) and perceptions of how strong these factors are (perceived strength). Control beliefs lead to perceived behavioral control. In combination, attitudes towards behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral intentions (Solichin, Astuti, and Mahardhika 2020).

Various studies have found the important role of individual behavior, the surrounding environment and individual perceptions to improve tax compliance. Alm (2019) asserts that tax compliance can be influenced by the encouragement of the surrounding environment and individual perceptions of tax regulations. In addition, individual behavior towards taxation can affect their tax compliance, where individuals who have good behavior on tax regulations will have high tax compliance (Mulatsih et al. 2024).

In relation to the theory of planned behavior, various studies have concluded mixed results. Hermawan et al. (2021) found that all elements of the theory of planned behavior, namely attitude, subjective norms, and perceived of behavior control affect tax compliance. Bani-Khalid, Alshira'h, and Alshirah (2022) support this finding in the Jordanian context. On the one hand, Zikrulloh (2024) found that only the perceived behavior control element affects tax compliance. From this, the hypothesis of this study is concluded as follows:

H5: Attitude has a positive effect on taxpayer compliance.

H6: Subjective norms have a positive effect on taxpayer compliance.

H7: Perceived behavior control has a positive effect on taxpayer compliance.

Tax Awareness and Tax Compliance

Tax awareness is another important element in improving tax compliance. Without sufficient tax awareness, socialization from the

government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the hypothesis of this study is concluded as follows:

H8: Tax awareness has a positive effect on taxpayer compliance.

Government Social Media and Tax Compliance
Social media is one of the important tools used by the government to improve tax compliance in the digital era. Social media increases taxpayer understanding through its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. A good government image encourages taxpayer compliance due to increased trust in the government that tax proceeds can be managed properly (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows:

H9: Tax socialization through social media has a positive effect on taxpayer compliance.

METHOD

This research uses a quantitative approach method. The population in this study

were all accounting undergraduate students and accounting masters of one of the private universities in Bandung, West Java. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). The total research population amounted to 212 students for accounting undergraduate and 49 students for the accounting master program so that the total population was 261 students. Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 10-arrow construct condition with a significance value of 5% and a minimum R² of 0.25, the number of samples required is 91 samples.

The study used a closed questionnaire to collect respondents' responses. The choices in the questionnaire were made using a Likert scale of 1-4 where number 1 symbolizes "Strongly Disagree", number 2 symbolizes "Disagree", number 3 symbolizes 'Agree', and number 4 symbolizes "Strongly Agree". The questionnaire was distributed using google form media distributed through the Whatsapp messaging application during February to March 2025. The questionnaire was distributed randomly to the population and at the end of the data collection period, 101 respondents filled out the questionnaire.

A total of seven latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Alshira'h, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is believed to be able to influence users to change their mindset and actions and increase the information they have (Kurnia and Khomsiyah 2023). The Indonesian government, through the Directorate General of Taxes, uses social media to socialize tax provisions to the younger generation. This is done with the hope that taxpayers have broader tax knowledge so as to increase taxpayer tax compliance (Erasashanti et al. 2024)	1. Respondents know that the government conducts tax counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)
X2	Tax awareness	Tax awareness includes understanding of tax provisions and voluntary fulfilment of tax obligations (Erasashanti et al. 2024) Tax awareness can help increase the impact of tax socialization on tax compliance because taxpayers are made more aware of existing tax regulations (Wardani and Wati 2018).	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes.	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			4. Respondents are aware of their responsibility to pay taxes. 5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	Taxpayers' attitude to comply with taxation can affect their intention to comply with tax regulations (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes can affect taxpayer perceptions related to the ease of complying with tax regulations so that they have an impact on taxpayer tax compliance (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid when complying with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid if they comply with tax provisions. 7. Respondents feel that tax fraud is	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
			unpleasant in their hearts.	
X4	Subjective Norms	Subjective norms are related to the influence of people around taxpayers (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	1. Respondents feel that there are behaviours that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X5	Perceived Behavioral Control	Perceived behavioural control refers to individual beliefs about how difficult it is to perform an action (Ajzen 1991). Individuals with a high level of perceived behavioural control will be more compliant with taxes because of their belief that complying with taxes will benefit them (Bani-Khalid, Alshira'h, and Alshirah 2022).	1. Respondents feel it is impossible for them to commit fraud. 2. Respondents have the desire to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
Y1	Intention To Comply	The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti et al. 2015). The intention to obey a large tax will be realized in their actions, causing the level of taxpayer compliance to increase (Hikmah, Ratnawati, and Darmanto 2024).	1. There is a desire from respondents to calculate taxes according to actual reality. 2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time.	(Hikmah, Ratnawati, and Darmanto 2024)
Y2	Actual Behaviour To Comply	The actual behavior of tax compliance is a condition where taxpayers fulfill all tax obligations required by law (Night and Bananuka 2020). High tax compliance will lead to increased tax revenue (Manrejo and Yulaeli 2022)	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role to help the state achieve the state revenue target through paying taxes. 4. Respondents are aware of their responsibility to pay taxes. 5. Respondents realize the importance of	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			paying taxes on time.	

Partial Least Squares-Structural Equation Modeling (PLS-SEM) based data processing method was used in this study using the SMART PLS3 application. PLS-SEM is a commonly chosen method in testing latent variables in economic science-based research (Hair et al. 2019). In addition, the PLS-SEM method is able to be used in small samples and

in variable interactions where there are indications of the role of other variables that are not observed in the study (Hair et al. 2021). The compliance of a taxpayer is influenced by various factors, both observed and unobserved, which influence each other so that the PLS-SEM method is chosen to ensure the reliability of the hypothesis testing results.

RESULTS

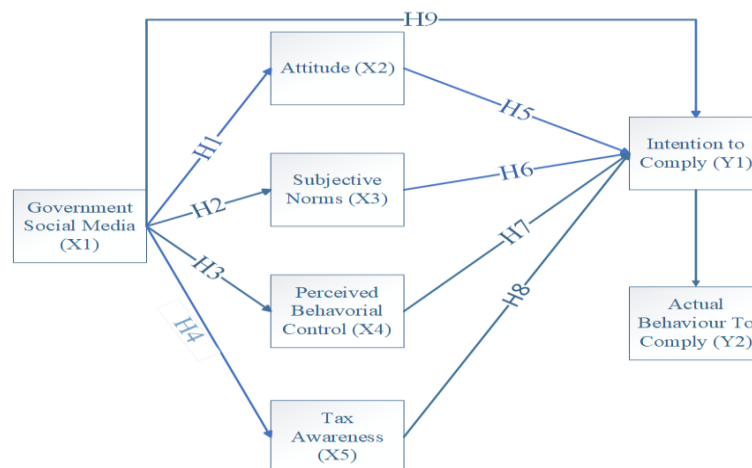


Figure 1. Research Model
Source: Researcher Own Work

Figure 1 explains this research model. This model was developed from research conducted by Zikrulloh (2024). Different from Zikrulloh (2024), this study uses tax awareness variables in seeing the interaction of theory of planned behavior components with tax compliance variables.

Validity and reliability testing conducted in this research. Of the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still

above 0.6 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.

Table 2. Hypothesis Testing

Hypothesis	T-Statistic Value	P Values	Summary
H1	3.520	0.000	Accepted
H2	2.429	0.015	Accepted
H3	3.075	0.002	Accepted
H4	3.301	0.001	Accepted
H5	2.178	0.030	Accepted
H6	1.095	0.274	Rejected
H7	2.162	0.031	Accepted
H8	2.280	0.023	Accepted
H9	0.367	0.714	Rejected

Table 2 shows the results of testing the hypothesis of this study. Of the 9 hypotheses proposed, 7 hypotheses were accepted and 2 hypotheses were rejected. Broadly speaking, the use of social media for tax socialization positively affects tax awareness, behavior, subjective norms, and perceived behavioral control of prospective taxpayers significantly. This shows that tax socialization with social media has succeeded in increasing tax awareness and three elements of decision making according to the theory of planned behavior, in accordance with the findings of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfialdy (2016). In addition, elements of theory of planned behavior such as taxpayer behavior and perceived behavioral control and tax awareness positively influence tax compliance. This is in accordance with the findings of previous research (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024) thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

On the other hand, the study found that government social media positively influenced tax compliance insignificantly. Similar results are shown by the subjective norm variable which positively but insignificantly affects tax compliance. These results indicate that the use

of social media for tax socialization has not been effective in directly increasing tax compliance, in accordance with the findings of Bakar, Palil, and Maelah (2023). Subjective norms or pressure from the surrounding environment have also not been effective in increasing tax compliance, in accordance with the findings of Lesmana, Panjaitan, and Maimunah (2018) and Mahendra and Oktaviani (2022).

DISCUSSION

This research was conducted on accounting students at one of the private universities in Bandung City, Indonesia. The students sampled ranged in age from seventeen to twenty-six years old, with the largest age range being 20 to 22 years old. This sample is dominated by generation Z, which is the first generation that does not know the world without the internet (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results where 64.8% of respondents access social media for 3-8 hours a day. From the sample, 84.2% of the sample had used Instagram and was the most social media used by the sample, followed by Whatsapp (80.2%), Tiktok (74.3%), Youtube (50.5%), and X (16.8%).

The high use of social media in the sample shows the importance of using social media for the government to conduct tax socialization for the younger generation. Teng et al. (2017) revealed that information coming from

trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. For young people who spend their time in the internet world, the use of social media can increase their tax compliance through persuasive messages on government social media (Setyawati, Rahmanto, and Satyawan 2021). Setyawati, Rahmanto, and Satyawan (2021) revealed that the Instagram account @DitjenPajakRI, which is the Instagram social media account of the Director General of Taxes of the Republic of Indonesia, has done various ways to make their posts interesting, such as adding greetings in each post, using contemporary persuasive language, promising messages, providing education along with the positive impact of tax compliance activities, and moral invitations to obey taxes.

The efforts made by the Directorate General of Taxes have proven to be effective. Hypotheses one to three show the direction of the relationship between the variables of government social media usage and the TPB elements, namely attitude, subjective norms, and perceived of behavior control. One of the roles of the Directorate General of Taxes RI's social media is to inform the benefits obtained from complying with taxation rules and the sanctions received when not complying with these rules (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the use of publicly accessible social media such as Instagram makes the information conveyed reach many parties which causes a positive and significant interaction between government social media and subjective norms (Zikrulloh 2024). Government social media also promotes

transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on the concept of tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in table 4. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Tax socialization conducted by the government increases taxpayers' knowledge, making them aware of the importance of fulfilling tax regulations (Erasashanti et al. 2024). This is why hypothesis four shows a positive and significant direction of the relationship between the use of social media by the government and tax awareness.

The positive and significant results of using social media on the elements of decision making according to TPB and tax awareness also increase the intention of prospective taxpayers to comply with tax regulations. Prospective taxpayers who already know the positive and negative impacts of complying with taxes will tend to comply with tax regulations. This is due to the perception of taxpayers that complying with taxes will bring benefits to them, causing a positive relationship between behavior and taxpayer compliance (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that increases their trust (Miloš et al. 2022). The socialization of taxation on government social media generally has a positive and persuasive tone that makes prospective taxpayers' perceptions and trust in tax management which results in an increase in their tax compliance.

Table 3. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	4	4%
1-3 hour	24	23.8%
3-6 hour	38	37.6%
6-8 hour	27	26.7%
Above 8 hour	8	7.9%
Social Media Content Favorite	N	Percentage
Short Video	92	91.1%
Narattive Text	17	16.8%
Animation Video	50	49.5%
Oral Explanation	22	21.8%
Scripted Drama	15	14.9%
Others	3	1.0%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	23	22.8%
1-3 minute	62	61.4%
3-5 minute	6	5.9%
5-8 minute	3	3.0%
More than 8 minute	7	6.9%

Despite the various positive results shown by the test results, there are two hypotheses that show insignificant influence results. Pressure from the surrounding environment (subjective norms) positively affects students' intention to comply with tax regulations even though it is not significant. This is in line with previous findings from Lesmana, Panjaitan, and Maimunah (2018) and Mahendra and Oktaviani (2022). There are several reasons that allow this to happen. The influence of the surrounding environment will more strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). If taxpayers have strong beliefs regarding tax provisions, external pressure will not affect their perception of complying with tax regulations. In addition, the research sample who is an accounting student and has received taxation material may contribute to the results of these

findings. Samples who have received previous taxation materials have better knowledge about taxation than the surrounding environment. In the context of students, their surroundings, such as family and fellow students, potentially have low taxation knowledge so that they cannot encourage samples to have the intention to comply with tax regulations. Because the sample has better tax knowledge, their intention to comply with tax regulations is more influenced by themselves than their surrounding environment.

In addition, the use of social media by the government positively affects taxpayers' compliance intention although insignificantly. This result is in line with the findings of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Taxpayers can obtain information about taxation from various sources, such as government social media and other informal media Garcia et al. (2020). Informal

media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. Various information from these informal channels can reduce the effectiveness of government social media in increasing taxpayer tax compliance.

In addition, the lack of penetration of government social media content may support this result. The questionnaire results revealed that only 52.5% of respondents had seen content from the social media of the Directorate General of Taxes of the Republic of Indonesia, indicating that content from government social media has not been fully seen by the majority of respondents. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through the positive and significant influence of government social media usage on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control which also significantly influence taxpayer compliance.

The questionnaire designed also collected inputs from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form and 49.5% of respondents would like the content to be presented in animated form. These results

show an indication that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Azmy et al. (2022) shows that Gen-Z tends to have a shorter attention span than previous generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and difficult to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also have influence on potential taxpayers, such as influencers and religious leaders, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

This study aims to examine the interaction between socialization conducted by the

government through social media on the compliance intention of prospective taxpayers. The compliance intention of prospective taxpayers is proxied through the Theory of Planned Behavior component, namely taxpayer attitudes, pressure from the environment around prospective taxpayers, perceived behavioral control of prospective taxpayers, and tax awareness. The results of the study found that tax socialization by the government using social media has a positive and significant influence on the elements of theory of planned behavior, namely the behavior of prospective taxpayers, the pressure of the environment around prospective taxpayers, the perception of behavioral control of prospective taxpayers and tax awareness of prospective taxpayers. The elements of decision making according to the theory of planned behavior, namely the behavior of prospective taxpayers and the perceived control of the behavior of prospective taxpayers and tax awareness, affect the intention of prospective taxpayers to comply with tax regulations positively and significantly. On the one hand, this study found that tax socialization by the government on social media and pressure from the surrounding environment positively affect the intention of prospective taxpayers to comply with tax regulations even though it is not significant.

The results of this study provide information and implications for academics and the government. For academics, the results confirm various findings of previous studies on the positive and significant relationship between tax socialization on social media with elements of decision making according to the theory of planned behavior and tax compliance. The study also shows a positive but insignificant relationship between tax socialization in social media and the element of social pressure on tax compliance. This suggests that there is a gap for future research to be able to examine the reasons behind these findings. For the

government, this study shows that the tax socialization that has been carried out by the Directorate General of Taxes through social media is effective in increasing the compliance intention of prospective taxpayers from the younger generation. Socialization through social media can effectively reach the younger generation who will become prospective taxpayers, which in turn can shape their compliance with tax obligations. In addition, the government needs to pay attention to the shorter attention span of the younger generation in creating tax socialization content to attract the younger generation to pay attention to the content created. This study also collected input from respondents regarding things that the Directorate General of Taxes needs to do to make its socialization more attractive to the younger generation.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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**2. Bukti Konfirmasi Review dan
Hasil Review Pertama
(4 Juli 2025)**

REVIEWERS' EVALUATION FORM

A. EVALUATION: Please rate the manuscript based on the following criteria.

	Excellent 5	Average 4 3	Poor 2 1
1. Extent of contribution to the discipline in terms of:			
a. Abstract manifest the whole paper		4	
b. Objectives were drawn clearly		4	
c. the theoretical/conceptual framework.			2
d. originality (e.g. how innovative, creative, or provocative is the idea/approach).		4	
e. methodology (sampling, design, instrumentation, statistical analysis, etc.).			3
f. the data presented and results obtained.			3
g. the findings and implications to the discipline.			3
2. If not a major contribution in terms of (1), does it nevertheless:			
a. provide a useful summary of the state of knowledge in the field?		4	
b. replicate existing work in a competent manner to provide further support/modification to existing hypotheses, models, theories, etc.?		4	
c. suggest applications useful to practitioners?		4	
3. Presentation of the paper in terms of:			
a. organization.		4	
b. writing style.			3
c. language.			3
d. clarity/readability.		4	

B. RECOMMENDATION

☐	Accept (publishable as it is)
☒	Return to author for VERY MINOR revisions
☐	Return to author for MINOR revisions
☐	Return to author for major revisions
☐	Reject

C. OTHER COMMENTS (IF ANY)

Accept that the authors have made minor revisions.

HOW GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE?

Received: Month Date, Year; Revised: Month Date, Year; Accepted: Month Date, Year

Abstract: *In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. This study examines the effect of tax digital content disseminated through the official social media of the Directorate General of Taxes on students' attitudes, subjective norms, perceived behavioral control, tax awareness, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study were active accounting students at several universities in Indonesia, who were selected through purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The novelty of this study lies in the integration of government digital content analysis with a behavioral psychology approach as well as attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies. This study found a positive relationship between government social media usage and elements of theory of planned behavior, tax awareness, and tax compliance. The results of this study provide practical implications for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.*

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns is the limited tax knowledge and low compliance intention among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media, are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). These platforms, if properly

leveraged, can shape young citizens' tax attitudes and awareness.

Tax awareness is defined as an individual's understanding and internalization of the importance of taxation for state development (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication, especially via social media, contributes to increasing tax awareness. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

This study adopts the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), which posits that individual behavior is guided by three key components: attitude toward the behavior, subjective norms, and perceived behavioral control. The TPB has been widely applied in tax compliance research, emphasizing psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the

relevance and applicability of compliance models in a digitally connected society.

This study aims to examine the influence of government social media on tax compliance, with tax awareness **as a moderating variable**, using the TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research contributes theoretically to the extension of TPB in the digital context. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behaviour and Tax Compliance

Social media is an online media that is often used by people as a place to share, exchange information, and also interact through messages or web-based applications. The use of social media has increased in the last decade due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). Social media plays an important role in influencing a person's perspective, especially in taxation. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus increases the socialization of taxation on their social media to increase tax compliance with interesting content on social media (Setyawati, Rahmanto, and Satyawati 2021).

Various studies have tried to see the impact of social media use on the supporting elements of taxation in the theory of planned behavior and tax awareness. Zikrulloh (2024) found that social media affects the elements in

Commented [M1]: I don't see any moderating variables here (research framework)

the theory of planned behavior and tax awareness so that taxpayers have more desire to comply with tax payments. Erasashanti et al. (2024) found that tax socialization through various media such as social media can increase tax awareness. Savitri and Musfaldy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that social media plays an important role in informing the public about the need to pay taxes due to the convenience created by the accessibility of social media on smart phones which ultimately increases their tax awareness. From this, the hypothesis of this study is concluded as follows:

H1: Government social media has a positive effect on taxpayer attitude.

H2: Government social media has a positive effect on taxpayer subjective norms.

H3: Government social media has a positive effect on the perceived behavior control of taxpayers.

H4: Government social media has a positive effect on taxpayer awareness.

Theory of Planned Behavior and Tax Compliance

According to the theory of planned behavior, human behavior is based on three types of considerations, namely: Behavioral beliefs, namely beliefs about the possible results of behavior and evaluation of these results (strength of belief and evaluation of results). Behavioral beliefs generate attitudes towards good or bad behavior; Normative beliefs, which are beliefs about the normative expectations of others and the motivation to meet these expectations (normative beliefs and motivation to comply). Normative beliefs result in perceived social pressure or subjective norms; and control beliefs, which are beliefs about the existence of factors that can facilitate or hinder the behavior to be displayed (control beliefs) and perceptions of how strong these factors are (perceived

strength). Control of beliefs lead to perceived behavioral control. In combination, attitudes towards behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral intentions (Solichin, Astuti, and Mahardhika 2020).

Various studies have found the important role of individual behavior, the surrounding environment and individual perceptions to improve tax compliance. Alm (2019) asserts that tax compliance can be influenced by the encouragement of the surrounding environment and individual perceptions of tax regulations. In addition, individual behavior towards taxation can affect their tax compliance, where individuals who have good behavior on tax regulations will have high tax compliance (Mulatsih et al. 2024).

In relation to the theory of planned behavior, various studies have concluded mixed results. Hermawan et al. (2021) found that all elements of the theory of planned behavior, namely attitude, subjective norms, and perceived of behavior control affect tax compliance. Bani-Khalid, Alshira'h, and Alshirah (2022) support this finding in the Jordanian context. On the one hand, Zikrulloh (2024) found that only the perceived behavior control element affects tax compliance. From this, the hypothesis of this study is concluded as follows:

H5: Attitude has a positive effect on taxpayer compliance.

H6: Subjective norms have a positive effect on taxpayer compliance.

H7: Perceived behavior control has a positive effect on taxpayer compliance.

Tax Awareness and Tax Compliance

Tax awareness is another important element in improving tax compliance. Without sufficient tax awareness, socialization from the government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient

taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the hypothesis of this study is concluded as follows:

H8: Tax awareness has a positive effect on taxpayer compliance.

Government Social Media and Tax Compliance
Social media is one of the important tools used by the government to improve tax compliance in the digital era. Social media increases taxpayer understanding through its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. A good government image encourages taxpayer compliance due to increased trust in the government that tax proceeds can be managed properly (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows:

H9: Tax socialization through social media has a positive effect on taxpayer compliance.

METHOD

This research uses a quantitative approach method. The population in this study were all accounting undergraduate students

from four private and two state universities in Indonesia. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 10-arrow construct condition with a significance value of 5% and a minimum R2 of 0.25, the number of samples required is 91 samples.

The study used a closed questionnaire to collect respondents' responses. The choices in the questionnaire were made using a Likert scale of 1-4 where number 1 symbolizes "Strongly Disagree", number 2 symbolizes "Disagree", number 3 symbolizes 'Agree', and number 4 symbolizes "Strongly Agree". The questionnaire was distributed using google form media distributed through the Whatsapp messaging application during February to June 2025. The questionnaire was distributed randomly to the population and at the end of the data collection period, 169 respondents filled out the questionnaire.

A total of seven latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Alshira'h, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is believed to be able to influence users to change their	1. Respondents know that the government conducts tax	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)

Commented [M4]: 10 relationship arrows with 9 hypotheses?

Commented [M5]: 7 latent variables but not according to the interactions studied (only 6 variables)

Commented [M2]: If we look at the research framework, hypothesis development, and data analysis results, this research has no indirect influence; all are only direct influences.

Commented [M3]: Please explain why accounting undergraduate students are used as research objects other than "taxpayers who will become taxpayers in the future,"..... specifically related to whether they are students who already understand/receive taxation courses. (considering that the indicators/questionnaires for this study are more for people who already understand/are already taxpayers and make tax payments/reports)

Variable	Variable Name	Concept	Indicator	Source
		mindset and actions and increase the information they have (Kurnia and Khomsiyah 2023). The Indonesian government, through the Directorate General of Taxes, uses social media to socialize tax provisions to the younger generation. This is done with the hope that taxpayers have broader tax knowledge so as to increase taxpayer tax compliance (Erasashanti et al. 2024)	- counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	
X2	Tax awareness	Tax awareness includes understanding of tax provisions and voluntary fulfilment of tax obligations (Erasashanti et al. 2024) Tax awareness can help increase the impact of tax socialization on tax compliance because taxpayers are made more aware of existing tax regulations (Wardani and Wati 2018).	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes. 4. Respondents are aware of their responsibility to pay taxes.	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	Taxpayers' attitude to comply with taxation can affect their intention to comply with tax regulations (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes can affect taxpayer perceptions related to the ease of complying with tax regulations so that they have an impact on taxpayer tax compliance (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid when complying with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid if they comply with tax provisions. 7. Respondents feel that tax fraud is unpleasant in their hearts.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X4	Subjective Norms	Subjective norms are related to the influence of people	1. Respondents feel that there are behaviours	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
		around taxpayers (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	
X5	Perceived Behavioral Control	Perceived behavioural control refers to individual beliefs about how difficult it is to perform an action (Ajzen 1991). Individuals with a high level of perceived behavioural control will be more compliant with taxes because of their belief that complying with taxes will benefit them (Bani-Khalid, Alshira'h, and Alshirah 2022).	1. Respondents feel it is impossible for them to commit fraud. 2. Respondents have the desire to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
Y1	Intention To Comply	The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti	1. There is a desire from respondents to calculate taxes according to actual reality.	(Hikmah, Ratnawati, and Darmanto 2024)

Variable	Variable Name	Concept	Indicator	Source
		et al. 2015). The intention to obey a large tax will be realized in their actions, causing the level of taxpayer compliance to increase (Hikmah, Ratnawati, and Darmanto 2024).	2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time.	
Y2	Actual Behaviour To Comply	The actual behavior of tax compliance is a condition where taxpayers fulfill all tax obligations required by law (Night and Bananuka 2020). High tax compliance will lead to increased tax revenue (Manrejo and Yulaeli 2022)	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role to help the state achieve the state revenue target through paying taxes. 4. Respondents are aware of their responsibility to pay taxes. 5. Respondents realize the importance of paying taxes on time.	(Erasashanti et al. 2024)

Partial Least Squares-Structural Equation Modeling (PLS-SEM) based data processing method was used in this study using

the SMART PLS3 application. PLS-SEM is a commonly chosen method in testing latent variables in economic science-based research

(Hair et al. 2019). In addition, the PLS-SEM method is able to be used in small samples and in variable interactions where there are indications of the role of other variables that are not observed in the study (Hair et al. 2021). The

compliance of a taxpayer is influenced by various factors, both observed and unobserved, which influence each other so that the PLS-SEM method is chosen to ensure the reliability of the hypothesis testing results.

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RESULTS

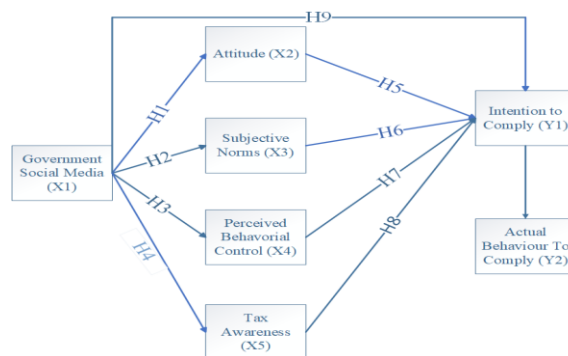


Figure 1. Research Model

Source: Researcher Own Work

Commented [M7]: There are 7 variables, but the interaction between 6 variables is studied, and no moderating or mediating variables appear in the framework of this study (or perhaps it would be better if Y1 and Y2 were made into 1 Tax Compliance variable (without the influence arrow from Y1 to Y2)).

Figure 1 explains this research model. This model was developed from research conducted by Zikrulloh (2024). Different from Zikrulloh (2024), this study uses tax awareness variables in seeing the interaction of theory of planned behavior components with tax compliance variables.

Validity and reliability testing conducted in this research. Of the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still

above 0.6 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.

Table 2. Hypothesis Testing

Hypothesis	T-Statistic Value	P Values	Summary
H1	5.268	0.000	Accepted
H2	4.116	0.000	Accepted
H3	2.593	0.001	Accepted
H4	4.633	0.000	Accepted
H5	2.525	0.012	Accepted
H6	2.021	0.044	Accepted

Hypothesis	T-Statistic Value	P Values	Summary
H7	3.459	0.001	Accepted
H8	1.416	0.158	Rejected
H9	0.286	0.775	Rejected

Table 2 shows the results of testing the hypothesis of this study. Of the 9 hypotheses proposed, 7 hypotheses were accepted and 2 hypotheses were rejected. Broadly speaking, the use of social media for tax socialization positively affects tax awareness, behavior, subjective norms, and perceived behavioral control of prospective taxpayers significantly. This shows that tax socialization with social media has succeeded in increasing tax awareness and three elements of decision making according to the theory of planned behavior, in accordance with the findings of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfaldy (2016). In addition, all elements of theory of planned behavior such as taxpayer attitude, taxpayer behavior and perceived behavioral control positively influence tax compliance. This is in accordance with the findings of previous research (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024) thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

On the other hand, the study found that government social media positively influenced tax compliance insignificantly. Similar results are shown by the variable of tax awareness which positively but insignificantly affects tax compliance. These results indicate that the use of social media for tax socialization has not been effective in directly increasing tax compliance, in accordance with the findings of Bakar, Palil, and Maelah (2023). Tax awareness has also not been effective in increasing tax compliance, in accordance with the findings of Sitorus and

Wardhani (2024) and Nurjayanti and Umaimah (2025).

DISCUSSION

This research was conducted on accounting students at several private and state universities in Indonesia. The students sampled in the age range from seventeen to twenty-eight years old, with the largest age range being 20 to 22 years old. This sample is dominated by generation Z, which is the first generation that does not know the world without the internet (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results where 61.0% of respondents access social media for 3-8 hours a day. From the sample, 76.3% of the samples used Instagram and was the most social media used by the sample, followed by Whatsapp (73.4%), Tiktok (68.6%), Youtube (40.2%), and X (14.8%).

The high use of social media in the sample shows the importance of using social media for the government to conduct tax socialization for the younger generation. Teng et al. (2017) revealed that information coming from trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. For young people who spend their time in the internet world, the use of social media can increase their tax compliance through persuasive messages on government social media (Setyawati, Rahmanto, and Satyawati 2021). Setyawati, Rahmanto, and Satyawati (2021) revealed that the Instagram account @DitjenPajakRI, which is the Instagram social media account of the Director General of Taxes of the Republic of Indonesia, has done various ways to make their posts interesting, such as adding greetings in each post, using

contemporary persuasive language, promising messages, providing education along with the positive impact of tax compliance activities, and moral invitations to obey taxes.

The efforts made by the Directorate General of Taxes have proven to be effective. Hypotheses one to three show the direction of the relationship between the variables of government social media usage and the TPB elements, namely attitude, subjective norms, and perceived behavior control. One of the roles of the Directorate General of Taxes RI's social media is to inform the benefits obtained from complying with taxation rules and the sanctions received when not complying with these rules (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the use of publicly accessible social media such as Instagram makes the information conveyed reach many parties which causes a positive and significant interaction between government social media and subjective norms (Zikrulloh 2024). Government social media also promotes transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on the concept of tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in table 4. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Tax socialization conducted by the government increases taxpayers' knowledge, making them aware of the importance of fulfilling tax regulations (Erasashanti et al. 2024). This is why hypothesis four shows a positive and significant direction of the relationship between the use of

social media by the government and tax awareness.

Pressure from the surrounding environment (subjective norms) also positively affects students' intention significantly to comply with tax regulations. This is in line with previous findings from Bani-Khalid, Alshira'h, and Alshirah (2022). There are several reasons that allow this to happen. The influence of the surrounding environment will strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). The research sample generally consists of students aged 20-22 years who do not yet have experience in fulfilling their tax obligations, even though all samples in the study have taken tax courses. The lack of experience in fulfilling tax obligations may cause the sample to continue to listen to advice from those around them in order to comply with tax regulations. As a result, the sample will have a desire to comply with tax regulations due to pressure from those around them.

The positive and significant results of using social media on the elements of decision making according to TPB, which is attitude, subjective norms, and perceived behavior control also increase the intention of prospective taxpayers to comply with tax regulations. Prospective taxpayers who already know the positive and negative impacts of complying with taxes will tend to comply with tax regulations. This is due to the perception of taxpayers that complying with taxes will bring benefits to them, causing a positive relationship between behavior and taxpayer compliance (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that increases their trust (Miloš et al. 2022). The socialization of taxation on government social media generally has a positive and persuasive tone that makes prospective taxpayers' perceptions and trust in tax management which results in an increase in their tax compliance.

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Table 3. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	9	5.3%
1-3 hour	47	27.8%
3-6 hour	65	38.5%
6-8 hour	38	22.5%
Above 8 hour	10	5.9%
Social Media Content Favorite	N	Percentage
Short Video	148	87.6%
Narrative Text	25	14.8%
Animation Video	73	43.2%
Oral Explanation	27	16.0%
Scripted Drama	20	11.8%
Others	4	2.4%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	48	28.4%
1-3 minute	98	58.0%
3-5 minute	11	6.5%
5-8 minute	4	2.4%
More than 8 minute	8	4.7%

Despite the various positive results shown by the test results, there are two hypotheses that show insignificant influence results. Tax awareness still positively impacts tax compliance among samples, but surprisingly the result is not significant. This is in line with previous research, such as Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025). This indicates several things. First, tax socialization carried out by the Directorate General of Taxes has only succeeded in increasing taxpayers' knowledge. However, this knowledge has not been able to motivate taxpayers to comply with tax regulations. Second, this indicates that internal factors for tax compliance have not been addressed by the government's tax socialization activities (Sitorus and Wardhani 2024). In addition, students who are still in their early teens do not yet have a

strong stance on doing something. Their behavior is still often influenced by various information they receive from social media that contradicts information from government social media. Therefore, taxpayer awareness has not yet been able to make taxpayers comply with tax regulations.

In addition, the use of social media by the government positively affects taxpayers' compliance intention although insignificantly. This result is in line with the findings of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Taxpayers can obtain information about taxation from various sources, such as government social media and other informal media Garcia et al. (2020). Informal media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially

Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. Various information from these informal channels can reduce the effectiveness of government social media in increasing taxpayer tax compliance.

In addition, the lack of penetration of government social media content may support this result. The questionnaire results revealed that only 52.5% of respondents had seen content from the social media of the Directorate General of Taxes of the Republic of Indonesia, indicating that content from government social media has not been fully seen by the majority of respondents. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through the positive and significant influence of government social media usage on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control which also significantly influence taxpayer compliance.

The questionnaire designed also collected input from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form and 49.5% of respondents would like the content to be presented in animated form. These results show an indication that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Azmy et al. (2022) shows that Gen-Z tends to have a shorter attention span than previous generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and difficult to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also have influence on potential taxpayers, such as influencers and religious leaders, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

This study aims to examine the interaction between socialization conducted by the government through social media on the compliance intention of prospective taxpayers. The compliance intention of prospective taxpayers is proxied through the Theory of

Planned Behavior component, namely taxpayer attitudes, pressure from the environment around prospective taxpayers, perceived behavioral control of prospective taxpayers, and tax awareness. The results of the study found that tax socialization by the government using social media has a positive and significant influence on the elements of theory of planned behavior, namely the behavior of prospective taxpayers, the pressure of the environment around prospective taxpayers, the perception of behavioral control of prospective taxpayers and tax awareness of prospective taxpayers. The elements of decision making according to the theory of planned behavior, namely the behavior of prospective taxpayers, pressure from the surrounding environment and the perceived control of the behavior of prospective taxpayers, affect the intention of prospective taxpayers to comply with tax regulations positively and significantly. On the one hand, this study found that tax socialization by the government and tax awareness on social media positively affect the intention of prospective taxpayers to comply with tax regulations even though it is not significant.

The results of this study provide information and implications for academics and the government. For academics, the results confirm various findings of previous studies on the positive and significant relationship between tax socialization on social media with elements of decision making according to the theory of planned behavior and tax compliance. The study also shows a positive but insignificant relationship between tax socialization in social media and the element of social pressure on tax compliance. This suggests that there is a gap for future research to be able to examine the reasons behind these findings. For the government, this study shows that the tax socialization that has been carried out by the

Directorate General of Taxes through social media is effective in increasing the compliance intention of prospective taxpayers from the younger generation. Socialization through social media can effectively reach the younger generation who will become prospective taxpayers, which in turn can shape their compliance with tax obligations. In addition, the government needs to pay attention to the shorter attention span of the younger generation in creating tax socialization content to attract the younger generation to pay attention to the content created. This study also collected input from respondents regarding things that the Directorate General of Taxes needs to do to make its socialization more attractive to the younger generation.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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REVIEWERS' EVALUATION FORM

A. EVALUATION: Please rate the manuscript based on the following criteria.

	Excellent 5	Average 4	Poor 3	2	1
1. Extent of contribution to the discipline in terms of:					
a. Abstract manifest the whole paper	v				
b. Objectives were drawn clearly	v				
c. the theoretical/conceptual framework.	v				
d. originality (e.g. how innovative, creative, or provocative is the idea/approach).	v				
e. methodology (sampling, design, instrumentation, statistical analysis, etc.).	v				
f. the data presented and results obtained.		v			
g. the findings and implications to the discipline.	v				
2. If not a major contribution in terms of (1), does it nevertheless:					
a. provide a useful summary of the state of knowledge in the field?	v				
b. replicate existing work in a competent manner to provide further support/modification to existing hypotheses, models, theories, etc.?	v				
c. suggest applications useful to practitioners?	v				
3. Presentation of the paper in terms of:					
a. organization.	v				
b. writing style.	v				
c. language.	v				
d. clarity/readability.	v				

B. RECOMMENDATION

☐	Accept (publishable as it is)
☐	Return to author for VERY MINOR revisions
☒	Return to author for MINOR revisions
☐	Return to author for major revisions
☐	Reject

C. OTHER COMMENTS (IF ANY)

HOW GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE?

Received: Month Date, Year; Revised: Month Date, Year; Accepted: Month Date, Year

Abstract: *In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. This study examines the effect of tax digital content disseminated through the official social media of the Directorate General of Taxes on students' attitudes, subjective norms, perceived behavioral control, tax awareness, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study were active accounting students at several universities in Indonesia, who were selected through purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The novelty of this study lies in the integration of government digital content analysis with a behavioral psychology approach as well as attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies. This study found a positive relationship between government social media usage and elements of theory of planned behavior, tax awareness, and tax compliance. The results of this study provide practical implications for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.*

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns is the limited tax knowledge and low compliance intention among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media, are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). These platforms, if properly

leveraged, can shape young citizens' tax attitudes and awareness.

Tax awareness is defined as an individual's understanding and internalization of the importance of taxation for state development (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication, especially via social media, contributes to increasing tax awareness. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

This study adopts the Theory of Planned Behavior (TPB) proposed by Ajzen (1991), which posits that individual behavior is guided by three key components: attitude toward the behavior, subjective norms, and perceived behavioral control. The TPB has been widely applied in tax compliance research, emphasizing psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the

relevance and applicability of compliance models in a digitally connected society.

This study aims to examine the influence of government social media on tax compliance, with tax awareness as a moderating variable, using the TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research contributes theoretically to the extension of TPB in the digital context. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behaviour and Tax Compliance

Social media is an online media that is often used by people as a place to share, exchange information, and also interact through messages or web-based applications. The use of social media has increased in the last decade due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). Social media plays an important role in influencing a person's perspective, especially in taxation. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus increases the socialization of taxation on their social media to increase tax compliance with interesting content on social media (Setyawati, Rahmanto, and Satyawan 2021).

Various studies have tried to see the impact of social media use on the supporting elements of taxation in the theory of planned behavior and tax awareness. Zikrulloh (2024) found that social media affects the elements in

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the theory of planned behavior and tax awareness so that taxpayers have more desire to comply with tax payments. Erasashanti et al. (2024) found that tax socialization through various media such as social media can increase tax awareness. Savitri and Musfaldy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that social media plays an important role in informing the public about the need to pay taxes due to the convenience created by the accessibility of social media on smart phones which ultimately increases their tax awareness. From this, the hypothesis of this study is concluded as follows:

- H1: Government social media has a positive effect on taxpayer attitude.**
- H2: Government social media has a positive effect on taxpayer subjective norms.**
- H3: Government social media has a positive effect on the perceived behavior control of taxpayers.**
- H4: Government social media has a positive effect on taxpayer awareness.**

Theory of Planned Behavior and Tax Compliance

According to the theory of planned behavior, human behavior is based on three types of considerations, namely: Behavioral beliefs, namely beliefs about the possible results of behavior and evaluation of these results (strength of belief and evaluation of results). Behavioral beliefs generate attitudes towards good or bad behavior; Normative beliefs, which are beliefs about the normative expectations of others and the motivation to meet these expectations (normative beliefs and motivation to comply). Normative beliefs result in perceived social pressure or subjective norms; and control beliefs, which are beliefs about the existence of factors that can facilitate or hinder the behavior to be displayed (control beliefs) and perceptions of how strong these factors are (perceived

strength). Control of beliefs lead to perceived behavioral control. In combination, attitudes towards behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral intentions (Solichin, Astuti, and Mahardhika 2020).

Various studies have found the important role of individual behavior, the surrounding environment and individual perceptions to improve tax compliance. Alm (2019) asserts that tax compliance can be influenced by the encouragement of the surrounding environment and individual perceptions of tax regulations. In addition, individual behavior towards taxation can affect their tax compliance, where individuals who have good behavior on tax regulations will have high tax compliance (Mulatsih et al. 2024).

In relation to the theory of planned behavior, various studies have concluded mixed results. Hermawan et al. (2021) found that all elements of the theory of planned behavior, namely attitude, subjective norms, and perceived of behavior control affect tax compliance. Bani-Khalid, Alshira'h, and Alshirah (2022) support this finding in the Jordanian context. On the one hand, Zikrulloh (2024) found that only the perceived behavior control element affects tax compliance. From this, the hypothesis of this study is concluded as follows:

- H5: Attitude has a positive effect on taxpayer compliance.**
- H6: Subjective norms have a positive effect on taxpayer compliance.**
- H7: Perceived behavior control has a positive effect on taxpayer compliance.**

Tax Awareness and Tax Compliance

Tax awareness is another important element in improving tax compliance. Without sufficient tax awareness, socialization from the government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient

taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the hypothesis of this study is concluded as follows:

H8: Tax awareness has a positive effect on taxpayer compliance.

Government Social Media and Tax Compliance

Social media is one of the important tools used by the government to improve tax compliance in the digital era. Social media increases taxpayer understanding through its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. A good government image encourages taxpayer compliance due to increased trust in the government that tax proceeds can be managed properly (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows:

H9: Tax socialization through social media has a positive effect on taxpayer compliance.

METHOD

This research uses a quantitative approach method. The population in this study were all accounting undergraduate students

from four private and two state universities in Indonesia. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 10-arrow construct condition with a significance value of 5% and a minimum R² of 0.25, the number of samples required is 91 samples.

The study used a closed questionnaire to collect respondents' responses. The choices in the questionnaire were made using a Likert scale of 1-4 where number 1 symbolizes "Strongly Disagree", number 2 symbolizes "Disagree", number 3 symbolizes 'Agree', and number 4 symbolizes "Strongly Agree". The questionnaire was distributed using google form media distributed through the Whatsapp messaging application during February to June 2025. The questionnaire was distributed randomly to the population and at the end of the data collection period, 169 respondents filled out the questionnaire.

A total of seven latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Alshira'h, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

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Commented [A3]: Is it government social media? Or different social media

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is believed to be able to influence users to change their	1. Respondents know that the government conducts tax	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)

Variable	Variable Name	Concept	Indicator	Source
		mindset and actions and increase the information they have (Kurnia and Khomsiyah 2023). The Indonesian government, through the Directorate General of Taxes, uses social media to socialize tax provisions to the younger generation. This is done with the hope that taxpayers have broader tax knowledge so as to increase taxpayer tax compliance (Erasashanti et al. 2024)	- counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	
X2	Tax awareness	Tax awareness includes understanding of tax provisions and voluntary fulfilment of tax obligations (Erasashanti et al. 2024) Tax awareness can help increase the impact of tax socialization on tax compliance because taxpayers are made more aware of existing tax regulations (Wardani and Wati 2018).	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes. 4. Respondents are aware of their responsibility to pay taxes.	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	Taxpayers' attitude to comply with taxation can affect their intention to comply with tax regulations (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes can affect taxpayer perceptions related to the ease of complying with tax regulations so that they have an impact on taxpayer tax compliance (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid when complying with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid if they comply with tax provisions. 7. Respondents feel that tax fraud is unpleasant in their hearts.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X4	Subjective Norms	Subjective norms are related to the influence of people	1. Respondents feel that there are behaviours	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
		around taxpayers (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	
X5	Perceived Behavioral Control	Perceived behavioural control refers to individual beliefs about how difficult it is to perform an action (Ajzen 1991). Individuals with a high level of perceived behavioural control will be more compliant with taxes because of their belief that complying with taxes will benefit them (Bani-Khalid, Alshira'h, and Alshirah 2022).	1. Respondents feel it is impossible for them to commit fraud. 2. Respondents have the desire to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
Y1	Intention To Comply	The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti	1. There is a desire from respondents to calculate taxes according to actual reality.	(Hikmah, Ratnawati, and Darmanto 2024)

Variable	Variable Name	Concept	Indicator	Source
		et al. 2015). The intention to obey a large tax will be realized in their actions, causing the level of taxpayer compliance to increase (Hikmah, Ratnawati, and Darmanto 2024).	2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time.	
Y2	Actual Behaviour To Comply	The actual behavior of tax compliance is a condition where taxpayers fulfill all tax obligations required by law (Night and Bananuka 2020). High tax compliance will lead to increased tax revenue (Manrejo and Yulaeli 2022)	1. Respondents are aware of their role in the country's development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role to help the state achieve the state revenue target through paying taxes. 4. Respondents are aware of their responsibility to pay taxes. 5. Respondents realize the importance of paying taxes on time.	(Erasashanti et al. 2024)

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Partial Least Squares-Structural Equation Modeling (PLS-SEM) based data processing method was used in this study using

the SMART PLS3 application. PLS-SEM is a commonly chosen method in testing latent variables in economic science-based research

(Hair et al. 2019). In addition, the PLS-SEM method is able to be used in small samples and in variable interactions where there are indications of the role of other variables that are not observed in the study (Hair et al. 2021). The

compliance of a taxpayer is influenced by various factors, both observed and unobserved, which influence each other so that the PLS-SEM method is chosen to ensure the reliability of the hypothesis testing results.

RESULTS

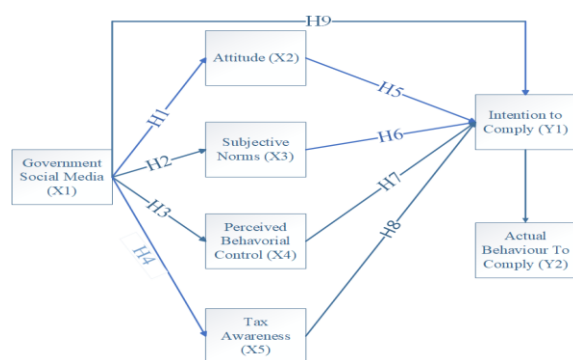


Figure 1. Research Model
Source: Researcher Own Work

Figure 1 explains this research model. This model was developed from research conducted by Zikrulloh (2024). Different from Zikrulloh (2024), this study uses tax awareness variables in seeing the interaction of theory of planned behavior components with tax compliance variables.

Validity and reliability testing conducted in this research. Of the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still

above 0.6 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.

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Table 2. Hypothesis Testing

Hypothesis	T-Statistic Value	P Values	Summary
H1	5.268	0.000	Accepted
H2	4.116	0.000	Accepted
H3	2.593	0.001	Accepted
H4	4.633	0.000	Accepted
H5	2.525	0.012	Accepted
H6	2.021	0.044	Accepted

Hypothesis	T-Statistic Value	P Values	Summary
H7	3.459	0.001	Accepted
H8	1.416	0.158	Rejected
H9	0.286	0.775	Rejected

Table 2 shows the results of testing the hypothesis of this study. Of the 9 hypotheses proposed, 7 hypotheses were accepted and 2 hypotheses were rejected. Broadly speaking, the use of social media for tax socialization positively affects tax awareness, behavior, subjective norms, and perceived behavioral control of prospective taxpayers significantly. This shows that tax socialization with social media has succeeded in increasing tax awareness and three elements of decision making according to the theory of planned behavior, in accordance with the findings of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfaldy (2016). In addition, all elements of theory of planned behavior such as taxpayer attitude, taxpayer behavior and perceived behavioral control positively influence tax compliance. This is in accordance with the findings of previous research (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024) thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

On the other hand, the study found that government social media positively influenced tax compliance insignificantly. Similar results are shown by the variable of tax awareness which positively but insignificantly affects tax compliance. These results indicate that the use of social media for tax socialization has not been effective in directly increasing tax compliance, in accordance with the findings of Bakar, Palil, and Maelah (2023). Tax awareness has also not been effective in increasing tax compliance, in accordance with the findings of Sitorus and

Wardhani (2024) and Nurjayanti and Umaimah (2025).

DISCUSSION

This research was conducted on accounting students at several private and state universities in Indonesia. The students sampled in the age range from seventeen to twenty-eight years old, with the largest age range being 20 to 22 years old. This sample is dominated by generation Z, which is the first generation that does not know the world without the internet (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results where 61.0% of respondents access social media for 3-8 hours a day. From the sample, 76.3% of the samples used Instagram and was the most social media used by the sample, followed by Whatsapp (73.4%), Tiktok (68.6%), Youtube (40.2%), and X (14.8%).

The high use of social media in the sample shows the importance of using social media for the government to conduct tax socialization for the younger generation. Teng et al. (2017) revealed that information coming from trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. For young people who spend their time in the internet world, the use of social media can increase their tax compliance through persuasive messages on government social media (Setyawati, Rahmanto, and Satyawan 2021). Setyawati, Rahmanto, and Satyawan (2021) revealed that the Instagram account @DitjenPajakRI, which is the Instagram social media account of the Director General of Taxes of the Republic of Indonesia, has done various ways to make their posts interesting, such as adding greetings in each post, using

contemporary persuasive language, promising messages, providing education along with the positive impact of tax compliance activities, and moral invitations to obey taxes.

The efforts made by the Directorate General of Taxes have proven to be effective. Hypotheses one to three show the direction of the relationship between the variables of government social media usage and the TPB elements, namely attitude, subjective norms, and perceived behavior control. One of the roles of the Directorate General of Taxes RI's social media is to inform the benefits obtained from complying with taxation rules and the sanctions received when not complying with these rules (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the use of publicly accessible social media such as Instagram makes the information conveyed reach many parties which causes a positive and significant interaction between government social media and subjective norms (Zikrulloh 2024). Government social media also promotes transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on the concept of tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in table 4. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Tax socialization conducted by the government increases taxpayers' knowledge, making them aware of the importance of fulfilling tax regulations (Erasashanti et al. 2024). This is why hypothesis four shows a positive and significant direction of the relationship between the use of

social media by the government and tax awareness.

Pressure from the surrounding environment (subjective norms) also positively affects students' intention significantly to comply with tax regulations. This is in line with previous findings from Bani-Khalid, Alshira'h, and Alshirah (2022). There are several reasons that allow this to happen. The influence of the surrounding environment will strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). The research sample generally consists of students aged 20-22 years who do not yet have experience in fulfilling their tax obligations, even though all samples in the study have taken tax courses. The lack of experience in fulfilling tax obligations may cause the sample to continue to listen to advice from those around them in order to comply with tax regulations. As a result, the sample will have a desire to comply with tax regulations due to pressure from those around them.

The positive and significant results of using social media on the elements of decision making according to TPB, which is attitude, subjective norms, and perceived behavior control also increase the intention of prospective taxpayers to comply with tax regulations. Prospective taxpayers who already know the positive and negative impacts of complying with taxes will tend to comply with tax regulations. This is due to the perception of taxpayers that complying with taxes will bring benefits to them, causing a positive relationship between behavior and taxpayer compliance (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that increases their trust (Miloš et al. 2022). The socialization of taxation on government social media generally has a positive and persuasive tone that makes prospective taxpayers' perceptions and trust in tax management which results in an increase in their tax compliance.

Table 3. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	9	5.3%
1-3 hour	47	27.8%
3-6 hour	65	38.5%
6-8 hour	38	22.5%
Above 8 hour	10	5.9%
Social Media Content Favorite	N	Percentage
Short Video	148	87.6%
Narrative Text	25	14.8%
Animation Video	73	43.2%
Oral Explanation	27	16.0%
Scripted Drama	20	11.8%
Others	4	2.4%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	48	28.4%
1-3 minute	98	58.0%
3-5 minute	11	6.5%
5-8 minute	4	2.4%
More than 8 minute	8	4.7%

Despite the various positive results shown by the test results, there are two hypotheses that show insignificant influence results. Tax awareness still positively impacts tax compliance among samples, but surprisingly the result is not significant. This is in line with previous research, such as Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025). This indicates several things. First, tax socialization carried out by the Directorate General of Taxes has only succeeded in increasing taxpayers' knowledge. However, this knowledge has not been able to motivate taxpayers to comply with tax regulations. Second, this indicates that internal factors for tax compliance have not been addressed by the government's tax socialization activities (Sitorus and Wardhani 2024). In addition, students who are still in their early teens do not yet have a

strong stance on doing something. Their behavior is still often influenced by various information they receive from social media that contradicts information from government social media. Therefore, taxpayer awareness has not yet been able to make taxpayers comply with tax regulations.

In addition, the use of social media by the government positively affects taxpayers' compliance intention although insignificantly. This result is in line with the findings of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Taxpayers can obtain information about taxation from various sources, such as government social media and other informal media Garcia et al. (2020). Informal media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially

Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. Various information from these informal channels can reduce the effectiveness of government social media in increasing taxpayer tax compliance.

In addition, the lack of penetration of government social media content may support this result. The questionnaire results revealed that only 52.5% of respondents had seen content from the social media of the Directorate General of Taxes of the Republic of Indonesia, indicating that content from government social media has not been fully seen by the majority of respondents. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through the positive and significant influence of government social media usage on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control which also significantly influence taxpayer compliance.

The questionnaire designed also collected input from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form and 49.5% of respondents would like the content to be presented in animated form. These results show an indication that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Azmy et al. (2022) shows that Gen-Z tends to have a shorter attention span than previous generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and difficult to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also have influence on potential taxpayers, such as influencers and religious leaders, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

This study aims to examine the interaction between socialization conducted by the government through social media on the compliance intention of prospective taxpayers. The compliance intention of prospective taxpayers is proxied through the Theory of

Planned Behavior component, namely taxpayer attitudes, pressure from the environment around prospective taxpayers, perceived behavioral control of prospective taxpayers, and tax awareness. The results of the study found that tax socialization by the government using social media has a positive and significant influence on the elements of theory of planned behavior, namely the behavior of prospective taxpayers, the pressure of the environment around prospective taxpayers, the perception of behavioral control of prospective taxpayers and tax awareness of prospective taxpayers. The elements of decision making according to the theory of planned behavior, namely the behavior of prospective taxpayers, pressure from the surrounding environment and the perceived control of the behavior of prospective taxpayers, affect the intention of prospective taxpayers to comply with tax regulations positively and significantly. On the one hand, this study found that tax socialization by the government and tax awareness on social media positively affect the intention of prospective taxpayers to comply with tax regulations even though it is not significant.

The results of this study provide information and implications for academics and the government. For academics, the results confirm various findings of previous studies on the positive and significant relationship between tax socialization on social media with elements of decision making according to the theory of planned behavior and tax compliance. The study also shows a positive but insignificant relationship between tax socialization in social media and the element of social pressure on tax compliance. This suggests that there is a gap for future research to be able to examine the reasons behind these findings. For the government, this study shows that the tax socialization that has been carried out by the

Directorate General of Taxes through social media is effective in increasing the compliance intention of prospective taxpayers from the younger generation. Socialization through social media can effectively reach the younger generation who will become prospective taxpayers, which in turn can shape their compliance with tax obligations. In addition, the government needs to pay attention to the shorter attention span of the younger generation in creating tax socialization content to attract the younger generation to pay attention to the content created. This study also collected input from respondents regarding things that the Directorate General of Taxes needs to do to make its socialization more attractive to the younger generation.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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HOW GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE?

Received: Month Date, Year; Revised: Month Date, Year; Accepted: Month Date, Year

Abstract: *In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. This research objective is to test the impact of tax digital content disseminated through the official social media of the Directorate General of Taxes on students' attitudes, subjective norms, perceived behavioral control, tax awareness, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study were active accounting students at several universities in Indonesia, who were selected through purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The integration of government digital content analysis with a behavioral psychology approach as well as attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies offered as this research novelty. Elements of theory of planned behavior, tax awareness, and tax compliance are positively impacted by government social media. Practical implications provide from the result for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.*

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns is the limited tax knowledge and low compliance intention among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media, are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). These platforms, if properly

leveraged, can shape young citizens' tax attitudes and awareness.

The concept of tax awareness refers to a person's comprehension and internalization of the significance of taxes for the advancement of the state (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication, especially via social media, contributes to increasing tax awareness. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

Theory of Planned Behavior (TPB) proposed by Ajzen (1991) adopted in this research. According to this theory, three main factors influence individual behavior: attitude toward the conduct, subjective norms, and perceived behavioral control. Tax compliance research widely use TPB since this theory emphasizing psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the

relevance and applicability of compliance models in a digitally connected society.

This study has the objective to investigate how tax awareness and tax compliance can be affected by government social media in light of TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research makes a theoretical contribution to the expansion of TPB in the digital realm.. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behavior and Tax Compliance

Social media refers to online platforms that people often utilize for information sharing, information exchange, and interaction via messaging or web-based apps. Last decade has seen the surge in social media usage due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). A person perspective, especially in taxation, can be influenced by social media. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus optimizing their social media with interesting content to increase tax compliance (Setyawati, Rahmanto, and Satyawati 2021).

The elements of planned behavior theory, which is attitude, subjective norms, and perceived behavior control, also have an impact on tax compliance (Nurwanah et al. 2018). A person's behavior to do something is created from a person's personal belief in something (Zikrulloh 2024). Subjective norms refer to a

person's behavior that is created due to encouragement from various parties to do something (Nurwanah et al. 2018). Last but not least, perceived behavior control clarifies how experiences associated with the activity and the knowledge obtained might affect an individual's conduct (Zikrulloh, 2024).

Government social media can influence these three elements, which ultimately influence taxpayer behavior. Information on government social media increases taxpayer knowledge and is directly correlated with the perceived behavior control element (Zikrulloh 2024). Taxpayers with good tax knowledge and perceptions will fulfill their tax obligations and encourage those around them to do the same (Onu and Oats 2016). Information in government social media will form new perspectives for taxpayers and improve their attitudes toward taxation (Zikrulloh 2024).

Numerous research have attempted to determine how government usage of social media may affect the taxation-related components of the theory of planned behavior and tax awareness. Zikrulloh (2024) discovered that social media influences the components of tax awareness and planned behavior theory to boost people's incentive to pay taxes. Erasashanti et al. (2024) discovered that tax awareness may be raised by tax socialization using a variety of media, including social media. Savitri and Musfialdy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that because social media's accessibility on smartphones creates convenience and raises people's knowledge of taxes, it contributes significantly to public education on the need to pay taxes. From this, this research formulates the following hypothesis:

H1: Taxpayer attitude positively affected by government social media.

H2: Taxpayer subjective norms positively affected by government social media.

H3: Government social media interact positively with perceived behavior control of taxpayers.

H4: Taxpayer awareness will be increased with government social media.

Theory of Planned Behavior and Tax Compliance

The idea of planned behavior states that three different kinds of factors influence human behavior. Beliefs on the potential outcomes of activity and the assessment of these outcomes (belief strength and assessment of results) are known as behavioral beliefs. Attitudes about appropriate or inappropriate action are shaped by behavioral beliefs. Normative beliefs (normative beliefs and motivation to comply) are the belief in the normative expectations of others and the desire to meet them. Normative ideas lead to subjective norms or perceived social pressure. Conversely, control beliefs are opinions regarding the existence of conditions that might either support or impede action, as well as assessments of how powerful these factors are. Control over beliefs leads to perceived behavioral control. Subjective norms, perceived behavioral control, and attitudes toward behavior combine to generate behavioral intentions (Solichin, Astuti, and Mahardhika 2020).

Various studies have found the important role of individual behavior, the surrounding environment and individual perceptions to improve tax compliance. Alm (2019) asserts encouragement of the surrounding environment and individual perceptions of tax regulations will influence a person tax compliance. Furthermore, a person's attitude toward taxes might influence their level of tax compliance; those who behave well under tax laws will exhibit high tax compliance (Mulatsih et al. 2024).

Numerous investigations have produced conflicting findings on the theory of

planned behavior. Hermawan et al. (2021) discovered that all three components of the theory of planned behavior: attitude, subjective standards, and perceived behavior control, have an effect on tax compliance. Bani-Khalid, Alshira'h, and Alshirah (2022) support this finding in the Jordanian context. On the one hand, Zikrulloh (2024) found that only the perceived behavior control element affects tax compliance. From this, the following hypothesis are formulated:

H5: Attitude has a positive effect on taxpayer compliance.

H6: Taxpayer compliance gets influenced positively by subjective norms.

H7: Taxpayer compliance gets influenced positively by perceived behavior control.

Tax Awareness and Tax Compliance

Another crucial component of increasing tax compliance is tax awareness. Without sufficient tax awareness, socialization from the government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the following hypothesis is formulated:

H8: Taxpayer compliance is influenced by taxpayer awareness positively.

Government Social Media and Tax Compliance

One of the main tools the government utilizes to boost tax compliance in the digital era is social media. Social media increases taxpayer understanding because its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi

2021). The government's image is also shaped by social media. A favorable government image encourages taxpayer compliance because it increases trust in the government's capacity to manage tax money efficiently (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. This leads to the following conclusion on the study's hypothesis:

H9: Government Social Media usage has a positive effect on taxpayer compliance.

METHOD

Quantitative approach method utilizes in this research. This research population consist of all accounting undergraduate students from four private universities and two state universities that located across Indonesia. These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). This study focuses on students who have taken taxation classes because they already have basic knowledge of taxation regulations and penalties, giving them some awareness of the importance of taxation for the country. In addition, the selection of samples who have taken taxation classes was done to avoid sample bias from unofficial taxation knowledge which can skewed research results. Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 9-arrow construct condition with a significance value of 5% and a minimum R2 of 0.25, the number of samples required is 88 samples.

The study used a closed questionnaire to collect respondents' responses. The Likert

scale of 1-4 used in the questionnaire choice where number 1 symbolizes “Strongly Disagree”, number 2 symbolizes “Disagree”, number 3 symbolizes ‘Agree’, and number 4 symbolizes “Strongly Agree”. Google form choose to distributed this questionnaire and the google form distributed through the Whatsapp messaging application during February to June 2025. The questionnaire was distributed randomly to the population and the data collected at the end of period, 169 respondents filled out the questionnaire.

A total of six latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Aleshire’s, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is said to have the power to modify people's attitudes and behaviors while also expanding their knowledge (Kurnia and Khomsiyah 2023). The Directorate General of Taxes, a division of the Indonesian government, uses social media to educate the younger population about tax laws. This is done with the hope that taxpayers have broader tax knowledge so as to increase taxpayer tax compliance (Erasashanti et al. 2024)	1. Respondents know that the government conducts tax counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)
X2	Tax awareness	Understanding tax laws and voluntarily fulfilling tax duties are two aspects of tax awareness	1. Respondents are aware of their role in the country's development	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
		(Erasashanti et al. 2024) Tax awareness can help enhance the impact of tax socialization on tax compliance as it increases taxpayers' knowledge of current tax legislation (Wardani and Wati 2018).	through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes. 4. Respondents understand their need to pay taxes. 5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	The desire of taxpayers to adhere to tax laws may be influenced by their attitude toward paying taxes (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes have an effect on taxpayer tax compliance because they can influence how easy it is for taxpayers to comply with tax laws (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid when complying	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
			with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid if they comply with tax provisions. 7. Respondents feel that tax fraud is unpleasant in their hearts.	
X4	Subjective Norms	The impact of those in the taxpayer's immediate vicinity is linked to subjective standards (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	1. Respondents feel that there are behaviours that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X5	Perceived Behavioral Control	Individual perceptions of how hard an activity is to carry out are referred to as perceived behavioral control.	1. Respondents feel it is impossible for them to commit fraud. 2. Respondents have the desire	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
		(Ajzen 1991). Because they believe that paying taxes would benefit them, those who have a high degree of perceived behavioral control will be more obedient (Bani-Khalid, Alshira'h, and Alshirah 2022).	to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	
Y1	Tax Compliance	Tax compliance can be split into two categories. The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti et al. 2015). The degree of taxpayer compliance will rise as a result of their actions fulfilling their purpose to comply with a high tax (Hikmah, Ratnawati, and Darmanto 2024). When taxpayers satisfy all of their legal tax duties, they are acting in a genuine tax compliance manner (Nigt and Bananuka 2020). Increased tax income will result from high tax compliance (Manrejo and Yulaeli 2022)	1. There is a desire from respondents to calculate taxes according to actual reality. 2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time. 5. Respondents are aware of their role in the country's development through paying taxes. 6. Respondents are aware of what tax administration obligations are required. 7. Respondents are aware of their role to help the state achieve	(Hikmah, Ratnawati, and Darmanto 2024); (Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			the state revenue target through paying taxes.	
			8. Respondents are aware of their responsibility to pay taxes.	
			9. Respondents realize the importance of paying taxes on time.	

This study used a partial least squares-structural equation modeling (PLS-SEM) based method to data analysis utilizing the SMART PLS3 application. PLS-SEM is a commonly chosen method in testing latent variables in economic science-based research (Hair et al. 2019). In addition, the PLS-SEM method is able to be used in small samples and in variable interactions where there are indications of the role of other variables that are not observed in

the study (Hair et al. 2021). Numerous factors, both visible and invisible, affect a taxpayer's compliance. The PLS-SEM technique is utilized to ensure the correctness of the hypothesis testing results because of these interdependent effects. To make sure the results are trustworthy and valid, a reliability test employing Cronbach Alpha and the Average Variance Extracted value is used in conjunction with a validity test.

RESULTS

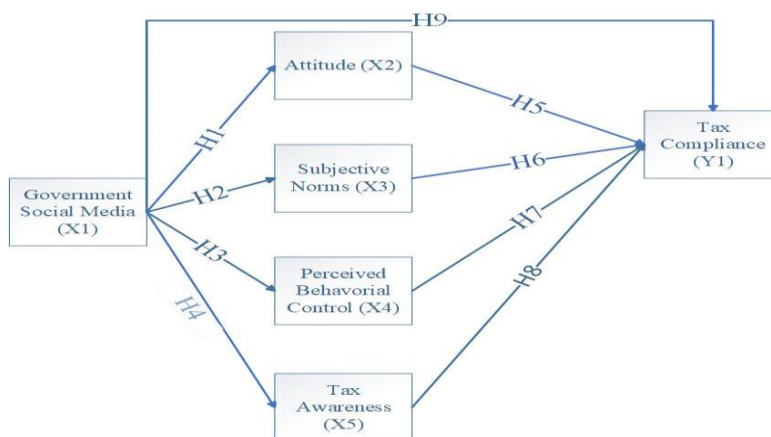


Figure 1. Research Model

Source: Researcher Own Work

Figure 1 explains this research model. This model was developed from research conducted

by Zikrulloh (2024). Different from Zikrulloh (2024), this study examines how the elements of

the theory of planned behavior interact with tax compliance characteristics using tax awareness variables..

Table 2. Validity & Reliability Testing

Variables	Outer Loading Value	Crobanch Alpha	AVE	Summary
Government Social Media 1	0.863	0.760	0.668	Data are valid and reliable.
Government Social Media 2	0.846			Data are valid and reliable.
Government Social Media 3	0.737			Data are valid and reliable.
Attitude 1	0.772	0.853	0.587	Data are valid and reliable.
Attitude 2	0.858			Data are valid and reliable.
Attitude 3	0.825			Data are valid and reliable.
Attitude 4	0.830			Data are valid and reliable.
Attitude 5	0.524			Data are valid and reliable.
Attitude 6	0.739			Data are valid and reliable.
Subjective Norms 1	0.822	0.862	0.707	Data are valid and reliable.
Subjective Norms 2	0.858			Data are valid and reliable.
Subjective Norms 3	0.838			Data are valid and reliable.
Subjective Norms 4	0.844			Data are valid and reliable.
Perceived Behaviour Control 1	0.853	0.874	0.725	Data are valid and reliable.
Perceived Behaviour Control 2	0.817			Data are valid and reliable.
Perceived Behaviour Control 3	0.851			Data are valid and reliable.
Perceived Behaviour Control 4	0.884			Data are valid and reliable.
Tax Awareness 1	0.759	0.880	0.676	Data are valid and reliable.
Tax Awareness 2	0.843			Data are valid and reliable.
Tax Awareness 3	0.796			Data are valid and reliable.
Tax Awareness 4	0.843			Data are valid and reliable.
Tax Awareness 5	0.867			Data are valid and reliable.

Variables	Outer Loading Value	Crobanch Alpha	AVE	Summary
Tax Compliance 1	0.803	0.850	0.664	Data are valid and reliable.
Tax Compliance 2	0.720			Data are valid and reliable.
Tax Compliance 3	0.839			Data are valid and reliable.
Tax Compliance 4	0.869			Data are valid and reliable.
Tax Compliance 5	0.554			Data are valid and reliable.
Tax Compliance 6	0.882			Data are valid and reliable.
Tax Compliance 7	0.886			Data are valid and reliable.
Tax Compliance 8	0.729			Data are valid and reliable.
Tax Compliance 9	0.890			Data are valid and reliable.

Validity and reliability testing conducted in this research. From table 2, from the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still above 0.5 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha

and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.

Table 3. Hypothesis Testing

Hyphotesis	T-Statistic Value	P Values	Summary
H1	5.268	0.000	Accepted
H2	4.116	0.000	Accepted
H3	2.593	0.001	Accepted
H4	4.633	0.000	Accepted
H5	2.525	0.012	Accepted
H6	2.021	0.044	Accepted
H7	3.459	0.001	Accepted
H8	1.416	0.158	Rejected
H9	0.286	0.775	Rejected

The findings of testing the research's hypothesis are displayed in Table 3. Of the 9 hypotheses proposed, 7 hypotheses were accepted and 2 hypotheses were rejected. The use of social media for tax socialization often

improves awareness, attitude, subjective norms, and perceived behavioral control of potential taxpayers. This indicates that tax socialization through social media has been effective in increasing tax knowledge and the three

components of decision-making, in accordance with the theory of planned behavior, in accordance with the findings of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfialdy (2016). Additionally, every element of the theory of planned behavior, including taxpayer attitude, subjective norms, and perceived behavioral control has a beneficial effect on tax compliance. This is consistent with the results of earlier studies (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024) thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

Nevertheless, the study found that the positive effects of government social media on tax compliance were minimal. The variable of tax knowledge, which has a positive but negligible impact on tax compliance, exhibits similar findings. According to these data, social media usage for tax socialization has not directly increased tax compliance, which is consistent with the findings of Bakar, Palil, and Maelah (2023). Additionally, tax awareness has not been successful in raising tax compliance, according to the results of Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025).

DISCUSSION

This research was conducted on accounting students at several private and state universities in Indonesia. The students sampled in the age range from seventeen to twenty-eight years old, with the largest age range being 20 to 22 years old. This sample is dominated by generation Z, which is the first generation that does not know the world without the internet (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results where 61.0% of respondents

access social media for 3-8 hours a day. From the sample, 76.3% of the samples used Instagram and was the most social media used by the sample, followed by Whatsapp (73.4%), Tiktok (68.6%), Youtube (40.2%), and X (14.8%).

The sample's strong social media usage highlights how crucial it is for the government to use social media to engage in tax socialization with the younger generation. Teng et al. (2017) revealed that information coming from trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. Through compelling messaging on government social media, young individuals who spend a lot of time online can use social media to boost their tax compliance (Setyawati, Rahmanto, and Satyawan 2021). Setyawati, Rahmanto, and Satyawan (2021) showed that the Director General of Taxes of the Republic of Indonesia's Instagram account, @DitjenPajakRI, has used a variety of strategies to make their posts engaging, including greeting each post, using persuasive language that is up to date, making promises, educating people about the benefits of tax compliance efforts, and issuing moral calls to pay taxes.

The Directorate General of Taxation's efforts have been successful. Hypotheses one through three show the direction of the relationship between the TPB elements: attitude, subjective norms, and perceived behavior control, and the variables of government social media usage. One of the roles of the Directorate General of Taxes RI's social media is to inform the benefits obtained from complying with taxation rules and the sanctions received when not complying with these rules (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the material is disseminated to a large audience through publicly available social

media platforms like Instagram, which results in a beneficial and noteworthy interplay between government social media and subjective standards (Zikrulloh 2024). Government social media also promotes transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on the concept of tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in table 3. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Government-sponsored tax socialization broadens taxpayers' understanding and makes them conscious of the significance of adhering to tax laws (Erasashanti et al. 2024). For this reason, hypothesis four indicates that there is a positive and significant correlation between tax awareness and government use of social media.

Students' intentions to abide by tax laws are also strongly influenced favorably by external pressure (subjective norms). This is consistent with earlier research findings from Bani-Khalid, Alshira'h, and Alshirah (2022). There are several reasons that allow this to happen. The influence of the surrounding environment will strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). The research

sample generally consists of students aged 20-22 years who do not yet have experience in fulfilling their tax obligations, even though all samples in the study have taken tax courses. The lack of experience in fulfilling tax obligations may cause the sample to continue to listen to advice from those around them in order to comply with tax regulations. As a result, the sample will have a desire to comply with tax regulations due to pressure from those around them.

The positive and significant impacts of social media use on the TPB-identified decision-making components of attitude, subjective norms, and perceived behavior control also boost the willingness of prospective taxpayers to follow tax rules. Potential taxpayers who are already aware of the advantages and disadvantages of paying taxes are more likely to abide by the rules. This is because taxpayers believe that paying taxes would benefit them, which leads to a positive correlation between behavior and taxpayer compliance (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that increases their trust (Miloš et al. 2022). Prospective taxpayers' opinions and faith in tax management are improved by the typically positive and convincing tone of government social media socialization of taxes, which raises tax compliance.

Table 4. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	9	5.3%
1-3 hour	47	27.8%
3-6 hour	65	38.5%
6-8 hour	38	22.5%
Above 8 hour	10	5.9%
Social Media Content Favorite	N	Percentage
Short Video	148	87.6%
Narrative Text	25	14.8%

Animation Video	73	43.2%
Oral Explanation	27	16.0%
Scripted Drama	20	11.8%
Others	4	2.4%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	48	28.4%
1-3 minute	98	58.0%
3-5 minute	11	6.5%
5-8 minute	4	2.4%
More than 8 minute	8	4.7%

Despite the various positive results shown by the test results, there are two hypotheses that show insignificant influence results. Tax awareness still positively impacts tax compliance among samples, but surprisingly the result is not significant. This is in line with previous research, such as Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025). This indicates several things. First, tax socialization carried out by the Directorate General of Taxes has only succeeded in increasing taxpayers' knowledge. Nevertheless, taxpayers have not been persuaded to adhere to tax laws by this understanding. Second, this suggests that the government's tax socialization initiatives have not addressed internal causes for tax compliance (Sitorus and Wardhani 2024). In addition, students who are still in their early teens do not yet have a strong stance on doing something. Their behavior is still often influenced by various information they receive from social media that contradicts information from government social media. Therefore, taxpayer awareness has not yet been able to make taxpayers comply with tax regulations.

Additionally, albeit not significantly, the government's use of social media has a beneficial effect on taxpayers' inclination to comply. This finding is in line with the results of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Garcia et al.

(2020) argue that taxpayers can obtain information about taxation from various sources, such as government social media and other informal media. Informal media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. Information gleaned from these unofficial sources may lessen the impact of government social media on raising taxpayer tax compliance.

In addition, the lack of penetration of government social media content may support this result. Only 52.5% of respondents have viewed content from the Directorate General of Taxes of the Republic of Indonesia's social media accounts, according to the questionnaire findings, suggesting that most respondents have not completely viewed information from government social media. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through the positive

and significant influence of government social media usage on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control which also significantly influence taxpayer compliance.

The questionnaire designed also collected input from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form and 49.5% of respondents would like the content to be presented in animated form. These results show an indication that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Azmy et al. (2022) shows that the attention span of Gen-Z is often shorter than that of earlier generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and difficult to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also have influence on potential taxpayers, such as influencers, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due

to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

The aim of this study is to examine the relationship between the government's socialization efforts through social media and potential taxpayers' intentions to comply. Potential taxpayers' desire to comply is proxied by the Theory of Planned Behavior component, which comprises tax knowledge, perceived behavioral control of potential taxpayers, environmental pressure, and taxpayer attitudes. The results of the study indicate that social media tax socialization by the government has a significant and positive impact on the elements of the theory of planned behavior, such as potential taxpayers' behavior, environmental pressure, perception of their behavioral control, and tax awareness. According to the theory of planned behavior, prospective taxpayers' intention to comply with tax laws is positively and significantly impacted by three aspects of their decision-making process: their behavior, environmental pressure, and their perception of control over their behavior. On the one hand, this study found that social media tax awareness and government tax socialization positively affect prospective taxpayers' intention to follow tax regulations, even if the findings were not statistically significant.

For scholars and the government, the findings of this study offer information and ramifications. As per the concept of planned behavior, the findings corroborate several conclusions from other studies about the favorable and significant correlation between social media tax socialization and elements of decision-making and tax adherence.

Furthermore, the study shows a slight but favorable relationship between tax socialization on social media and societal pressure on tax compliance. This suggests that further research is necessary to completely comprehend the reasons behind these findings. For the government, this study shows that the Directorate General of Taxation's social media tax socialization initiatives are effective in increasing the prospective younger taxpayers' propensity to comply. Social media socialization is a powerful tool for reaching the younger generation of potential taxpayers, which can influence their adherence to tax laws. Additionally, when producing tax socialization content, the government must take into account the younger generation's shorter attention span in order to get them to pay attention. For this study, respondents' opinions were also collected about how the Directorate General of Taxation might enhance its socializing to draw in younger individuals.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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Nomor Reviewer	Nomor Komentar	Isi komentar	Halaman	Tulisan Sebelum Revisi	Tulisan Setelah Revisi	Komentar
Reviewer 1 (2784-1-put1)	1	I don't see any moderating variables here (research framework)	2	This study aims to examine the influence of government social media on tax compliance, with tax awareness as a moderating variable, using the TPB as a theoretical foundation	This study has the objective to investigate how tax awareness and tax compliance can be affected by government social media in light of TPB as a theoretical foundation.	We have omitted the word moderating variable to line it with our research framework.
	2	10 relationship arrows with 9 hypotheses?	4	Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 10-arrow construct condition with a significance value of 5% and a minimum R ² of 0.25, the number of samples required is 91 samples.	Based on this table, for a 9-arrow construct condition with a significance value of 5% and a minimum R ² of 0.25, the number of samples required is 88 samples	We have changed the arrow construct after carefully review the research framework.
	3	If we look at the research framework, hypothesis development, and data analysis results, this research has no indirect influence;	4	Social media is one of the important tools used by the government to improve tax compliance in the digital era. Social media increases taxpayer understanding through its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media	In the digital age, social media is one of the key instruments the government uses to increase tax compliance. Social media increases taxpayer understanding because its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. With heightened confidence in the government's ability to handle tax revenues effectively, a positive government	We have changed the wording of this hypothesis to make it in line with research

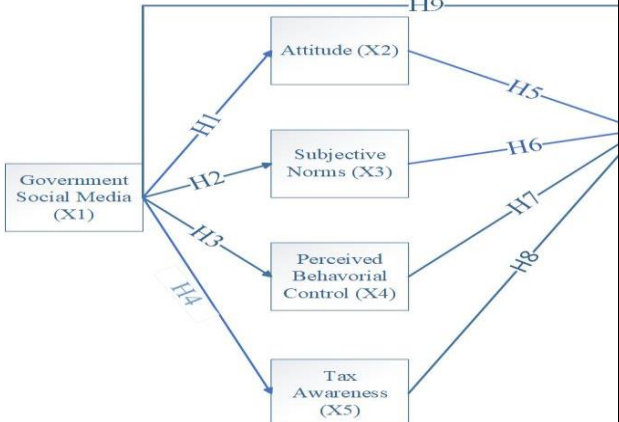
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		all are only direct influences.		also plays a role in shaping the government's image. A good government image encourages taxpayer compliance due to increased trust in the government that tax proceeds can be managed properly (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows: H9: Tax socialization through social media has a positive effect on taxpayer compliance.	image promotes taxpayer compliance (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows: H9: Government Social Media usage has a positive effect on taxpayer compliance.	framework .
	5	7 latent variables but not according to the interactions studied (only 6 variables)	4	A total of seven latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Alshira'h, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024).	A total of six latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Alshira'h, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024).	We have changed the number of latent variables to make it in line with research framework .
	6	Please explain why accounting undergraduate students are used	4	This research uses a quantitative approach method. The population in this study were all accounting undergraduate students from four	Quantitative approach method utilizes in this research. This research population consist of all accounting undergraduate students from four private universities and two state universities that	We have added additional explanatio

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		as research objects other than "taxpayers who will become taxpayers in the future,"..... specifically related to whether they are students who already understand/receive taxation courses. (considering that the indicators/question naires for this study are more for people who already understand/are already taxpayers and make tax payments/reports)		private and two state universities in Indonesia.	located across Indonesia. These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). This study focuses on students who have taken taxation classes because they already have basic knowledge of taxation regulations and penalties, giving them some awareness of the importance of taxation for the country. In addition, the selection of samples who have taken taxation classes was done to avoid sample bias from unofficial taxation knowledge which can skewed research results.	n on the reason we choose accounting undergrad uate student for population.
	7	Even though it is explained in the narrative, please complete it with other rules of thump such as Adjusted R2, GoF etc.	9	The compliance of a taxpayer is influenced by various factors, both observed and unobserved, which influence each other so that the PLS-SEM method is chosen to ensure the reliability of the hypothesis testing results.	Numerous factors, both visible and invisible, affect a taxpayer's compliance. Because of these interdependent effects, the PLS-SEM approach is used to guarantee the accuracy of the findings of the hypothesis testing. Reliability test using Cronbach Alpha and Average Variance Extracted value utilized together with validity test to ensure that the results are valid and reliable.	We have added the explanatio n on how we conduct reliability and validity test to ensure the results are

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						valid and reliable.
	8	There are 7 variables, but the interaction between 6 variables is studied, and no moderating or mediating variables appear in the framework of this study (or perhaps it would be better if Y1 and Y2 were made into 1 Tax Compliance variable (without the influence arrow from Y1 to Y2)).	9	Figure 1. Research Model	 Figure 1. Research Model	We have changed the research model with merge the y1 and Y2 into one variable of tax compliance .
Reviewer 2 (2784-2-put1)	9	Give more explanation about TPB and for hypothesis building only explained how social media affect the tax awareness. Can you explained how media social will affect the other TPB component.	2	Social media is an online media that is often used by people as a place to share, exchange information, and also interact through messages or web-based applications. The use of social media has increased in the last decade due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). Social media plays an important role in influencing a person's perspective, especially in taxation. Messages on social media can increase a	Tax compliance is also influenced by components in planned behavior theory, namely behavior, subjective norms, and perceived behavior control (Nurwanah et al., 2018). A person's behavior to do something is created from a person's personal belief in something (Zikrulloh, 2024). Subjective norms refer to a person's behavior that is created due to encouragement from various parties to do something (Nurwanah et al., 2018). Finally, perceived behavior control explains that a person's behavior can be influenced by experiences related to the activity and the information received (Zikrulloh, 2024).	We have added the explanation about TPB and how social media can affect TPB component .

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				person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus increases the socialization of taxation on their social media to increase tax compliance with interesting content on social media (Setyawati, Rahmanto, and Satyawan 2021).	Government social media can influence these three elements, which ultimately influence taxpayer behavior. Information on government social media increases taxpayer knowledge and is directly correlated with the perceived behavior control element (Zikrulloh, 2024). Taxpayers with good tax knowledge and perceptions will fulfill their tax obligations and encourage those around them to do the same (Onu & Oats, 2015). Information in government social media will form new perspectives for taxpayers and improve their attitudes toward taxation (Zikrulloh, 2024).	
	10	Make it as a paragraph	4	Government Social Media and Tax Compliance Social media is one of the important tools used by the government to improve tax compliance in the digital era. Social media increases taxpayer understanding through its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. A good government image encourages taxpayer compliance due to increased trust in the government that tax proceeds can be managed properly (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax	In the digital age, social media is one of the key instruments the government uses to increase tax compliance. Social media increases taxpayer understanding because its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). Social media also plays a role in shaping the government's image. With heightened confidence in the government's ability to handle tax revenues effectively, a positive government image promotes taxpayer compliance (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows:	We have made it into paragraph

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				socialization in the digital era using social media to increase taxpayer compliance. From this, the hypothesis of this study is concluded as follows:		
	11	Is it government social media? Or different social media	4	H9: Tax socialization through social media has a positive effect on taxpayer compliance.	H9: Government Social Media usage has a positive effect on taxpayer compliance.	This hypothesis refer to government social media and we have changed the wording in hypothesis to avoid confusion.
	12	Using 4 private and 2 state universities in Indonesia? Or just in Jakarta or jabodetabek? Why use only 6 universities? Any reason?	4	This research uses a quantitative approach method. The population in this study were all accounting undergraduate students from four private and two state universities in Indonesia.	This research population consist of all accounting undergraduate students from four private universities and two state universities that located across Indonesia. These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation.	We have add explanation that our sample are scattered across Indonesia and the reason we choose this six universities .

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	13	Is this variable in the hypothesis? or this is another dependent variable as robust?	8	Actual Behaviour To Comply	Tax Compliance	After following the advice from another reviewer, this variable the merge with Y1 and rebrand as Tax Compliance.
	14	Show the result	9	Validity and reliability testing conducted in this research. Of the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7.	Validity and reliability testing conducted in this research. From table 2, from the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still above 0.5 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.	We have added one table to state the result of validity and reliability testing.

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	15	Need to revised according to the template	14	Ajzen, Icek. 1991. "The Theory of Planned Behavior." <i>Organizational Behavior and Human Decision Processes</i> 50 (2): 179–211. https://doi.org/10.1016/0749-5978(91)90020-T. Alm, James. 2019. "What Motivates Tax Compliance?" <i>Journal of Economic Surveys</i> 33 (2): 353–88. https://doi.org/10.1111/joes.12272. Al-Okaily, Manaf. 2024. "Advancements and Forecasts of Digital Taxation Information Systems Usage and Its Impact on Tax Compliance: Does Trust and Awareness Make Difference?" <i>Journal of Financial Reporting and Accounting</i>, May. https://doi.org/10.1108/JFRA-09-2023-0567. Azmy, Suzanna, Noordyana Hassan, Nadzirah Hosen, and Aimi Sara Ismail. 2022. "Active Learning: Game-Changer to Short Attention Span in Gen Z." In <i>Conference: New Academia Learning Innovation 2022</i>, 369–71. Johor Bahru. Bakar, Mohd Allif Anwar Abu, Mohd Rizal Palil, and Ruhanita Maelah. 2023. "The Effects of Social Media on Tax Compliance: A Mediating Role of Tax Morale." In	Ajzen, Icek. 1991. "The Theory of Planned Behavior." <i>Organizational Behavior and Human Decision Processes</i> 50 (2): 179–211. https://doi.org/10.1016/0749-5978(91)90020-T. Alm, James. 2019. "What Motivates Tax Compliance?" <i>Journal of Economic Surveys</i> 33 (2): 353–88. https://doi.org/10.1111/joes.12272. Al-Okaily, Manaf. 2024. "Advancements and Forecasts of Digital Taxation Information Systems Usage and Its Impact on Tax Compliance: Does Trust and Awareness Make Difference?" <i>Journal of Financial Reporting and Accounting</i>. https://doi.org/10.1108/JFRA-09-2023-0567. Azmy, Suzanna, Noordyana Hassan, Nadzirah Hosen, and Aimi Sara Ismail. 2022. "Active Learning: Game-Changer to Short Attention Span in Gen Z." Paper presented at the Conference: <i>New Academia Learning Innovation 2022</i>. Universiti Teknologi Malaysia, Johor Bahru. Bakar, Mohd Allif Anwar Abu, Mohd Rizal Palil, and Ruhanita Maelah. 2023. "The Effects of Social Media on Tax Compliance: A Mediating Role of Tax Morale." In <i>Advances in Taxation</i>, Edited by John Hasseldine, 197–217. Leeds: Emerald Publishing Limited. https://doi.org/10.1108/S1058-749720230000030006. Bani-Khalid, Tareq, Ahmad Farhan Alshira'h, and Malek Hamed Alshirah. 2022. "Determinants of Tax Compliance Intention among Jordanian SMEs: A Focus on the Theory of Planned Behavior." <i>Economies</i> 10 (2): 1-20. https://doi.org/10.3390/economies10020030.	We have make sure the references are in line with the template given.
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			Advances in Taxation, 197–217. https://doi.org/10.1108/S1058-749720230000030006. Bani-Khalid, Tareq, Ahmad Farhan Alshira'h, and Malek Hamed Alshirah. 2022. "Determinants of Tax Compliance Intention among Jordanian SMEs: A Focus on the Theory of Planned Behavior." <i>Economies</i> 10 (2): 30. https://doi.org/10.3390/economies10020030. Cyan, Musharraf R., Antonios M. Koumpias, and Jorge Martinez-Vazquez. 2017. "The Effects of Mass Media Campaigns on Individual Attitudes towards Tax Compliance; Quasi-Experimental Evidence from Survey Data in Pakistan." <i>Journal of Behavioral and Experimental Economics</i> 70:10–22. https://doi.org/10.1016/j.socec.2017.07.004. Damayanti, Theresia Woro, Sutrisno T, Imam Subekti, and Zaki Baridwan. 2015. "The Role of Taxpayer's Perception of the Government and Society to Improve Tax Compliance." <i>Accounting and Finance Research</i> 4 (1): 180-187.	Cyan, Musharraf R., Antonios M. Koumpias, and Jorge Martinez-Vazquez. 2017. "The Effects of Mass Media Campaigns on Individual Attitudes towards Tax Compliance; Quasi-Experimental Evidence from Survey Data in Pakistan." <i>Journal of Behavioral and Experimental Economics</i> 70 (October):10–22. https://doi.org/10.1016/j.socec.2017.07.004. Damayanti, Theresia Woro, Sutrisno T, Imam Subekti, and Zaki Baridwan. 2015. "The Role of Taxpayer's Perception of the Government and Society to Improve Tax Compliance." <i>Accounting and Finance Research</i> 4 (1): 180-87. https://doi.org/10.5430/afr.v4n1p180. Erasashanti, Annathasia P., Yohanes Ferry Cahaya, Rizki Yuniarti, Muhammad Rifaldi, and Johan Hendri Prasetyo. 2024. "The Role of Taxpayer Awareness in Enhancing Vehicle Tax Compliance in Indonesia: An Attribution Theory Approach." <i>Journal of Tax Reform</i> 10 (1): 162–80. https://doi.org/10.15826/jtr.2024.10.1.163. Gallego, Jorge, and Federico Ortega. 2022. "Can Facebook Ads and Email Messages Increase Fiscal Capacity? Experimental Evidence from Venezuela." <i>Economic Development and Cultural Change</i> 70 (4): 1531–63. https://doi.org/10.1086/714011. Garcia, Filomena, Luca David Opromolla, Andrea Vezzulli, and Rafael Marques. 2020. "The Effects of Official and Unofficial Information on Tax Compliance." <i>Journal of Economic Psychology</i> 78 (June):1-17. https://doi.org/10.1016/j.joep.2020.102265.	
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HOW GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE?

Received: Month Date, Year; Revised: Month Date, Year; Accepted: Month Date, Year

Abstract: In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. This research objective is to test the impact of tax digital content disseminated through the official social media of the Directorate General of Taxes on students' attitudes, subjective norms, perceived behavioral control, tax awareness, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study were active accounting students at several universities in Indonesia, who were selected through purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The integration of government digital content analysis with a behavioral psychology approach as well as attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies offered as this research novelty. Elements of theory of planned behavior, tax awareness, and tax compliance are positively impacted by government social media. Practical implications provide from the result for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns is the limited tax knowledge and low compliance intention among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media, are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). These platforms, if properly

leveraged, can shape young citizens' tax attitudes and awareness.

The concept of tax awareness refers to a person's comprehension and internalization of the significance of taxes for the advancement of the state (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication, especially via social media, contributes to increasing tax awareness. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

Theory of Planned Behavior (TPB) proposed by Ajzen (1991) adopted in this research. According to this theory, three main factors influence individual behavior: attitude toward the conduct, subjective norms, and perceived behavioral control. Tax compliance research widely use TPB since this theory emphasizing psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the

relevance and applicability of compliance models in a digitally connected society.

This study has the objective to investigate how tax awareness and tax compliance can be affected by government social media in light of TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research makes a theoretical contribution to the expansion of TPB in the digital realm.. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behavior and Tax Compliance

Social media refers to online platforms that people often utilize for information sharing, information exchange, and interaction via messaging or web-based apps. Last decade has seen the surge in social media usage due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). A person perspective, especially in taxation, can be influenced by social media. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of information in the field of taxation, sees this and thus optimizing their social media with interesting content to increase tax compliance (Setyawati, Rahmanto, and Satyawan 2021).

The elements of planned behavior theory, which is attitude, subjective norms, and perceived behavior control, also have an impact on tax compliance (Nurwanah et al. 2018). A person's behavior to do something is created from a person's personal belief in something (Zikrulloh 2024). Subjective norms refer to a

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person's behavior that is created due to encouragement from various parties to do something (Nurwanah et al. 2018). Last but not least, perceived behavior control clarifies how experiences associated with the activity and the knowledge obtained might affect an individual's conduct (Zikrulloh, 2024).

Government social media can influence these three elements, which ultimately influence taxpayer behavior. Information on government social media increases taxpayer knowledge and is directly correlated with the perceived behavior control element (Zikrulloh 2024). Taxpayers with good tax knowledge and perceptions will fulfill their tax obligations and encourage those around them to do the same (Onu and Oats 2016). Information in government social media will form new perspectives for taxpayers and improve their attitudes toward taxation (Zikrulloh 2024).

Numerous research have attempted to determine how government usage of social media may affect the taxation-related components of the theory of planned behavior and tax awareness. Zikrulloh (2024) discovered that social media influences the components of tax awareness and planned behavior theory to boost people's incentive to pay taxes. Erasashanti et al. (2024) discovered that tax awareness may be raised by tax socialization using a variety of media, including social media. Savitri and Musfaldy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that because social media's accessibility on smartphones creates convenience and raises people's knowledge of taxes, it contributes significantly to public education on the need to pay taxes. From this, this research formulates the following hypothesis:

H₁: Taxpayer attitude positively affected by government social media.

H₂: Taxpayer subjective norms positively affected by government social media.

H₃: Government social media interact positively with perceived behavior control of taxpayers.

H₄: Taxpayer awareness will be increased with government social media.

Theory of Planned Behavior and Tax Compliance

The idea of planned behavior states that three different kinds of factors influence human behavior. Beliefs on the potential outcomes of activity and the assessment of these outcomes (belief strength and assessment of results) are known as behavioral beliefs. Attitudes about appropriate or inappropriate action are shaped by behavioral beliefs. Normative beliefs (normative beliefs and motivation to comply) are the belief in the normative expectations of others and the desire to meet them. Normative ideas lead to subjective norms or perceived social pressure. Conversely, control beliefs are opinions regarding the existence of conditions that might either support or impede action, as well as assessments of how powerful these factors are. Control over beliefs leads to perceived behavioral control. Subjective norms, perceived behavioral control, and attitudes toward behavior combine to generate behavioral intentions (Solichin, Astuti, and Mahardhika 2020).

Various studies have found the important role of individual behavior, the surrounding environment and individual perceptions to improve tax compliance. Alm (2019) asserts encouragement of the surrounding environment and individual perceptions of tax regulations will influence a person tax compliance. Furthermore, a person's attitude toward taxes might influence their level of tax compliance; those who behave well under tax laws will exhibit high tax compliance (Mulatsih et al. 2024).

Numerous investigations have produced conflicting findings on the theory of

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planned behavior. Hermawan et al. (2021) discovered that all three components of the theory of planned behavior: attitude, subjective standards, and perceived behavior control, have an effect on tax compliance. Bani-Khalid, Alshira'h, and Alshirah (2022) support this finding in the Jordanian context. On the one hand, Zikrulloh (2024) found that only the perceived behavior control element affects tax compliance. From this, the following hypothesis are formulated:

H5: Attitude has a positive effect on taxpayer compliance.

H6: Taxpayer compliance gets influenced positively by subjective norms.

H7: Taxpayer compliance gets influenced positively by perceived behavior control.

Tax Awareness and Tax Compliance

Another crucial component of increasing tax compliance is tax awareness. Without sufficient tax awareness, socialization from the government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the following hypothesis is formulated:

H8: Taxpayer compliance is influenced by taxpayer awareness positively.

Government Social Media and Tax Compliance

One of the main tools the government utilizes to boost tax compliance in the digital era is social media. Social media increases taxpayer understanding because its easy access and interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi

2021). The government's image is also shaped by social media. A favorable government image encourages taxpayer compliance because it increases trust in the government's capacity to manage tax money efficiently (Garcia et al. 2020; Miloš et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. This leads to the following conclusion on the study's hypothesis:

H9: Government Social Media usage has a positive effect on taxpayer compliance.

METHOD

Quantitative approach method utilizes in this research. This research population consist of all accounting undergraduate students from four private universities and two state universities that located across Indonesia.

These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). This study focuses on students who have taken taxation classes because they already have basic knowledge of taxation regulations and penalties, giving them some awareness of the importance of taxation for the country. In addition, the selection of samples who have taken taxation classes was done to avoid sample bias from unofficial taxation knowledge which can skewed research results. Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 9-arrow construct condition with a significance value of 5% and a minimum R2 of 0.25, the number of samples required is 88 samples.

The study used a closed questionnaire to collect respondents' responses. The Likert

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scale of 1-4 used in the questionnaire choice where number 1 symbolizes “Strongly Disagree”, number 2 symbolizes “Disagree”, number 3 symbolizes ‘Agree’, and number 4 symbolizes “Strongly Agree”. Google form choose to distributed this questionnaire and the google form distributed through the Whatsapp messaging application during February to June 2025. The questionnaire was distributed randomly to the population and the data collected at the end of period, 169 respondents filled out the questionnaire.

A total of six latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Aleshire's, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is said to have the power to modify people's attitudes and behaviors while also expanding their knowledge (Kurnia and Khomsiyah 2023). The Directorate General of Taxes, a division of the Indonesian government, uses social media to educate the younger population about tax laws. This is done with the hope that taxpayers have broader tax knowledge so as to increase taxpayer tax compliance (Erasashanti et al. 2024)	1. Respondents know that the government conducts tax counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)
X2	Tax awareness	Understanding tax laws and voluntarily fulfilling tax duties are two aspects of tax awareness	1. Respondents are aware of their role in the country's development	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
		(Erasashanti et al. 2024) Tax awareness can help enhance the impact of tax socialization on tax compliance as it increases taxpayers' knowledge of current tax legislation (Wardani and Wati 2018).	1. Respondents through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes. 4. Respondents understand their need to pay taxes. 5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	The desire of taxpayers to adhere to tax laws may be influenced by their attitude toward paying taxes (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes have an effect on taxpayer tax compliance because they can influence how easy it is for taxpayers to comply with tax laws (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid when complying	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
			with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid if they comply with tax provisions. 7. Respondents feel that tax fraud is unpleasant in their hearts.	
X4	Subjective Norms	The impact of those in the taxpayer's immediate vicinity is linked to subjective standards (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	1. Respondents feel that there are behaviours that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X5	Perceived Behavioral Control	Individual perceptions of how hard an activity is to carry out are referred to as perceived behavioral control.	1. Respondents feel it is impossible for them to commit fraud. 2. Respondents have the desire	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
		(Ajzen 1991). Because they believe that paying taxes would benefit them, those who have a high degree of perceived behavioral control will be more obedient (Bani-Khalid, Alshira'h, and Alshirah 2022).	to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	
Y1	Tax Compliance	Tax compliance can be split into two categories. The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti et al. 2015). The degree of taxpayer compliance will rise as a result of their actions fulfilling their purpose to comply with a high tax (Hikmah, Ratnawati, and Darmanto 2024). When taxpayers satisfy all of their legal tax duties, they are acting in a genuine tax compliance manner (Night and Bananuka 2020). Increased tax income will result from high tax compliance (Manrejo and Yulaeli 2022)	1. There is a desire from respondents to calculate taxes according to actual reality. 2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time. 5. Respondents are aware of their role in the country's development through paying taxes. 6. Respondents are aware of what tax administration obligations are required. 7. Respondents are aware of their role to help the state achieve	(Hikmah, Ratnawati, and Darmanto 2024); (Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			the state revenue target through paying taxes.	
			8. Respondents are aware of their responsibility to pay taxes.	
			9. Respondents realize the importance of paying taxes on time.	

This study used a partial least squares-structural equation modeling (PLS-SEM) based method to data analysis utilizing the SMART PLS3 application. PLS-SEM is a commonly chosen method in testing latent variables in economic science-based research (Hair et al. 2019). In addition, the PLS-SEM method is able to be used in small samples and in variable interactions where there are indications of the role of other variables that are not observed in

the study (Hair et al. 2021). Numerous factors, both visible and invisible, affect a taxpayer's compliance. The PLS-SEM technique is utilized to ensure the correctness of the hypothesis testing results because of these interdependent effects. To make sure the results are trustworthy and valid, a reliability test employing Cronbach Alpha and the Average Variance Extracted value is used in conjunction with a validity test.

RESULTS

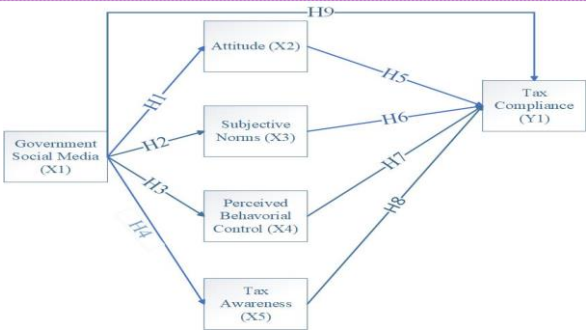


Figure 1. Research Model
Source: Researcher Own Work

Figure 1 explains this research model. This model was developed from research conducted

by Zikrulloh (2024). Different from Zikrulloh (2024), this study examines how the elements of

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the theory of planned behavior interact with tax compliance characteristics using tax awareness variables..

Table 2. Validity & Reliability Testing

Variables	Outer Loading Value	Crobranch Alpha	AVE	Summary
Government Social Media 1	0.863	0.760	0.668	Data are valid and reliable.
Government Social Media 2	0.846			Data are valid and reliable.
Government Social Media 3	0.737			Data are valid and reliable.
Attitude 1	0.772	0.853	0.587	Data are valid and reliable.
Attitude 2	0.858			Data are valid and reliable.
Attitude 3	0.825			Data are valid and reliable.
Attitude 4	0.830			Data are valid and reliable.
Attitude 5	0.524			Data are valid and reliable.
Attitude 6	0.739			Data are valid and reliable.
Subjective Norms 1	0.822	0.862	0.707	Data are valid and reliable.
Subjective Norms 2	0.858			Data are valid and reliable.
Subjective Norms 3	0.838			Data are valid and reliable.
Subjective Norms 4	0.844			Data are valid and reliable.
Perceived Behaviour Control 1	0.853	0.874	0.725	Data are valid and reliable.
Perceived Behaviour Control 2	0.817			Data are valid and reliable.
Perceived Behaviour Control 3	0.851			Data are valid and reliable.
Perceived Behaviour Control 4	0.884			Data are valid and reliable.
Tax Awareness 1	0.759	0.880	0.676	Data are valid and reliable.
Tax Awareness 2	0.843			Data are valid and reliable.
Tax Awareness 3	0.796			Data are valid and reliable.
Tax Awareness 4	0.843			Data are valid and reliable.
Tax Awareness 5	0.867			Data are valid and reliable.

Variables	Outer Loading Value	Cronbach Alpha	AVE	Summary
Tax Compliance 1	0.803	0.850	0.664	Data are valid and reliable.
Tax Compliance 2	0.720			Data are valid and reliable.
Tax Compliance 3	0.839			Data are valid and reliable.
Tax Compliance 4	0.869			Data are valid and reliable.
Tax Compliance 5	0.554			Data are valid and reliable.
Tax Compliance 6	0.882			Data are valid and reliable.
Tax Compliance 7	0.886			Data are valid and reliable.
Tax Compliance 8	0.729			Data are valid and reliable.
Tax Compliance 9	0.890			Data are valid and reliable.

Validity and reliability testing conducted in this research. From table 2, from the 31 indicators in this study, 29 indicators have outer loadings values above 0.7 and 2 indicators have values between 0.6 and 0.7. With indicator values that are still above 0.5 and 0.7, each indicator can be said to be valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha

and Average Variance Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for each variable are above the required value so that all research variables are reliable and can be tested further to determine the hypothesis.

Table 3. Hypothesis Testing

Hypothesis	T-Statistic Value	P Values	Summary
H1	5.268	0.000	Accepted
H2	4.116	0.000	Accepted
H3	2.593	0.001	Accepted
H4	4.633	0.000	Accepted
H5	2.525	0.012	Accepted
H6	2.021	0.044	Accepted
H7	3.459	0.001	Accepted
H8	1.416	0.158	Rejected
H9	0.286	0.775	Rejected

The findings of testing the research's hypothesis are displayed in Table 3. Of the 9 hypotheses proposed, 7 hypotheses were accepted and 2 hypotheses were rejected. The use of social media for tax socialization often

improves awareness, attitude, subjective norms, and perceived behavioral control of potential taxpayers. This indicates that tax socialization through social media has been effective in increasing tax knowledge and the three

components of decision-making, in accordance with the theory of planned behavior, in accordance with the findings of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfialdy (2016). Additionally, every element of the theory of planned behavior, including taxpayer attitude, subjective norms, and perceived behavioral control has a beneficial effect on tax compliance. This is consistent with the results of earlier studies (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024) thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

Nevertheless, the study found that the positive effects of government social media on tax compliance were minimal. The variable of tax knowledge, which has a positive but negligible impact on tax compliance, exhibits similar findings. According to these data, social media usage for tax socialization has not directly increased tax compliance, which is consistent with the findings of Bakar, Palil, and Maelah (2023). Additionally, tax awareness has not been successful in raising tax compliance, according to the results of Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025).

DISCUSSION

This research was conducted on accounting students at several private and state universities in Indonesia. The students sampled in the age range from seventeen to twenty-eight years old, with the largest age range being 20 to 22 years old. This sample is dominated by generation Z, which is the first generation that does not know the world without the internet (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results where 61.0% of respondents

access social media for 3-8 hours a day. From the sample, 76.3% of the samples used Instagram and was the most social media used by the sample, followed by Whatsapp (73.4%), Tiktok (68.6%), Youtube (40.2%), and X (14.8%).

The sample's strong social media usage highlights how crucial it is for the government to use social media to engage in tax socialization with the younger generation. Teng et al. (2017) revealed that information coming from trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. Through compelling messaging on government social media, young individuals who spend a lot of time online can use social media to boost their tax compliance (Setyawati, Rahmanto, and Satyawan 2021). Setyawati, Rahmanto, and Satyawan (2021) showed that the Director General of Taxes of the Republic of Indonesia's Instagram account, @DitjenPajakRI, has used a variety of strategies to make their posts engaging, including greeting each post, using persuasive language that is up to date, making promises, educating people about the benefits of tax compliance efforts, and issuing moral calls to pay taxes.

The Directorate General of Taxation's efforts have been successful. Hypotheses one through three show the direction of the relationship between the TPB elements: attitude, subjective norms, and perceived behavior control, and the variables of government social media usage. One of the roles of the Directorate General of Taxes RI's social media is to inform the benefits obtained from complying with taxation rules and the sanctions received when not complying with these rules (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the material is disseminated to a large audience through publicly available social

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media platforms like Instagram, which results in a beneficial and noteworthy interplay between government social media and subjective standards (Zikrulloh 2024). Government social media also promotes transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on the concept of tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in table 3. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Government-sponsored tax socialization broadens taxpayers' understanding and makes them conscious of the significance of adhering to tax laws (Erasashanti et al. 2024). For this reason, hypothesis four indicates that there is a positive and significant correlation between tax awareness and government use of social media.

Students' intentions to abide by tax laws are also strongly influenced favorably by external pressure (subjective norms). This is consistent with earlier research findings from Bani-Khalid, Alshira'h, and Alshirah (2022). There are several reasons that allow this to happen. The influence of the surrounding environment will strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). The research

sample generally consists of students aged 20-22 years who do not yet have experience in fulfilling their tax obligations, even though all samples in the study have taken tax courses. The lack of experience in fulfilling tax obligations may cause the sample to continue to listen to advice from those around them in order to comply with tax regulations. As a result, the sample will have a desire to comply with tax regulations due to pressure from those around them.

The positive and significant impacts of social media use on the TPB-identified decision-making components of attitude, subjective norms, and perceived behavior control also boost the willingness of prospective taxpayers to follow tax rules. Potential taxpayers who are already aware of the advantages and disadvantages of paying taxes are more likely to abide by the rules. This is because taxpayers believe that paying taxes would benefit them, which leads to a positive correlation between behavior and taxpayer compliance (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that increases their trust (Miloš et al. 2022). Prospective taxpayers' opinions and faith in tax management are improved by the typically positive and convincing tone of government social media socialization of taxes, which raises tax compliance.

Table 4. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	9	5.3%
1-3 hour	47	27.8%
3-6 hour	65	38.5%
6-8 hour	38	22.5%
Above 8 hour	10	5.9%
Social Media Content Favorite	N	Percentage
Short Video	148	87.6%
Narrative Text	25	14.8%

Animation Video	73	43.2%
Oral Explanation	27	16.0%
Scripted Drama	20	11.8%
Others	4	2.4%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	48	28.4%
1-3 minute	98	58.0%
3-5 minute	11	6.5%
5-8 minute	4	2.4%
More than 8 minute	8	4.7%

Despite the various positive results shown by the test results, there are two hypotheses that show insignificant influence results. Tax awareness still positively impacts tax compliance among samples, but surprisingly the result is not significant. This is in line with previous research, such as Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025). This indicates several things. First, tax socialization carried out by the Directorate General of Taxes has only succeeded in increasing taxpayers' knowledge. Nevertheless, taxpayers have not been persuaded to adhere to tax laws by this understanding. Second, this suggests that the government's tax socialization initiatives have not addressed internal causes for tax compliance (Sitorus and Wardhani 2024). In addition, students who are still in their early teens do not yet have a strong stance on doing something. Their behavior is still often influenced by various information they receive from social media that contradicts information from government social media. Therefore, taxpayer awareness has not yet been able to make taxpayers comply with tax regulations.

Additionally, albeit not significantly, the government's use of social media has a beneficial effect on taxpayers' inclination to comply. This finding is in line with the results of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Garcia et al.

(2020) argue that taxpayers can obtain information about taxation from various sources, such as government social media and other informal media. Informal media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. Information gleaned from these unofficial sources may lessen the impact of government social media on raising taxpayer tax compliance.

In addition, the lack of penetration of government social media content may support this result. Only 52.5% of respondents have viewed content from the Directorate General of Taxes of the Republic of Indonesia's social media accounts, according to the questionnaire findings, suggesting that most respondents have not completely viewed information from government social media. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through the positive

and significant influence of government social media usage on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control which also significantly influence taxpayer compliance.

The questionnaire designed also collected input from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form and 49.5% of respondents would like the content to be presented in animated form. These results show an indication that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Azmy et al. (2022) shows that the attention span of Gen-Z is often shorter than that of earlier generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and difficult to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also have influence on potential taxpayers, such as influencers, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due

to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

The aim of this study is to examine the relationship between the government's socialization efforts through social media and potential taxpayers' intentions to comply. Potential taxpayers' desire to comply is proxied by the Theory of Planned Behavior component, which comprises tax knowledge, perceived behavioral control of potential taxpayers, environmental pressure, and taxpayer attitudes. The results of the study indicate that social media tax socialization by the government has a significant and positive impact on the elements of the theory of planned behavior, such as potential taxpayers' behavior, environmental pressure, perception of their behavioral control, and tax awareness. According to the theory of planned behavior, prospective taxpayers' intention to comply with tax laws is positively and significantly impacted by three aspects of their decision-making process: their behavior, environmental pressure, and their perception of control over their behavior. On the one hand, this study found that social media tax awareness and government tax socialization positively affect prospective taxpayers' intention to follow tax regulations, even if the findings were not statistically significant.

For scholars and the government, the findings of this study offer information and ramifications. As per the concept of planned behavior, the findings corroborate several conclusions from other studies about the favorable and significant correlation between social media tax socialization and elements of decision-making and tax adherence.

Furthermore, the study shows a slight but favorable relationship between tax socialization on social media and societal pressure on tax compliance. This suggests that further research is necessary to completely comprehend the reasons behind these findings. For the government, this study shows that the Directorate General of Taxation's social media tax socialization initiatives are effective in increasing the prospective younger taxpayers' propensity to comply. Social media socialization is a powerful tool for reaching the younger generation of potential taxpayers, which can influence their adherence to tax laws. Additionally, when producing tax socialization content, the government must take into account the younger generation's shorter attention span in order to get them to pay attention. For this study, respondents' opinions were also collected about how the Directorate General of Taxation might enhance its socializing to draw in younger individuals.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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HOW DO GOVERNMENT DIGITAL CONTENT, THEORY OF PLANNED BEHAVIOUR, AND TAX AWARENESS AFFECT TAX COMPLIANCE?

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Abstract: *In the digital era, the utilization of technology by the government is crucial in improving tax compliance, especially for the younger generation as prospective taxpayers. The aim of this study is to test the effects of digital tax content sent via the Directorate General of Taxes' official social media accounts on students' attitudes, subjective norms, perceived behavioral control, tax knowledge, and tax compliance. The Theory of Planned Behavior approach is used as a theoretical basis to analyze changes in tax behavior. The research also examines the factors that attract students' attention to the digital content, by considering the attention span aspect. The sample in this study was active accounting students at several universities in Indonesia, who were selected through a purposive sampling method. The method used is descriptive and explanatory research, with hypothesis testing using the PLS-SEM test. The integration of government digital content analysis with a behavioral psychology approach and attention to the attentional aspects of young audiences, which have not been widely discussed in previous tax compliance studies, is offered as this research novelty. Elements of the theory of planned behavior, tax awareness, and tax compliance are positively impacted by government social media. Practical implications are provided from the result for the government in designing more effective and sustainable digital communication strategies to increase young people's tax awareness and compliance.*

Keywords: Government Digital Content, Social Media, Tax Awareness, Tax Compliance

INTRODUCTION

Tax revenue is the main pillar of national development, serving as a crucial instrument in funding public goods and services (da Silva, Guerreiro, and Flores 2019). Despite various policy reforms, Indonesia still faces persistent challenges in achieving optimal tax compliance, particularly voluntary compliance (Prihatiningtias and Karo Karo 2021). Among the emerging concerns are the limited tax knowledge and low intention to comply among young taxpayers, especially university students who represent future contributors to the tax system (Gallego and Ortega 2022). Traditional approaches to tax education, such as seminars or printed media, are often insufficient in attracting this demographic segment.

The digital transformation has opened up opportunities for governments to interact with citizens through social media platforms. Government social media enables more personalized, timely, and interactive communication, which is increasingly relevant in building public trust and promoting tax compliance (Jiang, Chen, and Sun 2023). Particularly in Indonesia, the Directorate General of Taxes actively uses Instagram, Twitter, and YouTube to disseminate tax-related content. Previous studies highlight that well-managed government social media enhances user engagement, improves transparency, and influences positive behavioral intentions (Gallego and Ortega 2022; Kurnia and Khomsiyah 2023). If properly leveraged, these

platforms can shape young citizens' tax attitudes and awareness.

A person's understanding and internalization of the importance of taxes for the state's progress is referred to as tax awareness (Macharia and Mwangi 2021). It plays a critical role in forming voluntary compliance behavior. Studies by Le et al. (2024) and Cyan, Koumpias, and Martinez-Vazquez (2017) reveal that individuals with higher tax awareness exhibit stronger intentions to comply, driven by moral obligation and civic responsibility. Rifdah and Supadmi (2023) find that digital communication contributes to increasing tax awareness, especially via social media. Thus, tax awareness may serve both as a direct determinant of tax compliance and as a moderator that amplifies the effectiveness of government communication.

The Theory of Planned Behavior (TPB) proposed by Ajzen (1991) was adopted in this research. This theory states that three primary factors, which are attitude toward the activity, subjective norms, and perceived behavioral control, impact an individual's behavior. Tax compliance research widely uses TPB since this theory emphasizes psychological and social factors in compliance intention (Zikrulloh 2024; Taing and Chang 2021). However, many studies overlook the role of digital influence, such as social media, and individual awareness as external drivers that could shape or moderate the TPB constructs. Integrating these elements into the TPB model is essential to capture the complexity of modern taxpayer behavior, especially among digital natives.

While previous studies have examined tax compliance using the TPB framework, a notable gap exists in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Different from previous studies, this research specifically tests how government social media affects students' tax compliance. We also tested how tax awareness plays a role in that interaction, something that was not tested in previous studies. Moreover, studies focusing

specifically on the impact of social media utilization by the government for taxation socialization on university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the relevance and applicability of compliance models in a digitally connected society.

The objective of this study is to investigate how tax awareness and tax compliance can be affected by government social media in light of TPB as a theoretical foundation. By integrating digital communication and awareness into the compliance model, this research makes a theoretical contribution to the expansion of TPB in the digital realm.. Practically, the findings are expected to inform policymakers and tax authorities on designing targeted and effective digital strategies to foster voluntary compliance among young taxpayers. In the long term, such strategies can enhance tax morale and support a more sustainable tax system in the digital age.

Literature Review and Hypothesis Development

Social Media, Theory of Planned Behavior, and Tax Compliance

Government social media plays a vital role in shaping taxpayers' attitudes toward taxation (Rifdah and Supadmi 2023). Through visually engaging, persuasive, and easily accessible content, these platforms can improve perceptions of the tax system, making taxation appear more transparent, fair, and beneficial to society. When individuals are frequently exposed to positive messages about taxes from a credible source like the government, they are more likely to develop favorable attitudes toward fulfilling their tax obligations.

This logical assumption is supported by the findings of Teng et al. (2017), who showed that messages on social media can enhance belief in certain issues, particularly if they

originate from a trusted and appealing source. Setyawati, Rahmanto, and Satyawati (2021) further confirm that the government is optimizing its social media channels to increase compliance through interesting content. Zikrulloh (2024) also found that government social media forms new taxpayer perspectives and improves their attitude toward taxation.

H1: Taxpayer attitude is positively affected by government social media.

Social media, especially when used by credible institutions such as the government, can influence subjective norms by reinforcing what behaviors are expected and encouraged by society. Taxpayers who see widespread positive tax-related messages may feel social pressure to comply, especially when such messages are shared or endorsed by peers, communities, or influencers. This social influence increases when the government presents tax compliance as a shared civic duty (Onu and Oats 2016).

According to Nurwanah et al. (2018), subjective norms represent behaviors shaped by encouragement from surrounding parties. Zikrulloh (2024) notes that social media has the capacity to shape these norms by influencing social expectations and peer behavior. Additionally, Onu and Oats (2016) emphasize that taxpayers who understand and support tax policies tend to encourage others around them, strengthening subjective norms through social interaction.

H2: Taxpayer subjective norms are positively affected by government social media.

Social media platforms run by the government can also improve perceived behavioral control, which is the conviction that one can carry out a behavior, in this case, paying taxes. By disseminating clear and practical tax-related information, the government reduces complexity and uncertainty, making taxpayers

feel more knowledgeable and empowered to comply with tax regulations (Nurwanah et al. 2018).

Zikrulloh (2024) asserts that information on government social media is directly correlated with perceived behavioral control, as it increases knowledge and confidence in handling tax matters. Furthermore, previous studies by Nurwanah et al. (2018) and Zikrulloh (2024) show that perceived control is shaped by one's experience and access to relevant information, factors that can be supported through the digital presence of tax authorities.

H3: Government social media interacts positively with perceived behavioral control of taxpayers.

Another important factor influenced by the government social media is tax awareness. By actively educating the public about the purpose, procedures, and benefits, government social media increases individuals' awareness of their tax obligations. The ease of access to tax information via smartphones and social media platforms also allows for broader and more inclusive dissemination of tax education (Kurnia and Khomsiyah 2023).

Numerous studies support this connection. Zikrulloh (2024) revealed that social media affects both tax awareness and the elements of the Theory of Planned Behavior, boosting the incentive of taxpayers to adhere to tax regulation. Erasashanti et al. (2024) confirmed that tax awareness can be raised through tax socialization via various media, including social media. Savitri and Musfiandy (2016) added that such socialization improves knowledge, which in turn improves compliance. Likewise, Kurnia and Khomsiyah (2023) emphasized that the accessibility of social media significantly contributes to public understanding of the importance of paying taxes.

H4: Taxpayer awareness will be increased through government social media.

Theory of Planned Behavior and Tax Compliance

According to the theory of planned behavior (TPB), there are three main components: perceived behavioral control, attitude, and subjective norms (Hagger and Hamilton 2023). Behavioral beliefs, or a person's assessment of the probable results of an activity and whether those results are seen favorably or unfavorably, are the foundation of attitude. A person is more likely to have a positive attitude toward tax compliance and, consequently, the desire to comply if they believe paying taxes is advantageous or essential.

This relationship has been confirmed in several studies. For instance, Mulatsih et al. (2024) emphasized that a person's positive attitude toward taxation correlates with a higher level of tax compliance. Individuals who show a strong internal agreement with the importance of tax obligations tend to act accordingly. Hermawan et al. (2021) and Bani-Khalid, Alshira'h, and Alshirah (2022) also found that attitude significantly affects tax compliance in different national contexts.

H5: Attitude has a positive effect on taxpayer compliance.

Subjective norms are derived from normative beliefs, or the belief that significant others (e.g., family, peers, government) expect one to behave in a particular way, and the motivation to comply with these expectations. In the context of taxation, individuals may feel social pressure to be tax compliant if such behavior is valued and encouraged within their environment. The more a taxpayer believes that people important to them support tax compliance, the more likely they are to intend to

comply (Bani-Khalid, Alshira'h, and Alshirah 2022).

Supporting this logic, Alm (2019) pointed out that encouragement from the surrounding environment can directly influence a person's tax compliance. Hermawan et al. (2021) also proved that taxpayers' desire to perform their responsibilities is positively impacted by subjective standards. Similar findings by Bani-Khalid, Alshira'h, and Alshirah (2022) further reinforce the impact of normative influence on tax behavior across various cultural contexts.

H6: Taxpayer compliance is positively influenced by subjective norms.

The term perceived behavioral control describes a person's confidence in their capacity to carry out a certain activity, which is influenced by control beliefs. Examples of these beliefs include the availability of opportunities, resources, or obstacles that may facilitate or impede the action. This might include having access to clear information, simple payment methods, or previous tax expertise. A person who feels confident and capable of complying with tax regulations is more likely to do so (Al-Okaily 2024).

This theoretical link is supported by multiple empirical studies. Zikrulloh (2024) showed that perceived behavioral control had the most impact on tax compliance out of the three TPB components. Likewise, Hermawan et al. (2021) and Bani-Khalid, Alshira'h, and Alshirah (2022) also identified a strong relationship between individuals perceived control and their tax behavior. These findings emphasize that taxpayers' sense of control over their ability to comply plays a vital role in shaping actual compliance.

H7: Taxpayer compliance is positively influenced by perceived behavioral control.

Tax Awareness and Tax Compliance

Another crucial component of increasing tax compliance is tax awareness. Logically, without sufficient awareness of tax obligations, efforts by the government, such as education campaigns and tax socialization, are unlikely to yield effective results (Erasashanti et al. 2024). Tax awareness encourages individuals to seek information, understand their tax responsibilities, and internalize the importance of contributing to state revenues (Nurlis and Ariani 2020). Since taxpayers who are informed of tax laws are more likely to regularly and properly execute their duties, this cognitive involvement is necessary for voluntary compliance.

Empirical studies support this logical linkage. Erasashanti et al. (2024) found that government socialization efforts do not significantly increase tax compliance without taxpayer awareness. Similarly, Nurlis and Ariani (2020) emphasized that tax awareness stimulates taxpayers to actively seek tax-related information, fostering better compliance. Al-Okaily (2024) determined that increasing taxpayer engagement in meeting tax responsibilities directly results from improved awareness. Some studies have also provided evidence for this, regularly demonstrating that more tax knowledge leads to greater tax compliance, increasing the state's overall tax collection (Moenek 2020; Hermawan et al. 2021; Winasari 2020).

From this, the following hypothesis is formulated:

H8: Taxpayer compliance is influenced by taxpayer awareness positively.

Government Social Media and Tax Compliance

One of the main tools the government utilizes to boost tax compliance in the digital era is social media. Social media increases taxpayer understanding because of its easy access and

interesting content delivery, thereby increasing taxpayer compliance (Macharia and Mwangi 2021). The government's image is also shaped by social media. A favorable government image encourages taxpayer compliance because it increases trust in the government's capacity to manage tax money efficiently (Garcia et al. 2020; Fišar et al. 2022). Sarpong et al. (2024) emphasized the importance of tax socialization in the digital era using social media to increase taxpayer compliance. This leads to the following conclusion on the study's hypothesis:

H9: Government Social Media usage has a positive effect on taxpayer compliance.

METHOD

Quantitative approach method was utilized in this research. This research population consisted of all accounting undergraduate students from four private universities and two state universities that are located across Indonesia. These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation. The selection of students as a population is because students are the seeds of taxpayers who will become taxpayers in the future and are actively exposed to social media (Kurnia and Khomsiyah 2023). This study focuses on students who have taken taxation classes because they already have basic knowledge of taxation regulations and penalties, giving them some awareness of the importance of taxation for the country. In addition, the selection of samples who have taken taxation classes was done to avoid sample bias from unofficial taxation knowledge which can skew research results. Sample determination was carried out using Cohen's statistical power analysis table. Based on this table, for a 9-arrow construct condition with a significance value of

5% and a minimum R2 of 0.25, the number of samples required is 88 samples.

The study used a closed questionnaire to collect respondents' responses. The Likert scale of 1-4 used in the questionnaire choice, where number 1 symbolizes "Strongly Disagree", number 2 symbolizes "Disagree", number 3 symbolizes 'Agree', and number 4 symbolizes "Strongly Agree". The Google form was chosen to distribute this questionnaire via the WhatsApp messaging application from February to June 2025. The questionnaire was distributed randomly to the population, and the

data collected at the end of period, 169 respondents filled out the questionnaire.

A total of six latent variables were used in this study. All questions in the questionnaire were developed from previous research to ensure the reliability and validity of the questions asked (Kurnia and Khomsiyah 2023; Bani-Khalid, Aleshire's, and Alshirah 2022; Hikmah, Ratnawati, and Darmanto 2024; Erasashanti et al. 2024). Table 1 describes the variables, dimensions, and indicators of questions in the questionnaire used in the study.

Table 1. Research Operational Variables

Variable	Variable Name	Concept	Indicator	Source
X1	Government Social Media	Social media is said to have the power to modify people's attitudes and behaviors while also expanding their knowledge (Kurnia and Khomsiyah 2023). The Directorate General of Taxes, a division of the Indonesian government, uses social media to educate the younger population about tax laws. This is done with the hope that taxpayers have broader tax knowledge to increase taxpayer tax compliance (Erasashanti et al. 2024)	1. Respondents know that the government conducts tax counselling activities through social media. 2. Taxpayers are aware of the existence of tax socialization through government social media 3. Information from the DGT / government affects taxpayers.	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)
X2	Tax awareness	Understanding tax laws and voluntarily fulfilling tax duties are two aspects of	1. Respondents are aware of their role in the country's	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
		tax awareness (Erasashanti et al. 2024). Tax awareness can help enhance the impact of tax socialization on tax compliance as it increases taxpayers' knowledge of current tax legislation (Wardani and Wati 2018).	development through paying taxes. 2. Respondents are aware of what tax administration obligations are required. 3. Respondents are aware of their role in the country's efforts to increase revenue through paying taxes. 4. Respondents understand their need to pay taxes. 5. Respondents realize the importance of paying taxes on time.	
X3	Attitude	The desire of taxpayers to adhere to tax laws may be influenced by their attitude toward paying taxes (Bani-Khalid, Alshira'h, and Alshirah 2022). Taxpayer attitudes have an effect on taxpayer tax compliance because they can influence how easy it is for taxpayers to comply with tax laws (Nofal et al. 2021).	1. Respondents feel that tax compliance is a good thing. 2. Respondents feel that it is wise to comply with tax implementation. 3. Respondents feel there is a point in complying with tax implementation. 4. Respondents are interested in tax compliance. 5. Respondents feel there is an urge to pay more for transactions that were not previously paid	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
			when complying with tax provisions. 6. Respondents will feel satisfied if they have the urge to pay more for transactions that were not previously paid and if they comply with tax provisions. 7. Respondents feel that tax fraud is unpleasant in their hearts.	
X4	Subjective Norms	The impact of those in the taxpayer's immediate vicinity is linked to subjective standards (Bani-Khalid, Alshira'h, and Alshirah 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	1. Respondents feel that there are behaviours that encourage them to do the same from their environment. 2. Respondents feel that their most important people shape their behaviour to comply. 3. Respondents know that the most important person to them does not approve of tax violations. 4. Respondents feel pressure from their acquaintances if they commit tax fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)
X5	Perceived Behavioral Control	Individual perceptions of how hard an activity is to carry out are referred to as	1. Respondents feel it is impossible for them to commit fraud.	(Bani-Khalid, Alshira'h, and Alshirah 2022)

Variable	Variable Name	Concept	Indicator	Source
		perceived behavioral control. (Ajzen 1991). Because they believe paying taxes would benefit them, those with a high degree of perceived behavioral control will be more obedient (Bani-Khalid, Alshira'h, and Alshirah 2022).	2. Respondents have the desire to comply with tax regulations. 3. Respondents feel that they can comply with tax regulations unconsciously. 4. Respondents felt that they did not have an internal drive to commit fraud.	
Y1	Tax Compliance	Tax compliance can be split into two categories. The desire to comply with taxes refers to how individuals tend to comply with taxes or not (Damayanti et al., 2015). The degree of taxpayer compliance will rise as a result of their actions fulfilling their purpose to comply with a high tax (Hikmah, Ratnawati, and Darmanto 2024). When taxpayers satisfy all of their legal tax duties, they are acting in a genuine tax compliance manner (Night and Bananuka 2020). Increased tax income will result from high tax compliance (Manrejo and Yulaeli 2022)	1. There is a desire from respondents to calculate taxes according to actual reality. 2. There is a desire from respondents to pay taxes according to calculations. 3. There is a desire of respondents to pay taxes on time. 4. There is a desire of respondents to report tax returns on time. 5. Respondents are aware of their role in the country's development through paying taxes. 6. Respondents are aware of what tax administration obligations are required. 7. Respondents are aware of	(Hikmah, Ratnawati, and Darmanto 2024); (Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
			their role to help the state achieve the state revenue target through paying taxes. 8. Respondents are aware of their responsibility to pay taxes. 9. Respondents realize the importance of paying taxes on time.	

This study employed the SMART PLS3 program to analyze data using a partial least squares-structural equation modeling (PLS-SEM) approach. PLS-SEM is commonly used to test latent variables in economic science-based research (Hair et al. 2019). In addition, the PLS-SEM method can be used in small samples and in variable interactions where there are indications of the role of other variables that are

not observed in the study (Hair et al. 2021). Numerous factors, both visible and invisible, affect a taxpayer's compliance. The PLS-SEM technique is utilized to ensure the correctness of the hypothesis testing results because of these interdependent effects. A validity and reliability tests using Cronbach Alpha and the Average Variance Extracted value are used to ensure the results are reliable and valid.

RESULTS

Testing Results

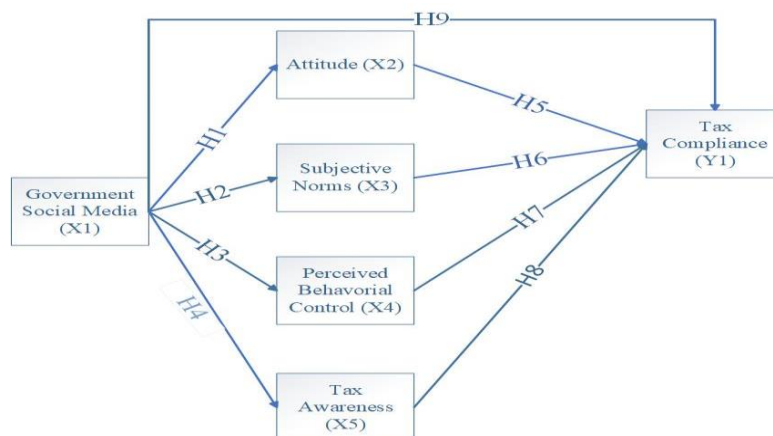


Figure 1. Research Model

Source: Researcher's Own Work

Figure 1 explains this research model. This model was developed from research conducted by Zikrulloh (2024). Unlike Zikrulloh (2024), this

study examines how the elements of the theory of planned behavior interact with tax compliance characteristics using tax awareness variables.

Table 2. Descriptive Statistics

No	Region	Type	N
1	West Java	Private University	101
2	Jabodetabek Area	Private University	16
3	East Java	State University	1
4	Bali	State University	31
5	North Sulawesi	Private University	20
Total			169

Table 2 shows the descriptive statistics of respondents who completed this research questionnaire. A total of 169 respondents completed the questionnaire, which was distributed via Google Forms. The research respondents were spread across six universities

from five provinces in Indonesia. Of the six universities, four were private and the rest were public. Respondents from various universities and regions ensured the generalizability of the research results.

Table 3. Validity & Reliability Testing

Variables	Outer Loading Value	Crobanch Alpha	AVE	Summary
Government Social Media 1	0.863	0.760	0.668	Data are valid and reliable.
Government Social Media 2	0.846			Data are valid and reliable.
Government Social Media 3	0.737			Data are valid and reliable.
Attitude 1	0.772	0.853	0.587	Data are valid and reliable.
Attitude 2	0.858			Data are valid and reliable.
Attitude 3	0.825			Data are valid and reliable.
Attitude 4	0.830			Data are valid and reliable.
Attitude 5	0.524			Data are valid and reliable.
Attitude 6	0.739			Data are valid and reliable.
Subjective Norms 1	0.822	0.862	0.707	Data are valid and reliable.

Variables	Outer Loading Value	Crobanch Alpha	AVE	Summary
Subjective Norms 2	0.858			Data are valid and reliable.
Subjective Norms 3	0.838			Data are valid and reliable.
Subjective Norms 4	0.844			Data are valid and reliable.
Perceived Behaviour Control 1	0.853	0.874	0.725	Data are valid and reliable.
Perceived Behaviour Control 2	0.817			Data are valid and reliable.
Perceived Behaviour Control 3	0.851			Data are valid and reliable.
Perceived Behaviour Control 4	0.884			Data are valid and reliable.
Tax Awareness 1	0.759	0.880	0.676	Data are valid and reliable.
Tax Awareness 2	0.843			Data are valid and reliable.
Tax Awareness 3	0.796			Data are valid and reliable.
Tax Awareness 4	0.843			Data are valid and reliable.
Tax Awareness 5	0.867			Data are valid and reliable.
Tax Compliance 1	0.803	0.850	0.664	Data are valid and reliable.
Tax Compliance 2	0.720			Data are valid and reliable.
Tax Compliance 3	0.839			Data are valid and reliable.
Tax Compliance 4	0.869			Data are valid and reliable.
Tax Compliance 5	0.554			Data are valid and reliable.
Tax Compliance 6	0.882			Data are valid and reliable.
Tax Compliance 7	0.886			Data are valid and reliable.
Tax Compliance 8	0.729			Data are valid and reliable.
Tax Compliance 9	0.890			Data are valid and reliable.

Validity and reliability testing were conducted in this research. From Table 3, from the 31 indicators in this study, 29 indicators have outer loadings values above 0.7, and 2 indicators have values between 0.6 and 0.7.

With indicator values that are still above 0.5 and 0.7, each indicator can be considered valid and suitable for further testing (Ghozali 2018; Erasashanti et al. 2024). Reliability test utilizing Cronbach Alpha and Average Variance

Extracted (AVE) values. Variables with Cronbach Alpha values above 0.7 and AVE above 0.5 can be said to be reliable (Al-Okaily 2024). All Cronbach Alpha and AVE values for

each variable are above the required value, so that all research variables are reliable and can be tested further to determine the hypothesis.

Table 4. Hypothesis Testing

Hyphotesis	T-Statistic Value	P Values	Summary
H1	5.268	0.000	Accepted
H2	4.116	0.000	Accepted
H3	2.593	0.001	Accepted
H4	4.633	0.000	Accepted
H5	2.525	0.012	Accepted
H6	2.021	0.044	Accepted
H7	3.459	0.001	Accepted
H8	1.416	0.158	Rejected
H9	0.286	0.775	Rejected

Table 4 presents the results of the evaluation of the research hypothesis. Seven of the nine hypotheses that were put out were accepted, while two were rejected. Potential taxpayers' awareness, attitude, subjective norms, and perceived behavioral control are frequently enhanced by the use of social media for tax socialization. According to the theory of planned behavior, this suggests that tax socialization via social media has been successful in raising tax knowledge and the three elements of decision-making, in line with the results of Kurnia and Khomsiyah (2023); Cyan, Koumpias, and Martinez-Vazquez (2017); Bani-Khalid, Alshira'h, and Alshirah (2022); Hikmah, Ratnawati, and Darmanto (2024); and Savitri and Musfaldy (2016). Furthermore, tax compliance benefits from each component of the theory of planned behavior, including perceived behavioral control, subjective standards, and taxpayer attitude. This is consistent with the results of earlier studies (Bani-Khalid, Alshira'h, and Alshirah 2022; Hermawan et al. 2021; Zikrulloh 2024), thus emphasizing the importance of these three elements in building stronger taxpayer compliance intentions, especially for prospective taxpayers.

However, the study discovered that there was little benefit to tax compliance from

government social media. Similar results are shown for the variable of tax knowledge, which has a little but favorable effect on tax compliance. These statistics show that using social media for tax socialization hasn't directly raised tax compliance, which is in line with Bakar, Palil, and Maelah (2023) conclusions. Additionally, tax awareness has not been successful in raising tax compliance, according to the results of Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025).

Testing Results Discussion

This research was conducted on accounting students at several private and state universities in Indonesia. The students sampled were in the age range from seventeen to twenty-eight years old, with the largest age range being 20 to 22 years old. Generation Z, the first to have never known a world without the internet, makes up the majority of this sample (Kurnia and Khomsiyah 2023). Generation Z also has more interest and attachment to the internet (Kurnia and Khomsiyah 2023). This is evident from our sample results, where 61.0% of respondents access social media for 3-8 hours a day. From the sample, 76.3% of the samples used Instagram, which was the most social media used by the sample, followed by WhatsApp

(73.4%), TikTok (68.6%), Youtube (40.2%), and X (14.8%).

The sample's strong social media usage highlights how crucial it is for the government to use social media to engage in tax socialization with the younger generation. Teng et al. (2017) revealed that information coming from trusted sources is more interesting because it comes from credible, trusted sources and experts in their fields. Through compelling messaging on government social media, young individuals who spend a lot of time online can use social media to boost their tax compliance (Setyawati, Rahmanto, and Satyawan 2021). Setyawati, Rahmanto, and Satyawan (2021) showed that the Director General of Taxes of the Republic of Indonesia's Instagram account, @DitjenPajakRI, has used a variety of strategies to make their posts engaging, including greeting each post, using persuasive language that is up to date, making promises, educating people about the benefits of tax compliance efforts, and issuing moral calls to pay taxes.

The Directorate General of Taxation's efforts have been successful. The direction of the association between the TPB components—attitude, subjective norms, and perceived behavior control—and the variables of government social media usage is demonstrated by hypotheses one through three. Informing people about the advantages of following tax laws and the penalties for breaking them is one of the functions of the Directorate General of Taxes RI's social media accounts (Setyawati, Rahmanto, and Satyawan 2021). The information received can influence students so that they choose to comply with taxation rules so as not to be subject to taxation sanctions, which makes their attitude towards taxation affected by information from government social media. On the one hand, the material is disseminated to a large audience through publicly available social media platforms like Instagram, which results in a beneficial and noteworthy interplay between government social media and subjective standards (Zikrulloh 2024). Government social

media also promotes transparency regarding the use of funds and the benefits of tax compliance (Zikrulloh 2024). This causes social media users to have good behavioral perception control on tax compliance.

With many samples using Instagram, the government's use of social media increases tax awareness as revealed in Table 4. One of the activities carried out on DitjenPajakRI Instagram social media is tax education (Setyawati, Rahmanto, and Satyawan 2021). Government-sponsored tax socialization broadens taxpayers' understanding and makes them conscious of the significance of adhering to tax laws (Erasashanti et al. 2024). Because of this, hypothesis four shows that tax awareness and government usage of social media are positively and significantly correlated.

External pressure (subjective norms) also has a positive impact on students' desire to follow tax rules. This is consistent with earlier research findings from Bani-Khalid, Alshira'h, and Alshirah (2022). There are several reasons for this. The influence of the surrounding environment will strongly influence taxpayers when taxpayers are less confident in their understanding of tax provisions (Lesmana, Panjaitan, and Maimunah 2018). The research sample generally consists of students aged 20-22 years who do not yet have experience in fulfilling their tax obligations, even though all samples in the study have taken tax courses. The sample may continue to heed guidance from others in their immediate vicinity in order to adhere to tax laws due to their inexperience with meeting their tax duties. The pressure from others around them will make the sample want to abide by tax laws.

The positive and significant impacts of social media use on the TPB-identified decision-making components of attitude, subjective norms, and perceived behavior control also boost the willingness of prospective taxpayers to follow tax rules. Potential taxpayers who are already aware of the advantages and disadvantages of paying taxes are more likely to

abide by the rules. This is because there is a positive association between behavior and taxpayer compliance since taxpayers think that paying taxes will benefit them (Bani-Khalid, Alshira'h, and Alshirah 2022). On the one hand, taxpayers may be more willing to comply with taxation if they are exposed to information that

increases their trust (Fišar et al. 2022). Prospective taxpayers' opinions and faith in tax management are improved by the typically positive and convincing tone of government social media socialization of taxes, which raises tax compliance.

Table 5. Frequency of Accessing Social Media and Social Media Content of Interest to Students

Duration for Accessing Social Media	N	Percentage
Below 1 hour	9	5.3%
1-3 hours	47	27.8%
3-6 hours	65	38.5%
6-8 hours	38	22.5%
Above 8 hours	10	5.9%
Social Media Content Favorite	N	Percentage
Short Video	148	87.6%
Narrative Text	25	14.8%
Animation Video	73	43.2%
Oral Explanation	27	16.0%
Scripted Drama	20	11.8%
Others	4	2.4%
Favour Duration For Social Media Content	N	Percentage
Below 1 minute	48	28.4%
1-3 minutes	98	58.0%
3-5 minute	11	6.5%
5-8 minute	4	2.4%
More than 8 minute	8	4.7%

Despite the various positive results shown by the test results, two hypotheses show insignificant influence results. Tax awareness still positively impacts tax compliance among samples, but surprisingly, the result is not significant. This aligns with previous research, such as Sitorus and Wardhani (2024) and Nurjayanti and Umaimah (2025). This indicates several things. First, tax socialization carried out by the Directorate General of Taxes has only increased taxpayers' knowledge.

Nevertheless, this understanding has not persuaded taxpayers to adhere to tax laws.

Second, this suggests that the government's tax socialization initiatives have not addressed internal causes for tax compliance (Sitorus and Wardhani 2024). In addition, students who are still in their early teens do not yet have a strong stance on doing something. Their behavior is still often influenced by various information they receive from social media that contradicts information from the government's social media. Therefore, taxpayer awareness has not yet been able to make taxpayers comply with tax regulations.

Additionally, while not very much, taxpayers' willingness to cooperate is positively impacted by the government's use of social media. This result is consistent with the findings of Bakar, Palil, and Maelah (2023). This result may occur for the following reasons. Garcia et al. (2020) argue that taxpayers can obtain information about taxation from various sources, such as government social media and other informal media. Informal media, such as influencers, also play an important role in providing tax-related information to prospective taxpayers, especially Gen Z prospective taxpayers, due to their more intense interactions with young taxpayers. However, not all of these informal sources of information support the government's program to increase tax compliance. Some informal information sources, such as influencers, also create content that provides a negative viewpoint regarding various aspects of taxation, such as the difficulty of tax administration. The influence of government social media on increasing taxpayer tax compliance may be mitigated by information obtained from these unauthorized sources.

This outcome may also be supported by the low penetration of government social media material. According to the questionnaire findings, the Directorate General of Taxes of the Republic of Indonesia's social media profiles have only been viewed by 52.5% of respondents, suggesting that most respondents have not completely viewed information from government social media. Even so, the results indicate that government social media can still positively influence taxpayer tax compliance indirectly. This is indicated through government social media usage's positive and significant influence on various variables such as tax awareness, taxpayer attitudes, and perceived behavioral control, which also significantly influence taxpayer compliance.

The questionnaires also designed to collect input from respondents regarding the tax content that has been created by the Directorate General of Taxes. A total of 84.2% of respondents chose to watch content that lasts between 0-3 minutes. 91.1% of respondents prefer to watch short videos in any form, and 49.5% of respondents would like the content to be presented in animated form. These results indicate that respondents from Gen-Z prefer short videos that have an attractive appearance.

Research by Trang et al. (2025) shows that the attention span of Gen-Z is often shorter than that of earlier generations. Strong internet penetration and rapidly available information as well as dependence on social media cause a decrease in attention span in Gen-Z (Oguguo et al. 2020). Therefore, the educational content presented on the Directorate General of Taxes' social media needs to be made with a short duration and interesting without sacrificing the material presented. The use of easy-to-understand language and contemporary content can be done to make the content less standardized and easier to understand. The use of mascots and animations in the content can also be considered to make potential taxpayers interested in the content presented and can reach various groups of the younger generation and increase the penetration of government content to the public.

The government can also work with various parties that also influence potential taxpayers, such as influencers, to increase the effectiveness of government content in improving tax compliance. These figures can help disseminate tax education due to their wide audience coverage and proximity to their audiences. Respondents also expect the government's educational content to highlight the benefits of paying taxes and explain tax regulations clearly. This information can be used to counter narratives on social media that can

reduce tax compliance due to people's ignorance of tax benefits and regulations.

CONCLUSION

This study has investigated the link between potential taxpayers' intentions to comply and the government's socialization efforts through social media. The Theory of Planned Behavior component, which includes tax knowledge, perceived behavioral control of potential taxpayers, environmental pressure, and taxpayer attitudes, serves as a stand-in for potential taxpayers' intention to comply. The study's findings show that the government's social media tax socialization has a major and favorable effect on the components of the theory of planned behavior, including the conduct of potential taxpayers, environmental pressure, their sense of behavioral control, and tax awareness. According to the theory of planned behavior, the three components of a prospective taxpayer's decision-making process—their conduct, external pressure, and their feeling of control over their behavior—have a positive and substantial influence on their intention to abide by tax rules. Although the results were not statistically significant, this study indicated that government tax socialization and social media tax knowledge favorably impacted prospective taxpayers' desire to abide by tax laws.

The results of this study provide information that has implications for academics and the government. As per the concept of planned behavior, the findings corroborate several conclusions from other studies about the favorable and significant correlation between social media tax socialization and elements of decision-making and tax adherence. Furthermore, the study shows a slight but favorable relationship between tax socialization on social media and societal pressure on tax

compliance. This suggests that further research is necessary to completely comprehend the reasons behind these findings. For the government, this study shows that the Directorate General of Taxation's social media tax socialization initiatives effectively increase the prospective younger taxpayers' propensity to comply. Social media socialization is a powerful tool for reaching the younger generation of potential taxpayers, which can influence their adherence to tax laws. Additionally, when producing tax socialization content, the government must consider the younger generation's shorter attention spans to get them to pay attention. Respondents' opinions were also collected for this study about how the Directorate General of Taxation might enhance its socializing to draw in younger individuals.

This research has several shortcomings that can be improved in future research. First, this study has not analyzed the attention span of respondents in depth. Future research can further analyze the role of attention span on young taxpayers' interest in accessing tax socialization content on government social media and whether this can affect taxpayer compliance. Second, this study has not included other factors that can influence the interest of social media users in seeing a post and understanding the post. Future research can include these factors in its questionnaire to get more in-depth analysis results related to social media users' interest in tax socialization posts on government social media.

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DAFTAR HASIL REVISI

Nomor Reviewer	Nomor Komentar	Isi komentar	Halaman	Tulisan Sebelum Revisi	Tulisan Setelah Revisi	Komentar
2784-1-PUT2	1	Zikrulloh (2023) has analyzed the same research. What is the difference between yours and previous research? Zikrulloh (2023). The Role of Social Media in Improving Tax Compliance in the Theory of Planned Behavior	2	While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024)	While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social media into the model (Taing and Chang 2021; Zikrulloh 2024). Different from previous studies, this research specifically testing how government social media affect student's tax compliance. We also tested how tax awareness play a role in that interaction, something that doesn't tested in previous studies. Moreover, studies focusing specifically on the impact caused by social media utilization by government for taxation socialization to university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the relevance and applicability of compliance models in a digitally connected society.	We have added what differ from our studies with Zikrulloh research.
	2	Are you sure? This is very common.	2	Moreover, studies focusing specifically on university students as future taxpayers remain limited (Erasashanti et al. 2024).	While previous studies have examined tax compliance using the TPB framework there is a notable gap in incorporating modern communication tools like government social	We have changed the wording to

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		Please revise.			media into the model (Taing and Chang 2021; Zikrulloh 2024). Different from previous studies, this research specifically testing how government social media affect student's tax compliance. We also tested how tax awareness play a role in that interaction, something that doesn't tested in previous studies. Moreover, studies focusing specifically on the impact caused by social media utilization by government for taxation socialization to university students as future taxpayers remain limited (Erasashanti et al. 2024). This demographic is important given their active digital presence and evolving civic identity. Addressing this gap will enhance the relevance and applicability of compliance models in a digitally connected society.	make sure that what remain limited (research gap) is the social media utilization by government.
	3	Please separate the logical explanation for all hypothesis (h1-h9)	2	Social media refers to online platforms that people often utilize for information sharing, information exchange, and interaction via messaging or web-based apps. Last decade has seen the surge in social media usage due to increased internet access and the Covid-19 pandemic (Rifdah and Supadmi 2023). A person perspective, especially in taxation, can be influenced by social media. Messages on social media can increase a person's belief in something, especially if the message comes from a trusted source and looks attractive (Teng et al. 2017). The government, as a trusted source of	<i>Social Media, Theory of Planned Behavior and Tax Compliance</i> Government social media plays a vital role in shaping taxpayers' attitudes toward taxation (Rifdah and Supadmi 2023). Through visually engaging, persuasive, and easily accessible content, these platforms can improve perceptions of the tax system, making taxation appear more transparent, fair, and beneficial to society. When individuals are frequently exposed to positive messages about taxes from a credible source like the government, they are more likely to develop favorable attitudes toward fulfilling their tax obligations.	We have revised the paragraph to separate the logical and previous research for each hypothesis.

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				information in the field of taxation, sees this and thus optimizing their social media with interesting content to increase tax compliance (Setyawati, Rahmanto, and Satyawati 2021). The elements of planned behavior theory, which is attitude, subjective norms, and perceived behavior control, also have an impact on tax compliance (Nurwanah et al. 2018). A person's behavior to do something is created from a person's personal belief in something (Zikrulloh 2024). Subjective norms refer to a person's behavior that is created due to encouragement from various parties to do something (Nurwanah et al. 2018). Last but not least, perceived behavior control clarifies how experiences associated with the activity and the knowledge obtained might affect an individual's conduct (Zikrulloh, 2024). Government social media can influence these three elements, which ultimately influence taxpayer behavior. Information on government social media increases taxpayer knowledge and is directly correlated with the perceived behavior control element (Zikrulloh 2024). Taxpayers with good tax knowledge and perceptions will fulfill their tax obligations and encourage those around them to do the same (Onu and Oats 2016). Information in government social media	This logical assumption is supported by the findings of Teng et al. (2017), who showed that messages on social media can enhance belief in certain issues, particularly if they originate from a trusted and appealing source. Setyawati, Rahmanto, and Satyawati (2021) further confirm that the government is now optimizing its social media channels to increase compliance through interesting content. Zikrulloh (2024) also found that government social media forms new taxpayer perspectives and improves their attitude toward taxation. H1: Taxpayer attitude is positively affected by government social media. Social media, especially when used by credible institutions such as the government, can influence subjective norms by reinforcing what behaviors are expected and encouraged by society. Taxpayers who see widespread positive tax-related messages may feel social pressure to comply, especially when such messages are shared or endorsed by peers, communities, or influencers. This social influence increases when the government presents tax compliance as a shared civic duty (Onu and Oats 2016).	
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			will form new perspectives for taxpayers and improve their attitudes toward taxation (Zikrulloh 2024). Numerous research have attempted to determine how government usage of social media may affect the taxation-related components of the theory of planned behavior and tax awareness. Zikrulloh (2024) discovered that social media influences the components of tax awareness and planned behavior theory to boost people's incentive to pay taxes. Erasashanti et al. (2024) discovered that tax awareness may be raised by tax socialization using a variety of media, including social media. Savitri and Musfialdy (2016) state that tax socialization can increase tax awareness because taxpayers get better knowledge about taxation so that it ultimately increases their tax compliance. Kurnia and Khomsiyah (2023) emphasized that because social media's accessibility on smartphones creates convenience and raises people's knowledge of taxes, it contributes significantly to public education on the need to pay taxes. From this, this research formulates the following hypothesis: H1: Taxpayer attitude positively affected by government social media. H2: Taxpayer subjective norms positively affected by government social media.	According to Nurwanah et al. (2018), subjective norms represent behaviors shaped by encouragement from surrounding parties. Zikrulloh (2024) notes that social media has the capacity to shape these norms by influencing social expectations and peer behavior. Additionally, Onu and Oats (2016) emphasize that taxpayers who understand and support tax policies tend to encourage others around them, strengthening subjective norms through social interaction. H2: Taxpayer subjective norms are positively affected by government social media. Government social media can also enhance perceived behavioral control, which refers to an individual's belief in their capability to perform a behavior, in this case, paying taxes. By disseminating clear and practical tax-related information, the government reduces complexity and uncertainty, making taxpayers feel more knowledgeable and empowered to comply with tax regulations (Nurwanah et al. 2018). Zikrulloh (2024) asserts that information found on government social media is directly correlated with perceived behavioral control, as it increases knowledge and confidence in handling tax	
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				H3: Government social media interact positively with perceived behavior control of taxpayers. H4: Taxpayer awareness will be increased with government social media.	matters. Furthermore, previous studies by Nurwanah et al. (2018) and Zikrulloh (2024) show that perceived control is shaped by one's experience and access to relevant information, factors that can be supported through the digital presence of tax authorities. H3: Government social media interacts positively with perceived behavioral control of taxpayers. Another important factor influenced by government social media is tax awareness. By actively educating the public about the purpose, procedures, and benefits of taxes, government social media increases individuals' awareness of their tax obligations. The ease of access to tax information via smartphones and social media platforms also allows for broader and more inclusive dissemination of tax education (Kurnia and Khomsiyah 2023). Numerous studies support this connection. Zikrulloh (2024) revealed that social media affects both tax awareness and the components of the Theory of Planned Behavior, increasing taxpayers' motivation to comply. Erasashanti et al. (2024) confirmed that tax awareness can be raised through tax socialization via various media, including social media. Savitri and Musfialdy	
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					(2016) added that such socialization improves knowledge, which in turn improves compliance. Likewise, Kurnia and Khomsiyah (2023) emphasized that the accessibility of social media significantly contributes to public understanding of the importance of paying taxes. H4: Taxpayer awareness will be increased through government social media. <i>Theory of Planned Behavior and Tax Compliance</i> The Theory of Planned Behavior (TPB) suggests that human behavior is influenced by three key factors: attitude, subjective norms, and perceived behavioral control (Hagger and Hamilton 2023). Attitude stems from behavioral beliefs, an individual's evaluation of the likely outcomes of a behavior and whether those outcomes are viewed positively or negatively. A person who views paying taxes as beneficial or necessary is likely to form a favorable attitude toward tax compliance, which in turn leads to the intention to comply. This relationship has been confirmed in several studies. For instance, Mulatsih et al. (2024) emphasized that a person's positive attitude toward taxation correlates with a higher level of tax compliance. Individuals who show a strong internal agreement with	
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					the importance of tax obligations tend to act accordingly. Hermawan et al. (2021) and Bani-Khalid, Alshira'h, and Alshirah (2022) also found that attitude significantly affects tax compliance in different national contexts. H5: Attitude has a positive effect on taxpayer compliance. Subjective norms are derived from normative beliefs, or the belief that significant others (e.g., family, peers, government) expect one to behave in a particular way, and the motivation to comply with these expectations. In the context of taxation, individuals may feel social pressure to be tax compliant if such behavior is valued and encouraged within their environment. The more a taxpayer believes that people important to them support tax compliance, the more likely they are to intend to comply (Bani-Khalid, Alshira'h, and Alshirah 2022). Supporting this logic, Alm (2019) pointed out that encouragement from the surrounding environment can directly influence a person's tax compliance. Hermawan et al. (2021) also demonstrated that subjective norms contribute positively to taxpayers' willingness to fulfill their obligations. Similar findings by Bani-Khalid, Alshira'h, and	
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					Alshirah (2022) further reinforce the impact of normative influence on tax behavior across various cultural contexts. H6: Taxpayer compliance is positively influenced by subjective norms. Perceived behavioral control refers to an individual's belief in their capability to perform a certain action, shaped by control beliefs, such as beliefs about the availability of resources, opportunities, or barriers that can help or hinder the action. In taxation, this could involve access to clear information, easy payment systems, or prior experience. A person who feels confident and capable of complying with tax regulations is more likely to do so (Al-Okaily 2024). This theoretical link is supported by multiple empirical studies. Zikrulloh (2024) found that among the three TPB components, perceived behavioral control had the most significant effect on tax compliance. Likewise, Hermawan et al. (2021) and Bani-Khalid, Alshira'h, and Alshirah (2022) also identified a strong relationship between individuals perceived control and their tax behavior. These findings emphasize that taxpayers' sense of control over their ability to comply plays a vital role in shaping actual compliance.	
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					H7: Taxpayer compliance is positively influenced by perceived behavioral control.	
	4	4	Par 1: logical explanation Par 2: the results of previous researches	Another crucial component of increasing tax compliance is tax awareness. Without sufficient tax awareness, socialization from the government will not increase tax compliance (Erasashanti et al. 2024). Tax awareness causes taxpayers to be interested in seeking tax information so that they become more tax compliant (Nurlis and Ariani 2020). Sufficient taxpayer awareness can increase taxpayer participation in paying taxes (Al-Okaily 2024). In the end, high taxpayer awareness will increase taxpayer compliance and increase the amount of tax paid to the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the following hypothesis is formulated:	Another crucial component of increasing tax compliance is tax awareness. Logically, without sufficient awareness of tax obligations, efforts by the government, such as education campaigns and tax socialization, are unlikely to yield effective results (Erasashanti et al. 2024). Tax awareness encourages individuals to seek information, understand their tax responsibilities, and internalize the importance of contributing to state revenues (Nurlis and Ariani 2020). This cognitive engagement is a prerequisite for voluntary compliance, as taxpayers who are aware of tax regulations are more likely to fulfill their obligations consistently and accurately. Empirical studies support this logical linkage. Erasashanti et al. (2024) found that government socialization efforts do not significantly increase tax compliance in the absence of taxpayer awareness. Similarly, Nurlis and Ariani (2020) emphasized that tax awareness stimulates taxpayers to actively seek tax-related information, fostering better compliance. Al-Okaily (2024) concluded that increased awareness leads to greater taxpayer	We have revised the paragraph as instructed.

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					participation in fulfilling tax obligations. This is also supported by some studies which consistently found that higher tax awareness significantly contributes to increased tax compliance and, ultimately, enhances the total tax revenue collected by the state (Moenek 2020; Hermawan et al. 2021; Winasari 2020). From this, the following hypothesis is formulated: H8: Taxpayer compliance is influenced by taxpayer awareness positively.																						
	5	4	From which location? What university? How many respondent s? Please state in descriptive statistics	These six universities are selected to provide a balanced understanding between students studying at private and public universities and the differences in perception among students studying in various locations in Indonesia regarding taxation.	<table><tr><th>Region</th><th>Type</th><th>N</th></tr><tr><td>West Java</td><td>Private University</td><td>101</td></tr><tr><td>Jabodetabek Area</td><td>Private University</td><td>16</td></tr><tr><td>East Java</td><td>State University</td><td>1</td></tr><tr><td>Bali</td><td>State University</td><td>31</td></tr><tr><td>North Sulawesi</td><td>Private University</td><td>20</td></tr><tr><td colspan="2">Total</td><td>169</td></tr></table>	Region	Type	N	West Java	Private University	101	Jabodetabek Area	Private University	16	East Java	State University	1	Bali	State University	31	North Sulawesi	Private University	20	Total		169	We have stated it in result & discussion section.
Region	Type	N																									
West Java	Private University	101																									
Jabodetabek Area	Private University	16																									
East Java	State University	1																									
Bali	State University	31																									
North Sulawesi	Private University	20																									
Total		169																									
	6	9	Give the descriptive statistics of	RESULTS	<table><tr><th>Region</th><th>Type</th><th>N</th></tr></table>	Region	Type	N	We have added the descriptive																		
Region	Type	N																									

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			respondent s and correlation test		<table><tr><td>West Java</td><td>Private University</td><td>101</td></tr><tr><td>Jabodetabek Area</td><td>Private University</td><td>16</td></tr><tr><td>East Java</td><td>State University</td><td>1</td></tr><tr><td>Bali</td><td>State University</td><td>31</td></tr><tr><td>North Sulawesi</td><td>Private University</td><td>20</td></tr><tr><td colspan="2">Total</td><td>169</td></tr></table>	West Java	Private University	101	Jabodetabek Area	Private University	16	East Java	State University	1	Bali	State University	31	North Sulawesi	Private University	20	Total		169	statistics which explained the respondent charateristi cs. The correlation test, on other hand, cannot be conducted since we used SEM- PLS test.
West Java	Private University	101																						
Jabodetabek Area	Private University	16																						
East Java	State University	1																						
Bali	State University	31																						
North Sulawesi	Private University	20																						
Total		169																						
	7	12	There is no discussion section	DISCUSSION	Testing Results Discussion	We have changed the style of the sub- heading.																		
	8	16	80% of the articles should be from 10 year span scopus indexed journals. Do not cite proceeding . Cite at least 2	Ajzen, Icek. 1991. "The Theory of Planned Behavior." <i>Organizational Behavior and Human Decision Processes</i> 50 (2): 179–211. https://doi.org/10.1016/0749-5978(91)90020-T . Alm, James. 2019. "What Motivates Tax Compliance?" <i>Journal of Economic Surveys</i> 33 (2): 353–88. https://doi.org/10.1111/joes.12272 . Al-Okaily, Manaf. 2024. "Advancements and Forecasts of Digital Taxation Information Systems Usage and Its Impact on Tax Compliance: Does Trust and	Hagger, Martin S., and Kyra Hamilton. 2023. "Longitudinal Tests of the Theory of Planned Behaviour: A Meta-Analysis. <i>European Review of Social Psychology</i> . 35 (1): 198-254. https://doi.org/10.1080/10463283.2023.2225897 . Trang, Ta Thi Nguyet, Pham Chien Thang, Giang Thi Truong Nguyen, Hien Thi Minh Nguyen. 2025. "Factors Driving Gen Z's News Engagement on TikTok: A Hybrid Analysis Through CB-SEM and PLS-SEM." <i>Computers in Human Behavior Reports</i> 18: 1-11.	We have changed the citation from two proceeding article into 2 scopus article. We also have cited from 2 artcile from JBA.																		

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				88. https://doi.org/10.1080/08874417.2016.1181501. Wardani, Dewi Kusuma, and Erma Wati. 2018. "Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Pengetahuan Perpajakan Sebagai Variabel Intervening (Studi Pada Wajib Pajak Orang Pribadi Di KPP Pratama Kebumen)." Nominal, Barometer Riset Akuntansi Dan Manajemen 7 (1): 33–54. https://doi.org/10.21831/nominal.v7i1.19358. Winasari, Anggi. 2020. "Pengaruh Pengetahuan, Kesadaran, Sanksi, dan Sistem E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Subang. (Studi Kasus Pada Kantor Samsat Subang)." Prisma (Platform Riset Mahasiswa Akuntansi) 1 (1): 11–19. https://ojs.stiesa.ac.id/index.php/prisma. Zikrulloh, Zikrulloh. 2024. "The Role of Social Media in Improving Tax Compliance in the Theory of Planned Behavior." Jurnal Komunikasi Ikatan Sarjana Komunikasi Indonesia 8 (2): 415–25. https://doi.org/10.25008/jkiski.v8i2.910.		

Contoh Revisi (ini adalah contoh cara menjawab komentar dari reviewer. **Bagian ini perlu dihapus setelah Anda melakukan revisi**)

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Nomor Reviewer	Nomor Komentar	Isi komentar	Halaman	Tulisan Sebelum Revisi	Tulisan Setelah Revisi	Komentar
Reviewer 1	1	Penulis mengklaim bahwa metode yang digunakan adalah metaanalisis. Akan tetapi dari artikel metode yang digunakan lebih mendekati content atau thematic analysis. Metode metanalisis dicirikan oleh analisis secara statistik. Mengapa penulis mengklaim bahwa metode metaanalisis lah yang digunakan?	1	Penelitian ini menjawab pertanyaan ini dengan metode metaanalisis pada artikel jurnal Q1 dan Q2 dari tahun 2008-2018. Dengan metode meta-analisis pada penelitian tentang laporan keberlanjutan pada tahun 2008-2018 di jurnal berkualitas 1 dan 2 Scopus, penelitian ini menemukan bahwa laporan keberlanjutan dibuat karena adanya kesadaran internal dari pemimpin perusahaan yaitu tekanan pemangku kepentingan atas laporan keberlanjutan dan keuntungan yang diharapkan dari	Penelitian ini menjawab keraguan emiten dengan melakukan revidu literatur sistematis atas penelitian mengenai laporan keberlanjutan wajib dan sukarela pada jurnal Q1 dan Q2 dari tahun 2008-2018. Dengan metode revidu literatur sistematis pada penelitian tentang laporan keberlanjutan pada tahun 2008-2018 di jurnal berkualitas 1 dan 2 Scopus, penelitian ini menemukan bahwa laporan keberlanjutan dibuat karena adanya kesadaran internal dari pemimpin perusahaan yaitu	Saya sudah mengganti metodenya menjadi revidu literature sistematis

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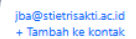
				membuatnya, yaitu meningkatkan legitimasi publik, memberikan sinyal atas kinerja keberlanjutan yang baik serta mengurangi asimetri informasi	tekanan pemangku kepentingan atas laporan keberlanjutan dan keuntungan yang diharapkan dari membuatnya, yaitu meningkatkan legitimasi publik, memberikan sinyal atas kinerja keberlanjutan yang baik serta mengurangi asimetri informasi	
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**6. Bukti Konfirmasi Artikel Accepted
 (30 Agustus 2025)**

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Author sedang melakukan pengajuan penggantian email korespondensi.
Bukti email korespondensi terlampir dalam gambar di bawah ini.

• Re: Decision on Manuscript 2784 - Accept

Yahoo/Terkirim ☆



• **Vinny Tan**

Dari: vinny.tan@yahoo.co.id

Kepada: jba@stietrisakti.ac.id



Sab, 11 Okt jam 17.55 ☆

To the Esteemed Editorial Board of JBA,

With respect,

First, we would like to express our appreciation and thanks for the opportunity to publish our article in JBA. After reviewing the published issue, we noticed an error in the email address listed in our article.

The correct email address should be: **vinny.tan@yahoo.co.id**

Our article link:

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We respectfully request that you kindly replace the currently listed email with the address provided above.

Thank you for your attention and assistance. We greatly hope to have the opportunity to contribute again through publication in JBA.

Sincerely,

The Researchers