

How Do Government Digital Content, Theory of Planned Behaviour, and Tax Awareness Affect Tax Compliance?

by Vinny Stephanie Hidayat, Nunik Lestari Dewi, Johanes Felix Gunawan

Submission date: 10-Dec-2025 01:34PM (UTC+0700)

Submission ID: 2842119496

File name: Artikel_Publish_JBA_10_Desember_2025.pdf (508.78K)

Word count: 8943

Character count: 50378

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

VINNY STEPHANIE HIDAYAT*
NUNIK LESTARI DEWI
JOHANES FELIX GUNAWAN

Universitas Kristen Maranatha, Jl. Prof. drg. Surya Sumantri, M.P.H. No. 65, Kota Bandung, Indonesia
vinny.tan@yahoo.co.id

Received: June 30, 2025; Revised: September 15, 2025; Accepted: September 26, 2025

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 (Silva et al. 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; Kumia 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.

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 et al. \(2021\)](#) 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 Musfialdy \(2016\)](#) 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.

25 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 et al. (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 et al. 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 et al. (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 et al. (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; Hemawan 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 et al. 2022; Hikmah et al. 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 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.	Erasashanti et al. (2024); Kurnia and Khomsiyah (2023)
	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	Understanding tax laws and voluntarily fulfilling tax duties are two aspects of tax awareness (Erasashanti et al.	1. Respondents are aware of their role in the country's development through paying taxes.	(Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
		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).	<ol style="list-style-type: none"> 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 et al. 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).	<ol style="list-style-type: none"> 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 	(Bani-Khalid et al. 2022)

Variable	Variable Name	Concept	Indicator	Source
X4	Subjective Norms	The impact of those in the taxpayer's immediate vicinity is linked to subjective standards (Bani-Khalid et al. 2022). The influence of people around taxpayers can affect taxpayer compliance through recommendations and moral demands on them (Al-Okaily 2024).	more for transactions that were not previously paid when complying with tax provisions.	(Bani-Khalid et al. 2022)
			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.	
			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	

Variable	Variable Name	Concept	Indicator	Source
X5	Perceived Behavioral Control	Individual perceptions of how hard an activity is to carry out are referred to as 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 et al. 2022).	<p>from their acquaintances if they commit tax fraud.</p> <ol style="list-style-type: none"> 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 et al. 2022)
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 et al. 2024). When taxpayers satisfy	<ol style="list-style-type: none"> 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 	(Hikmah et al. 2024); (Erasashanti et al. 2024)

Variable	Variable Name	Concept	Indicator	Source
		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)	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 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

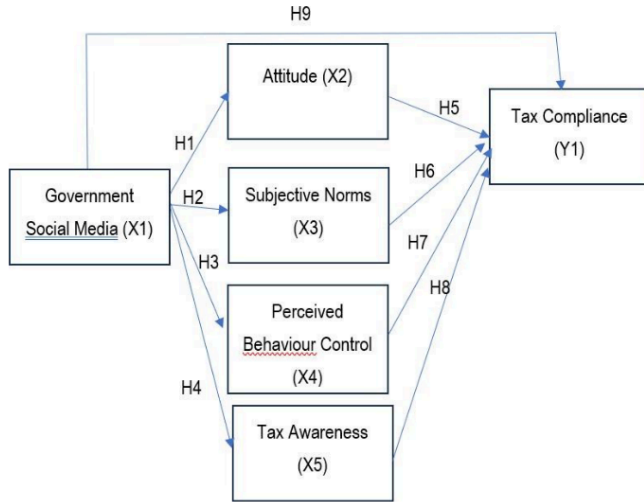


Figure 1. Research Model
Source: Researcher's Own Work

Testing Results

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 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 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 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.
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 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 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 et al. (2017); Bani-Khalid et al. (2022); Hikmah et al. (2024); and Savitri and Musfialdy (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 et al. 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.

Table 4. Hypothesis Testing

Hypotesis	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

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 et al. (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).

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 et al. 2021). Setyawati et al. (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 et al. 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 et al. 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 et al. (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 et al. 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 et al. 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.

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.

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%

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 et al. (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 in table 5, 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. From table 5, 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.

ACKNOWLEDGEMENT

The researchers would like to thank the Bachelor of Accounting Program and LPPM at Universitas Kristen Maranatha as well as those parties who have contributed materially and morally to make this research effort possible.

REFERENCES

- Ajzen, Icek. 1991. "The Theory of Planned Behavior." *Organizational Behavior and Human Decision Processes* 50 (2): 179-211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T).
- Alm, James. 2019. "What Motivates Tax Compliance?" *Journal of Economic Surveys* 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?" *Journal of Financial Reporting and Accounting*, 1-21. <https://doi.org/10.1108/JFRA-09-2023-0567>.
- 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 *Advances in Taxation*, 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." *Economies* 10 (2): 1-20. <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." *Journal of Behavioral and Experimental Economics* 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." *Accounting and Finance Research* 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." *Journal of Tax Reform* 10 (1): 162-80. <https://doi.org/10.15826/jtr.2024.10.1.163>.
- Fišar, Miloš, Tommaso Reggiani, Fabio Sabatini, and Jiří Špalek. 2022. "Media Negativity Bias and Tax Compliance: Experimental Evidence." *International Tax and Public Finance* 29:1160-1212. <https://doi.org/10.1007/s10797-021-09706-w>.

- Gallego, Jorge, and Federico Ortega. 2022. "Can Facebook Ads and Email Messages Increase Fiscal Capacity? Experimental Evidence from Venezuela." *Economic Development and Cultural Change* 70 (4): 1531-563. <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." *Journal of Economic Psychology* 78 (June):1-17. <https://doi.org/10.1016/j.joep.2020.102265>.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hagger, Martin S., and Kyra Hamilton. 2023. "Longitudinal Tests of the Theory of Planned Behaviour: A Meta-Analysis." *European Review of Social Psychology*. 35 (1): 198-254. <https://doi.org/10.1080/10463283.2023.2225897>.
- Hair, Joseph F., Claudia Binz Astrachan, Ovidiu I. Moisesescu, Lăcrămioara Radomir, Marko Sarstedt, Santha Vaithilingam, and Christian M. Ringle. 2021. "Executing and Interpreting Applications of PLS-SEM: Updates for Family Business Researchers." *Journal of Family Business Strategy* 12 (3): 100392. <https://doi.org/10.1016/j.jfbs.2020.100392>.
- Hair, Joseph F., Jeffrey J. Risher, Marko Sarstedt, and Christian M. Ringle. 2019. "When to Use and How to Report the Results of PLS-SEM." *European Business Review* 31 (1): 2-24. <https://doi.org/10.1108/EBR-11-2018-0203>.
- Hermawan, Sigit, Tri Yuda Lesmana, Duwi Rahayu, Nihlatul Qudus Sukma Nirwana, and Ruci Arizanda Rahayu. 2021. "Theory of Planned Behavior, Information Technology, and Taxpayer Compliance." *Jurnal Bisnis Dan Akuntansi* 23 (2): 179-90. <https://doi.org/10.34208/jba.v23i2.925>.
- Hikmah, Hikmah, Andalan Tri Ratnawati, and Susetyo Damanto. 2024. "Determinants of Tax Compliance Behavior among Central Java SMEs: The Mediating Role of Intention to Comply." *Journal of Accounting and Investment* 25 (1): 328-47. <https://doi.org/10.18196/jai.v25i1.20226>.
- Jiang, Qi, Yanli Chen, and Tianjun Sun. 2023. "Government Social Media and Corporate Tax Avoidance." *China Journal of Accounting Research* 16 (2): 100304. <https://doi.org/10.1016/j.cjar.2023.100304>.
- Kurnia, Ervina, and Khomsyah. 2023. "Understanding Gen Z Tax Compliance Behaviour." *Jurnal Bisnis Dan Akuntansi* 25 (2): 351-66. <https://doi.org/10.34208/jba.v25i2.2181>.
- Le, Thuy Nguyen Thi, Yen Mac Thi Hai, Tran Cuong Thi, and Minh Nguyen Thi Hong. 2024. "The Impact of Tax Awareness on Tax Compliance: Evidence from Vietnam." *Journal of Tax Reform* 10 (2): 214-27. <https://doi.org/10.15826/jtr.2024.10.2.165>.
- Lesmana, Desy, Delfi Panjaitan, and Mutiara Maimunah. 2018. "Tax Compliance Ditinjau Dari Theory of Planned Behavior (TPB): Studi Empiris Pada Wajib Pajak Orang Pribadi Dan Badan Yang Terdaftar Pada KPP Di Kota Palembang." *Infestasi* 13 (2): 354-66. <https://doi.org/10.21107/infestasi.v13i2.3514>.
- Macharia, Irungu, and John Mwangi. 2021. "Effect of Social Media Education on Tax Compliance among Motor Vehicles Spares Traders in Suburb Area of Nakuru Town, Kenya." *Journal of Finance and Accounting* 1 (1): 35-42. <https://doi.org/10.70619/vol1iss1pp35-42>.
- Manrejo, Sumarno, and Tri Yulaeli. 2022. "Tax Compliance Model Based on Taxpayers Planned Behavior in Indonesia." *Journal of Tax Reform* 8 (3): 298-311. <https://doi.org/10.15826/jtr.2022.8.3.123>.
- Moenek, Reydonnyzar. 2020. "The Effect of Awareness of Tax Laws, Understanding of Tax Laws and Tax Compliance Behaviour on Supply Chain Management." *International Journal of Supply Chain Management IJSCM*. 9 (1): 718-26. <https://doi.org/10.59160/ijscm.v9i1.4377>.
- Mulatsih, Srie Nuning, Dadang Saepuloh, Walla Astianty Putri, and Riska Alicia. 2024. "Improving Tax Compliance Intentions and Self-Assessment System: Approach to the Theory of Planned Behavior." *Review of Applied Socio-Economic Research* 28 (2):116-35. <https://doi.org/10.54609/reaser.v28i2.524>.

- Night, Sadress, and Juma Bananuka. 2020. "The Mediating Role of Adoption of an Electronic Tax System in the Relationship between Attitude towards Electronic Tax System and Tax Compliance." *Journal of Economics, Finance and Administrative Science* 25 (49): 73-88. <https://doi.org/10.1108/JEFAS-07-2018-0066>.
- Nofal, Muhmmad I., Ahmad Samed Al-Adwan, Husam Yaseen, and Ghaith Abdulraheem Ali Alsheikh. 2021. "Factors for Extending E-Government Adoption in Jordan." *Periodicals of Engineering and Natural Sciences (PEN)* 9 (2): 471-90. <https://doi.org/10.21533/pen.v9i2.1824>.
- Nurjayanti, Siska Dwi, and Umaimah. 2025. "The Role of Taxpayer Awareness in Improving Tax Compliance: E-Filing, Self-Assessment, and Understanding." *Jurnal Akademi Akuntansi* 8 (2): 192-217. <https://doi.org/10.22219/jaa.v8i2.39149>.
- Nurlis, Nurlis, and ; Meiliyah Ariani. 2020. "Tax Awareness Moderates Knowledge and Modernization of Tax Administration on Tax Compliance, Survey on MSME Taxpayers in South Tangerang City, Indonesia." *International Journal of Management Studies and Social Science Research* 2 (5): 250-59. [https://www.ijmsssr.org/paper/IJMSSSR00263.pdf#:~:text=This%20study%20aims%20to%20determine%20and%20analyze%20the,path%20analysis%20with%20Partial%20Least%20Square%20\(PLS\)%20SEM](https://www.ijmsssr.org/paper/IJMSSSR00263.pdf#:~:text=This%20study%20aims%20to%20determine%20and%20analyze%20the,path%20analysis%20with%20Partial%20Least%20Square%20(PLS)%20SEM).
- Nurwanah, Andi, T. Sutrisno, Rosidi Rosidi, and Roekhudin Roekhudin. 2018. "Determinants of Tax Compliance: Theory of Planned Behavior and Stakeholder Theory Perspective." *Problems and Perspectives in Management* 16 (4): 395-407. [https://doi.org/10.21511/ppm.16\(4\).2018.33](https://doi.org/10.21511/ppm.16(4).2018.33).
- Oguguo, Basil Chinecherem, Juliet O. Ajuonuma, Roseline Azubuike, Catherine U. Ene, Florence O. Atta, and Chidimma J. Oko. 2020. "Influence of Social Media on Students' Academic Achievement." *International Journal of Evaluation and Research in Education (IJERE)* 9 (4): 1000-1009. <https://doi.org/10.11591/ijere.v9i4.20638>.
- Onu, Diana, and Lynne Oats. 2016. "Paying Tax Is Part of Life': Social Norms and Social Influence in Tax Communications." *Journal of Economic Behavior and Organization* 124 (April):29-42. <https://doi.org/10.1016/j.jebo.2015.11.017>.
- Prihatiningtias, Yeny Widya, and Gracyella Natalie Putri Karo Karo. 2021. "The Income Tax Compliance of Social Media Influencers during COVID-19 Pandemic: An Exploratory Study." *JEMA: Jurnal Ilmiah Bidang Akuntansi Dan Manajemen* 18 (2): 137-63. <https://doi.org/10.31106/jema.v18i2.12789>.
- Rifdah, Jihan, and Ni Luh Supadmi. 2023. "The Effect of Subjective Norms, Social Media Education, and Taxpayer Awareness on Taxpayer Compliance with Social Media Users." *American Journal of Humanities and Social Sciences Research* 7 (1): 127-33. <https://www.ajhssr.com/wp-content/uploads/2023/01/Q22701127133.pdf>.
- Sarpong, Smart Asomaning, Michael Yeboah, Kofi Mintah Oware, and Benjamin Adjei Danquah. 2024. "Effect of Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance: The Mediating Role of Taxpayer Awareness." *WSEAS Transactions on Business and Economics* 21:1217-27. <https://doi.org/10.37394/23207.2024.21.99>.
- Savitri, Enni, and Musfiady. 2016. "The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable." *Procedia - Social and Behavioral Sciences* 219:682-87. <https://doi.org/10.1016/j.sbspro.2016.05.051>.
- Setyawati, Santi Maria Indah, Andre Noevi Rahmanto, and Ign Agung Satyawan. 2021. "Persuasive Communication of Indonesian Government for Tax Compliance Gaining During the COVID-19 Pandemic: Study on Message Posted at Instagram Account @DitjenPajakRI." *International Journal of Research and Innovation in Social Science* 5 (12): 8-11. <https://rsisinternational.org/virtual-library/papers/persuasive-communication-of-indonesian-government-for-tax-compliance-gaining-during-the-covid-19-pandemic-study-on-message-posted-at-instagram-account-ditjenpajakri/>.
- Silva, Fábio Pereira da, Reinaldo Guerreiro, and Eduardo Flores. 2019. "Voluntary versus Enforced Tax Compliance: The Slippery Slope Framework in the Brazilian Context." *International Review of Economics* 66 (2): 147-80. <https://doi.org/10.1007/s12232-019-00321-0>.

- Sitorus, Yunita, and Irene Ika Wardhani. 2024. "Pengaruh Tarif Pajak, Kesadaran Wajib Pajak, Sanksi Pajak , Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama Medan Belawan." *INNOVATIVE: Journal Of Social Science Research* 4 (2): 6376-84. <https://j-innovative.org/index.php/Innovative/article/download/7042/6984>
- Taing, Heang Boong, and Yongjin Chang. 2021. "Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior." *International Journal of Public Administration* 44 (1): 62-73. <https://doi.org/10.1080/01900692.2020.1728313>.
- Teng, Shasha, Kok Wei Khong, Alain Yee Loong Chong, and Binshan Lin. 2017. "Persuasive Electronic Word-of-Mouth Messages in Social Media." *Journal of Computer Information Systems* 57 (1): 76-88. <https://doi.org/10.1080/08874417.2016.1181501>.
- 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." *Computers in Human Behavior Reports* 18: 1-11. <https://doi.org/10.1016/j.chbr.2025.100645>.
- 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.stiesia.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>.

This page is intentionally left blank

How Do Government Digital Content, Theory of Planned Behaviour, and Tax Awareness Affect Tax Compliance?

ORIGINALITY REPORT

15%	13%	9%	5%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Universitas Pendidikan Ganesha Student Paper	2%
2	newbraunfels.gov Internet Source	1%
3	media.neliti.com Internet Source	1%
4	investasi.unwir.ac.id Internet Source	<1%
5	rsisinternational.org Internet Source	<1%
6	Submitted to University of Greenwich Student Paper	<1%
7	www.frontiersin.org Internet Source	<1%
8	Submitted to International University Schloss Reichardshausen Student Paper	<1%
9	Banerjee, Sriman. "An Investigation on the Factors Influencing Consumers' Decision-Making on Sustainable Packaging Choices: A Perspective of the Theory of Planned Behavior", Maharishi International University Publication	<1%
10	researchspace.ukzn.ac.za Internet Source	<1%

11	Submitted to Politeknik Negeri Bandung Student Paper	<1 %
12	discovery.researcher.life Internet Source	<1 %
13	rgsa.emnuvens.com.br Internet Source	<1 %
14	Submitted to Florida State University Student Paper	<1 %
15	Submitted to Universitas Brawijaya Student Paper	<1 %
16	orcid.org Internet Source	<1 %
17	repository.ubharajaya.ac.id Internet Source	<1 %
18	ejournal.umm.ac.id Internet Source	<1 %
19	erepository.uwks.ac.id Internet Source	<1 %
20	www.ajhssr.com Internet Source	<1 %
21	Abigail Padi, Alhassan Musah, Marshall Wellington Blay, Daniel Odei Okyere, Justice Mark Baidoo. "Drivers of value added tax compliance among small and medium scale enterprises in Ghana: a multi-dimensional approach", Journal of Economic Criminology, 2025 Publication	<1 %
22	Koenta Adji Koerniawan, Andita Lusiana Putri. "Revamping Road Tax Compliance: Unveiling Insights from Fiscal Psychology and Planned	<1 %

23 Reynaldo Gacho Segumpan, Joanna Soraya
Abu Zahari. "Mixed Methods Perspectives on
Communication and Social Media Research",
Routledge, 2022 <1 %
Publication

24 Submitted to HELP UNIVERSITY <1 %
Student Paper

25 [mail.jurnal-iski.or.id](mailto:jurnal-iski.or.id) <1 %
Internet Source

26 Anatoli Bourmistrov, Levi Gårseth-Nesbakk,
Toomas Haldma, Jan Mouritsen, Roman
Vakulchuk. "Accounting and Auditing Small
and Medium-Sized Practices - Transformative
Capabilities in a Rapidly Changing Society",
Routledge, 2025 <1 %
Publication

27 Angelo Ferlazzo, Meryam Chelly, Antonino
Gulino, Giovanni Neri. "Biosensing of Urea
with a Functionalized Gold Electrode for
Health and Food Monitoring", Journal of
Agricultural and Food Chemistry, 2025 <1 %
Publication

28 conference.unita.ac.id <1 %
Internet Source

29 remittancesreview.com <1 %
Internet Source

30 www.mdpi.com <1 %
Internet Source

31 www.ijikm.org <1 %
Internet Source

32 Fareg Mustafa Abodher, Mohamed Elmagrhi, Mohamed A. Shlof. "National pride, trust in government and tax compliance: evidence from an environment of severe political instability", Journal of Applied Accounting Research, 2025

Publication

<1 %

33 Farooq, Zehra. "Essays on Public Finance and Fiscal Policies", Tulane University, 2024

Publication

<1 %

34 Touria, NADAH, Fahd CHRAIBI. "THE DETERMINANTS OF TAX COMPLIANCE BEHAVIOR OF SMES: A SYSTEMATIC LITERATURE REVIEW BASED ON THE PICO MODEL AND THE PRISMA PROTOCOL", Lex localis - Journal of Local Self-Government, 2025

Publication

<1 %

35 Waliya Gwokyalya, Ibrahim Mike Okumu. "Gross turnover assessment and tax compliance in Uganda's small businesses: a deep inquiry on the certainty of presumptive tax law", International Journal of Law and Management, 2023

Publication

<1 %

36 www.ijisrt.com

Internet Source

<1 %

37 Submitted to Institut Perakaunan Negara

Student Paper

<1 %

38 Joseph O. Prewitt Diaz. "Mental Health and Psychosocial Support During The COVID-19 Response - An Overview", Apple Academic Press, 2023

Publication

<1 %

39	Sadhan Kumar Ghosh, Mai Trong Nhuan, Nguyen Ngoc Truc, Nguyen Viet Khoi, Bui Thi Thanh Huong. "Green Transformation in the Context of Global Change", CRC Press, 2025 Publication	<1 %
40	ageconsearch.umn.edu Internet Source	<1 %
41	docshare.tips Internet Source	<1 %
42	ejournal.stiesia.ac.id Internet Source	<1 %
43	ijecm.co.uk Internet Source	<1 %
44	ir.mu.ac.ke:8080 Internet Source	<1 %
45	journals.usm.ac.id Internet Source	<1 %
46	www.reaser.eu Internet Source	<1 %
47	Ali, Nancy Said. "Examining Young Adults' Instagram Use During the COVID-19 Health Crisis", Indiana University of Pennsylvania Publication	<1 %
48	Submitted to Association of Educators Student Paper	<1 %
49	Bhatta, Gayatri. "A Qualitative Study to Identify the Impact of Consumer Data in the Digital Transformation of Small and Medium Businesses.", University of the Cumberlands Publication	<1 %
50	Cortez, Frank. "Taxpayers' Intention to Use Mobile Software Applications (Apps) for	<1 %

Facilitation of the Tax Compliance Process: An Application of an extended Theory of Planned Behavior.", Northcentral University, 2019

Publication

51	Irwan Trinugroho, Evan Lau. "Business Innovation and Development in Emerging Economies", CRC Press, 2019	<1 %
----	--	------

Publication

52	Stark, Karen. "An Assessment of the Tax Compliance Costs of Individual Taxpayers in South Africa", University of South Africa (South Africa)	<1 %
----	--	------

Publication

53	edupij.com	<1 %
----	--	------

Internet Source

54	orca.cardiff.ac.uk	<1 %
----	--	------

Internet Source

55	refubium.fu-berlin.de	<1 %
----	--	------

Internet Source

56	www.abacademies.org	<1 %
----	--	------

Internet Source

57	www.ensani.ir	<1 %
----	--	------

Internet Source

58	www.journalkeberlanjutan.com	<1 %
----	--	------

Internet Source

59	www.ojs.upj.ac.id	<1 %
----	--	------

Internet Source

60	www.researchsquare.com	<1 %
----	--	------

Internet Source

61	www2.mdpi.com	<1 %
----	--	------

Internet Source

62 Nicholas Oppong Mensah, Richmond Anaman, Christian Ofei Gyadu, Tekuni Nakuja, Samuel Afotey Anang. "Commercial crop farmers' preference and willingness to pay for innovative agricultural taxes: evidence from Afram Plains South District, Ghana", Journal of Agribusiness in Developing and Emerging Economies, 2025

Publication

<1 %

63 Qi Jiang, Yanli Chen, Tianjun Sun. "Government social media and corporate tax avoidance", China Journal of Accounting Research, 2023

Publication

<1 %

64 Demelash Belay. "Sociological and Institutional Determinants of Rental Income Tax Compliance: Evidence from South West Ethiopia", Springer Science and Business Media LLC, 2025

Publication

<1 %

65 Mira, Andi Arman, Mellisyah, Muhaimin, Hairul Triwanti, Sahabudin Nata, Bayu Taufiq Possumah. "Dynamics of Political Stability and Transparency in Encouraging Tax Compliance: A Local Perspective of South Sulawesi, Indonesia", International Journal of Accounting and Economics Studies, 2025

Publication

<1 %

66 Mohd Allif Anwar Abu Bakar, Mohd Rizal Palil, Ruhanita Maelah. "The Effects of Social Media on Tax Compliance: A Mediating Role of Tax Morale", Emerald, 2023

Publication

<1 %

Exclude quotes	Off	Exclude matches	Off
Exclude bibliography	On		

How Do Government Digital Content, Theory of Planned Behaviour, and Tax Awareness Affect Tax Compliance?

GRADEMARK REPORT

FINAL GRADE

GENERAL COMMENTS

/0

PAGE 1

PAGE 2

PAGE 3

PAGE 4

PAGE 5

PAGE 6

PAGE 7

PAGE 8

PAGE 9

PAGE 10

PAGE 11

PAGE 12

PAGE 13

PAGE 14

PAGE 15

PAGE 16

PAGE 17

PAGE 18

PAGE 19

PAGE 20

PAGE 21

PAGE 22