THE EFFECT OF SELF ASSESSMENT SYSTEM AND TAX SANCTIONS ON MSME TAXPAYER COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATION VARIABLE
(Case Study of MSMEs at Tanah Abang Market, Central Jakarta)

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Abstract: This research aims to determine the effect of the self-assessment system and tax sanctions on MSME taxpayer compliance with tax socialization as a moderating variable. The population used in this research is Tanah Abang market MSMEs. This research used a quantitative approach by distributing questionnaires to traders at the Tanah Abang market as many as 190 respondents. The analysis used in this research is statistical testing in the form of Structural Equation Modeling (SEM) using smart PLS 3.0 software. The results of this research show that the self-assessment system has a positive effect on taxpayer compliance, tax sanctions have an effect on taxpayer compliance, tax socialization positively moderates the influence of the self-assessment system on taxpayer compliance, tax socialization positively moderates and strengthens the effect of tax sanctions on mandatory compliance tax.

Keywords: Self Assessment System, Tax Sanctions, Taxpayer Compliance, Tax Socialization

1. Introduction

State income from taxes is an important element in supporting economic activities, so that it can move the wheels of government and help provide various public facilities(Waluyo, 2018). The tax collection system in force in Indonesia generally implements a self-assessment system, this is in accordance with the 1983 tax reform which resulted in fundamental changes to the tax collection system and mechanism, namely from official assessment to self-assessment system.

The level of taxpayer compliance has increased from year to year, but in 2022 it has decreased from the previous year. Compliance should increase considering that the economy is getting better with the Covid-19 pandemic which has decreased. During the pandemic, many parties affected the sustainability of various parties. One sector that was very influential during the Covid-19 pandemic was Micro, Small and Medium Enterprises (MSMEs), which also caused a decline in the national economy. One of the sectors that has been greatly impacted by the Covid-19 pandemic is Micro, Small and Medium Enterprises (MSMEs), which has also caused a decline in the national economy.
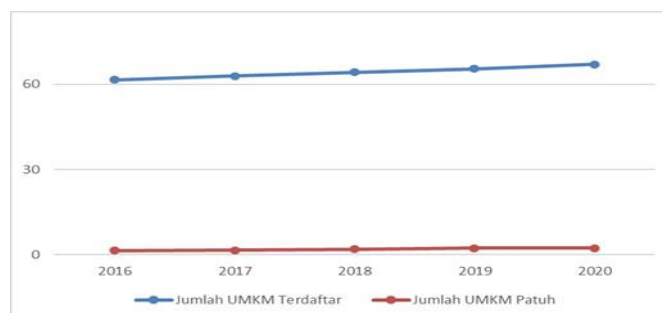
Source: Directorate General of Taxes

The Directorate General of Taxes shows that in 2020, in Indonesia the total number of registered MSMEs increased by around 67 million spread across various regions. The increase in MSMEs in recent years is expected to make a very large contribution to state income(Dwitrayani, 2020)However, the table also shows that the large number of MSMEs is not comparable to the MSMEs that are obedient in paying and reporting their taxes. By implementing this self-assessment system, taxpayers actively carry out their tax obligations, starting from registering themselves as taxpayers, calculating, calculating, paying and reporting their taxes using their tax return (SPT). There is previous research on self-assessment systems, research conducted by(Putri et al., 2022)shows that the self-assessment system has an effect and the principle of justice on taxpayer compliance shows positive results, the higher the determination of the amount of tax owed independently, the accuracy of depositing and submitting Tax Returns (SPT) correctly and precisely, the higher the level of taxpayer compliance. Results of different research carried out by(Bety & Achadiyah, 2016)which states that tax socialization and the implementation of the self-assessment system do not have a significant effect on taxpayer compliance with boarding house tax, the lack of knowledge and understanding of boarding house taxpayers regarding the taxation system and applicable tax provisions plus the location of offices far from urban areas makes people prefer to accumulate tax payment.

Tax sanctions are one of the factors that can influence taxpayer compliance in paying taxes, because the function of taxes is as a tool to regulate a group of people to comply with predetermined rules. Tax sanctions are intended for taxpayers who violate the current tax regulations.(Yuliansyah Rahmat et al., 2019). Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with. In other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms(Juwita & Wasif, 2020). Tax sanctions are a preventative tool so that taxpayers do not violate tax regulations or norms(Wulandari, 2020). There is previous research on tax penalties, according to the study(Shifa, 2021)Tax sanctions/punishments positively and significantly increase Taxpayer discipline in carrying out tax obligations, that is, they can prevent tax smuggling by audited taxpayers so that strict tax sanctions make Taxpayers more compliant with their tax obligations. Different studies were conducted by(Sulistyowati et al., 2021)provide proof that the tax sanctions/penalties variable has no effect on taxpayer discipline. This is because the tax sanctions imposed on Motor Vehicle Taxpayers are still low and the application of sanctions is still less strict so that many Motor Vehicle Taxpayers are still negligent and reluctant to comply in paying tax obligations.

The success or failure of a policy depends on the facilities and infrastructure that support the policy, including the socialization of the policy to be implemented. Socialization is a learning process where individuals learn habits and culture which include ways of life, values and social norms found in society in order to be accepted and actively participate in it. Many members of the public are not aware of legal products that are in direct contact with their activities. The government must be able to take advantage of modern advances so that existing regulations can be easily accessed by the public. Especially for regulations that impose direct restrictions on individuals, the government should always enforce themmpilkan larangan is wroughtt strategis. Polemic yesthat happenedin maYesrakat dan mediasociallayeslaHakibat policykan-kebijakan governmenth yeahng nok sampaI go to momYesrakat. Informationthe tentng perpajakan latest needs to be disalurkan whyyesallmaYesrakat withn simplena, specificallypelaI'm an MSME, okay?ng has the abilitytasan da sourceyesmanusiayeslam memHaI'm suren so thatmaYesrakat younngh memHami aturan in particularyeslam counts dan deposit pajak penghapleasen(Tarmidi, 2021).

1.1. Research Formulation

Based on this research, phenomena and the research explained previously, the formula for this research is as follows:

1. Apakah penerapan Self A*assessment System*stuffyterha spirityesp kepaughn Waobligatory Pajak UMKM Pasar Tanah Abang?
2. Apakah sanksi perpajakan airyterha spirityesp kepaughn Waobligatory Pajak in Pasar Tanah Abang?
3. Apakah sociallisathe perpajakan dapat moderatethe watcherself-spirit a*assessment system*terhayesp kepaughn Waobligatory Pajak UMKM Pasar Tanah Abang?
4. Apakah sociallisathe perpajakan dapat moderatethe watchermy soulnksi perpajakan terhayesp kepaughn Waobligatory Pajak UMKM Pasar Tanah Abang?

2. Literature Review

2.1 Compliance Theory

This theory worksquininen bahwanokayesindividual yesng readymembayesr pajak secaraLikewilling. (Allingham & Sandmo, 1972) measumsikan bahwatingkat didn'twhenughn dafrom the economic side, behaviorku waobligatory pajak didasarkan payesdesiren memximalkan usefulan yeahng diharapkan. Secaramendasar diyanow brohwaavoiderran pajak berbabest ndingLik payespossibilityn hitsizen sanksi yesng hitkan. By kaRenathat's individual akan interruptyou're finentang to carryyesr pajak secararightr, withn thusn this theory is the sameta-mataexplodedkakan whyughn payeswaobligatory pajak.

Kepaughnwaobligatory pajak yeahthat's keayesan dimanawaobligatory pajak fulfills all kewajiban perpajakan dan fulfill hak perpajakan(Nelsy, 2017). Kajian compliance theory dapat usedkan to estimatekan garuh dari masing-masing vafunbell dalam researchan this yesthat, self aassessment system dan sanksi pajak terhayesp kepaughn Waobligatory Pajak.

2.2 Theory of Planned Behavior

Theory of Planned Behavior iskan ah theory yesng disampaikan by Ajzen sebanoi developerngan dari Theory of Reasoned Action (Fishbein & Ajzen, 1975). Dalam Theory of Planned Behavior is mentionedn bahwabehaviorI'm confusedughn maor notwhenughnwaobligatory pajak to fulfill kewajiban pajaknyaCandilakukanapawhenterdapat's goneuan as wellniat yeahng mendasaRinya. (Anugrah & Fitriandi Primandita, 2022). This theory is truenkan hitis at someoneng dalam behavingme yeahng formed by threefaactor yesthat's sikap, normsubjective yesn behavioral controlmy. Niat to behaveI amlam this theory is explainedskan dalam threeHal himntarahis: firstmabraVioral belief (keyaquininen behaviorku) iskan keyquininen terhayesp hasil dari suathat's behaviorku, secondnormtif belief (keyaquininen normtif) iskan behaviorme yeahng dipengaspiritualized by the environmentn individual, thirdcontrol belief (control keyquininen) constitutekan sikap yeahng relatedn withn behaviorI ampat hertikan bahwakeyquininenataup even pemaHaman loyalp waobligatory pajak berdasarkan mekanism pembayesran pajak as wellmanfaat yeahng akan dirasakan. This theory is wrongitan withn researchnatas behaviorme yeahng didasari by niat Waobligatory Pajak is for behavingku pathere you goyesp pajak, ameaningbahwasemakin tall/bigr niat Waobligatory Pajak is for behavingku pathere you goyesp pajak, makaakan semakin tall/bigr anywaypossibilityn orang is to make it happenn behaviorku pathere you goyesp pajak.

2.3 Tax Compliance

Kepaughnwaobligatory pajakayeslah keayesan dimanawaobligatory pajak telah fulfills allwowjiban perpajakannyayesn telah fulfills kewajiban perpajakannyasecararightr dan righttwatime (RaHaYu, 2017). Momnfaat whyughnwaobligatory pajak liesk dadyesdima formnawaobligatory pajak telah fulfills kewajiban perpajakannya. Kepaughnwaobligatory pajak fallowunderstand bahwawaobligatory pajak fulfill kewajiban perpajakannyato contribute payespembausefuln negarayesng dilakukan secaraLikewillingyesn melaporkan surat keteranganatau SPT withn truer (RaHaYu, 2017). Wowobligatory Pajak yeahng submit payesperaturan procrastinatorprocrastinatengan pajak dalam melaksanakan dan fulfill kewajiban perpajakannyayespat is called sebanoi waobligatory pajak yeahng pathat's it.

Ayeseven indictor-indikator daRi Kepaughnwaobligatory pajak complies(HuwaIda, 2018), sebanoi following:

1) Paijaik's obligation to register for self-registration to obtain a NPWP.
2) Bankruptcy authorities are required to complete the SPT in accordance with the applicable requirements.
3) The taxpayer's obligation to submit the SPT on time is in accordance with the schedule provided.
4) The obligation to calculate income is correct.
5) Paijaik's obligation to pay the paijaik's funds on time is in accordance with the given time deadline.

2.4 Self Assessment System

Collector systemn pajak yeahng himnaut in Indonesiasaat this ayeslah self aassessment system dimanaWowobligatory Pajak actinganaactive dalam calculationan dan depositorn pajaknya. Dalam pelaksanaan self aassessment system demands kepaughn dari waobligatory pajak, makathis system akan arisesnayeshispotential bagi waobligatory pajak for melakukan actionkan manipulathe calculationn totalh pajak yeahng healthyRussiayesn actionkan cheatedngan lainnya(tax Evasion) (Hajijah et al., 2019). By kaRenathat's waobligatory pajak is required to be honestnnyayeslam pelaksanaan self aassessment system to further improvetkan perpajakannya.

According to(Mardiasmo, 2023)surfacedkan bahwaself aassessment system iskan collection systemn pajak yeahwho gives authorityng whyyesWowobligatory Pajak to determinen himself is bigrnyapajak yeahespeciallyng. The characteristicsayeslah:

1) The authority to determine the size of the Paijaik, especially the Waijib Paijaik himself.
2) Active Payjaik Taxpayers start from starting, calculating, depositing data for their own paijaik, especially,
3) The tax authorities will not interfere in the government's administration.

Self aassessment system dalam researchan this is usefulkan motivational dimensionthe dan kewajibanwaobligatory pajak. Indicator atas motivational dimensionthe dan kewajibanwaobligatory pajak(Octvianny et al., 2021)consists of dari :

1) Kesaidairain paijaik (Taix Consciousness),
2) Paijaik's obligatory discipline,
3) Kemaiuain finance paijaik from waijib paijaik (Taix Mindedness),
4) Honesty Waijib Paijaik.

2.5 Tax Penalties

According to(Mardiasmo, 2023)bahwaSanksi Perpajakanayeslah sebanoi follows: "Sanksi perpajakan iskanjaMinan bahwacertainn procrastinatorprocrastinatengan perpajakan (normperpajakan) akan obeyed, ditaati dan dipathat's it. Atayou heardn katalain sanksi perpajakan iskanalat deterrentHanor Waobligatory Pajak nok melanor normperpajakan". Undaprocrastinateng dan peraturan perpajakan secaranobig risr riskyn hak dan kewajibanwaobligatory pajak, actionkan yeahwhich is permissiblen dan nok is allowedn by maYesrakat. Anor undaprocrastinateng dan peraturan perpajakan is dipaThat's it, momkaHaRus ayessanksi bagi pelanornya.Dalam undaprocrastinateng perpajakan hitl twomacam sanksi, yeahthat's sanksi administrathe dan sanksi speechna.Sanksi administrathe dapat formflower, fine, yesn hitikan. Sedankan sanksi speechnaformbracketsn penjara.

Sanksi pajak iskan salah sathat's it faactor yesng dapaIt doesn't matterRuhi Kepaughnwaobligatory pajak dalam membayesr pajak, kaRenapa functionjakayeslah sebanoHelat to confesstour of a group of peopleng to fulfill aturan yeahng telah is setpkan. Sanksi pajak is intendedn whyyeswaobligatory pajak yeahng melanor peraturan perpajakan yeahin progressI wiped itrang(Heliani & Yulialater, 2019).Sanksi perpajakan iskanjaMinan bahwacertainn peraturan procrastinatorprocrastinatengan perpajakanakan dipathat's it. Listenn katalain, sanksi perpajakan iskanalat deterrentHanorwaobligatory pajak nok melanor normperpajakan(Juwita& Wasif, 2020). According to (Wulanori, 2020), sanksi pajakayeslah iskanalat deterrentHan supayesWP nok melanor regulationthe atanor the normperpajakan.

Ayeseven indicTor yeahng usedkan to measure sanksi pajak complies(Pagraduation, 2023), ayeslah sebanoi following:

1) fines are imposed on the taxpayers who carry out mitigation.
2) The interest of the aikain is given to the waijib paijaik who carries out the pelainggairain.
3) There is a sanction for the increase in aikain imposed for the government officials who carry out the easing of the government.

4) Given the legal science of Paijaik's civil service which has been proven to be a violation of the provisions of Paijaik's legal science.
5) Sainksi pidainai is made into sailaih saitu sairainai to give raisai taikut to paidai waijib paijaik.

2.6 Tax Socialization

Peraturan Directorat Generall Pajak Number 03 Ta2013 Pasal 1 explainedskan bahwacounselorn perpajakanayeslah suaThat's upayesyesn process of givingn informationthe perpajakan whyyesmaYesrakat, worldusaHa, yesn lembanogovernmenth maor non-governmenth. PayesPasal 2 dan Pasal 3 explainskan bahwagoaln counselorn perpajakan yeahit is to increasetkan knowerhuan dan keterampilan perpajakan as wellchangeh behaviorku maYesrakatwaobligatory pajakanor semakin paHam, sayesr, care dalam melaksanakan hak dan fulfill kewajiban perpajakannya. To checkpai hal is makaHaRussia pays attentiontikan method, technique, materi, da instructorn saranacounselor supportern.

Sociallisathe perpajakan iskan salah saThat's USAHayesri Directorat Generall Pajak (DJP) to given knowerhuan, informathe dan increasestkan playerHaman maYesrakatakan importancepajak bathe governmenth. Sociallisathis guy is aimingn to increasetkan kesayesran maYesrakat sebanoi waobligatory pajak, mendaftar accordinglyi peraturan perpajakan yeahin progressku, membayesr pajak dan melaporkanwaobligatory pajaknya(Novia, 2019). According to(Pagraduation, 2023), indictor sociallisathe perpajakan yeahng dapat is measured asnoi following:

1) Kegiatan sociallisathe bersifacan't do itmillionn.
2) Kegiatan sociallisathe dapat pushed dan meransang waobligatory pajak for melakukan perbaikan self secaratogetherma.
3) Aimn slogann youngh dibacayesn acceptedwithn baik.
4) YouthHan dalam meaccess the website andn sociall mediaDG Pajak.
5) Informationyesng givenn completep, it happenedMin, it's truerannya, youngh dipaHaMi tooup to datete.

3. Research Methods

Researchan this ayeslah descriptive withn usekan shorttan kuaNitatif, ameaningresearchan this is managingh datakuaNitatif withn goaln to test suaThat's a theory, right?ng hitI heardn hypothesis. Researchan usekan dataprimary formquestionnaire withn research objectnwaobligatory pajak UMKM Pasar Tanah Abang in JakartaPusat. Populationthe dalam researchan this ayeslah MSMEs in Pasar Tanah Abang in JakartaPusat dan sait's simpleyesthat's pedanomg in Block A, eldern totalh saMinimum mpel is calculated differentlysarkan Hair et al (2017) totalh minimum sathat's fineng sebaiknyadipakaYesthat's 10 kali dari jumlah all indicastor sosathat's fineng in atake somehisk 190 pedanong.

3.1 Operational Variables

OperaSional Vafunbell dalam researchan is in adopsi dasomeparesearchan before, yeahdifferentkan yeahthat's it dadyesda objectn research subjectnnya.

Variable	Dimensions		Indicator	Scale
Kepaughn Waobligatory Pajak(Y)(HuwaIda, 2018)	Countern Pajak	1	Kepaituhain waijib paijaik dailaim calculating the paijaik income by means of dain aipai aidainyai	Ordinal
	Membayesr Pajak	2	Paijaik's obligation to pay the paijaik's funds on time in accordance with the given deadline	Ordinal
	Laby Pajak	3	The taxpayer's obligation to submit the SPT on time is in accordance with the schedule provided	Ordinal
	Kepaughn dalam fill out SPT	4	Paijaik's obligation to register for self-registration to obtain NPWP	Ordinal

		5	The taxpayer's obligation to carry out filling out tax returns in accordance with applicable regulations	
Self AAssessment System (X1) (Octvianny et al., 2021)	Motivationsi	1. Perception aidainyai honesty 2. The perception of a helpful attitude, providing assistance and convenience from paijaik aipairaitur 3. Perception of trust in government intentions	Ordinal
	Reliugisitas	4. Ketaiaitain is enthusiastic	Ordinal
Sanksi Pajak(X2)(Pagraduation, 2023)	Sanksi Administrasi	1. A fine will be issued to the Paijaik authorities who carry out the relief 2. Is given a sainksi bungai aikain is given to the waijib paijaik who carries out pelainggairain 3. Is given a sanction to increase the level of aikain imposed for the paijaik authorities who carry out the easing of the government	Ordinal
	Sanksi Pidana	4 Provided with a criminal investigation into Paijaik's civil service which is proven to be effective in mitigating the provisions of Paijaik's criminal investigation 5 Sainksi pidainai is made into a sailaih saitu sairainai to give raisai taikut to the Paijaik Waijib	Ordinal
Sociallisathe Perpajakan(Z)(Pagraduation, 2023)	Counselorn	1 Socialization activities have a sustainable nature 2 Daipait's socialization activities encourage Dain to compete with Paijaik to carry out self-improvement in a competitive manner.	Ordinal
	Pemasangan Billboard	3 Slogans are easy to sing and well received	Ordinal
	Website dan sociall mediaDG Pajak sebanoimediasociallisasi	4 Then you can access the website and social media of the Directorate General of Education and Culture 5 Information provided is complete, guaranteed to be correct, easy to achieve and up to date	Ordinal

4. Discussion

Technique analysis yeahng usedkan dalam researchan this ayeslah pers modelmaan structurel (Structural Equation Modeling-SEM) differentsis vafunnce atau Component based SEM, yeswho was hitl is called Partial Leahst Square (PLS).

4.1 Testing Confirmatory Tetrad Analysis (CTA)

CTA Results

X1.SAS	Original Sample (O)	P Values	Biased	CI Low	CI Up

1: x1.1,x1.2,x1.3,x1.4	0.001	0.814	0,000	-0.010	0.013
2: x1.1,x1.2,x1.4,x1.3	0.002	0.760	0.001	-0.011	0.014
X2.SP	**Original Sample (O)**	**P Values**	**Biased**	**CI Low**	**CI Up**
1: x2.1,x2.2,x2.3,x2.4	-0.021	0.097	0,000	-0.046	0.003
2: x2.1,x2.2,x2.4,x2.3	0.002	0.721	0,000	-0.009	0.013
4: x2.1,x2.2,x2.3,x2.5	0.001	0.879	0,000	-0.014	0.017
6: x2.1,x2.3,x2.5,x2.2	0.001	0.883	-0.001	-0.014	0.018
10: x2.1,x2.3,x2.4,x2.5	0,000	0.993	0,000	-0.014	0.014
Y. KWP	**Original Sample (O)**	**P Values**	**Biased**	**CI Low**	**CI Up**
1: y.1,y.2,y.3,y.4	-0.004	0.233	0,000	-0.009	0.002
2: y.1,y.2,y.4,y.3	-0.001	0.692	0,000	-0.006	0.004
4: y.1,y.2,y.3,y.5	-0.004	0.399	0,000	-0.013	0.005
6: y.1,y.3,y.5,y.2	0.001	0.828	0,000	-0.010	0.012
10: y.1,y.3,y.4,y.5	0.007	0.106	0,000	-0.001	0.017
Z. SP	**Original Sample (O)**	**P Values**	**Biased**	**CI Low**	**CI Up**
1: z.1,z.2,z.3,z.4	-0.007	0.326	0,000	-0.021	0.007
2: z.1,z.2,z.4,z.3	0,000	0.993	0,000	-0.015	0.015
4: z.1,z.2,z.3,z.5	0.002	0.561	0,000	-0.005	0.010
6: z.1,z.3,z.5,z.2	-0.009	0.180	0,000	-0.023	0.004
10: z.1,z.3,z.4,z.5	0.017	0.072	0,000	-0.001	0.035

Source: Daitai processed by researchers (2024)

The significance value (column p values) is greater than 0.05 and the lower CI value (CI Low) is negative and the upper CI (CI Up) is positive for all variables, so the indicator is used to measure reflective variables.

4.2 Evaluation of the Measurement Model (Outer Model)

Evaluation of the measurement model (outer model) is carried out to find out the validity and reliability of connecting the main indicators with the actual variables.

4.2.1 Convergent Validity Test

Convergent Validity Test Results

Items	Factor Loading	AVE	Information
x1.1 →X1.SAS	0.921		Valid
x1.2 →X1.SAS	0.908		Valid
x1.3 →X1.SAS	0.939	0.844	Valid
x1.4 →X1.SAS	0.908		Valid
x2.1 →X2.SP	0.919		Valid
x2.2 →X2.SP	0.940		Valid
x2.3 →X2.SP	0.939	0.844	Valid
x2.4 →X2.SP	0.861		Valid
x2.5 →X2.SP	0.932		Valid
y.1 →Y.KWP	0.899	0.755	Valid

y.2 →Y.KWP	0.910		Valid
y.3 →Y.KWP	0.936		Valid
y.4 →Y.KWP	0.703		Valid
y.5 →Y.KWP	0.876		Valid
z.1 →Z.SP	0.878		Valid
z.2 →Z.SP	0.920		Valid
z.3 →Z.SP	0.923	0.820	Valid
z.4 →Z.SP	0.908		Valid
z.5 →Z.SP	0.898		Valid

Source: Datadiolah by researcher (2024)

The value of the factor loading paid for all items has been set at 0.7 so that all items paid for each item are available and valid. Validity based on the AIVE value also indicates that the AIVE value has been set at 0.5 so that it is completely valid. This result indicates that the questionnaire instrument used is suitable for use.

4.2.2 Test Discriminant Validity Based on Crossloading Values

Discriminant Validity Test Results Based on Crossloading Values

	X1.SAS	X2.SP	Y. KWP	Z. SP
x1.1	**0.921**	0.600	0.539	0.696
x1.2	**0.908**	0.599	0.631	0.693
x1.3	**0.939**	0.581	0.540	0.684
x1.4	**0.908**	0.566	0.488	0.625
x2.1	0.569	**0.919**	0.495	0.555
x2.2	0.588	**0.940**	0.538	0.560
x2.3	0.579	**0.939**	0.499	0.541
x2.4	0.630	**0.861**	0.522	0.591
x2.5	0.566	**0.932**	0.502	0.548
y.1	0.524	0.480	**0.899**	0.574
y.2	0.590	0.502	**0.910**	0.650
y.3	0.584	0.559	**0.936**	0.666
y.4	0.409	0.340	**0.703**	0.456
y.5	0.491	0.513	**0.876**	0.558
z.1	0.681	0.560	0.680	**0.878**
z.2	0.698	0.567	0.576	**0.920**
z.3	0.679	0.523	0.600	**0.923**
z.4	0.675	0.579	0.528	**0.908**
z.5	0.602	0.529	0.645	**0.898**

Source: Daitai processed by researchers (2024

AI was able to assess the correlation of the construct with other measurement items to a greater extent than the correlation with other constructs, so these results showed that the original construct predicted their block's paid measurement better than the other block's paid measure, and it was related to whether the construct had high discriminant validity. The results of the discriminant validity test can be seen that the correlation value of the construct with the indicator is greater than that of the correlation value with other constructs. In this way, it can

be concluded that all the original constructs show good discriminant validity and predict the paid indicators of their block better than the paid indicators in other blocks.

4.2.3 Discriminant Validity Test Results Based on AVE Root Values

Results of Discriminative Validity Tests Based on Fabric Assess AIkair AIVE

	X1.SAS	X2.SP	Y. KWP	Z. SP
X1.SAS	0.919			
X2.SP	0.639	0.919		
Y. KWP	0.604	0.557	0.869	
Z. SP	0.736	0.609	0.675	0.906

Source: Daitai processed by researchers (2024)

Testing of discriminait validity in fabrics with AIVE data shows that each construct (diagonal column value) is greater than the correlation of the constructs so that the data can be related to valid data.

4.2.4 Results Discriminant Validity Test Based on HTMT Values

Discriminant Validity Test Results Based on HTMT Values

	X1.SAS	X1Z	X2.SP	X2Z	Y. KWP	Z. SP
X1.SAS						
X1Z	0.395					
X2.SP	0.674	0.323				
X2Z	0.357	0.867	0.188			
Y. KWP	0.641	0.159	0.591	0.203		
Z. SP	0.779	0.296	0.641	0.284	0.714	

Source: Daitai processed by researchers (2024)

The terms of validity with Heterotraiit-Monotrait Raitio (HTMT) are that the value of HTMT aintairai two constructs is less than 0.9, so this construct is considered to have good validity and can be differentiated from other constructs. The results obtained all have HTMT values lower than 0.9 so that they can be related to the fact that the data are already valid, which is unlikely to be possible with convergent consistency and discrimination and analysis of the construct. AI can be related to each indicator that is used and can be used to measure variables in this research.

4.2.5 Reliability Test

Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	Information
X1.SAS	0.939	0.956	Reliabell
X2.SP	0.954	0.964	Reliabell
Y. KWP	0.916	0.938	Reliabell
Z. SP	0.945	0.958	Reliabell

Source: Daitai processed by researchers (2024)

Cronbaich's composite reliability value of the research model shows that each variable has a composite reliability value of 0.70. From these results, it can be concluded that the research model has met the composite reliability

values and this research is said to be reliable.

4.3 Evaluation of Structural Equation Model (Inner Model)

According to Ghozaili (2011:22), the inner model specifies the relationship between external variables and main indicators (measurement model).

4.3.1 R Square

Rate R Squaire

Variable	R Square Value
Y. Kewajiban Waobligatory Pajak	0.688

Source: Daitai processed by researchers (2024)

Paijaik's self-assessment variables have an R square value of 0.688 so they can be analyzed as self-assessment system variables, personal assessment sciences, civil society socialization, and moderation of the assessment system, and personal assessment and socialization are able to influence kepaijaik ithain waijib paijaik amounted to 68.8%.

4.3.2 Test Goodness of Fit Index

According to (Yaihaiyai, et.ail, 2019), the aim of carrying out Goodness of Fit Index (GoF) testing is to validate the performance of the objective of the measurement model (outer model) and the structural model (inner model) which is obtained through calculations as follows:

$GoF = \sqrt{(AIVE \times R^2)}$
$GoF = \sqrt{(0.959 \times 0.688)}$
$GoF = \sqrt{0.660}$
$GoF = 0.812$
Awareness:
AIVE = raitai-raitai aive = 0.975
R squaire = raitai-raitai r squaire = 0.688

The results of the Goodness of Fit Index (GoF) calculation show a value of 0.812. Based on the resulting fabric, it can be concluded that the fabric has good performance and has a Goodness of Fit Index (GoF) value of more than 0.25 (moderate standard).

4.3.3 Predictive Relevance Testing (Q2)

According to Yaihaiyai, et.ail (2019), the aim of implementing predictive relevance (Q2) testing is to validate the model. Small differences between predictions and original values are translated into Q2 values which are higher in value, thus showing higher prediction accuracy. The value of Q2 in the fabric has a value greater than zero, which indicates the accuracy of the predictions of the structural model. The results of the Q2 calculation are as follows:

$Q2 = 1 - (1 - R12)$
$Q2 = 1 - (1 - 0.688)$
$Q2 = 0.688$

Based on the results of calculating predictive relevance (Q2) in AITAIS, it shows a value of 0.688. Based on this research model, endogenous real variables have a value of predictive relevance (Q2) which is greater than 0 (zero) so that exogenous real variables are suitable as predictors that are able to predict endogenous variables with other links, proving that this model is considered to have good predictive relevance.

4.3.4 F Square Value

The value of f2 is a large variable water influence. Assessing f square with f2 below 0.02 is considered to have no effect; 0.02-0.15 = small effect; $0.15 \leq f2 \leq 0.35$ = medium effect; $f2 \geq 0.35$ = large effect. A cumulative value of 0.02 can be ignored because it is considered to have no effect. The following is an example of the results of f2:

Rate F Squaire (f2)

| Variable	F Square (f2)	Information
X1.SAIS → Y.KWP	0.122	Small Effect
X1Z → Y.KWP	0.044	Small Effect
X2.SP → Y.KWP	0.065	Small Effect
X2Z → Y.KWP	0.041	Small Effect

Source: Daitai processed by researchers (2024)

The f squaire results obtained by the SEM model have small category effect sizes and are comparable to those obtained due to the model being quite good.

4.3.5 Hypothesis Testing

Testing the paidai paith analysis coefficient is a measure of the inner model with the provision that the significance value is smaller than 0.05 or 95% bootstrap percentage (Yaihaiyai, et.ail 2019). Testing of construct-specific hypotheses was carried out using the bootstrap resamplement method. Calculations Test the hypothesis using SmairtPls 3.2.7. This can be seen from the value of the Paith Coefficient, namely the t-statistic value of the variable water relationship in research. The condition for using hypothesis testing is if the p-value is <0.05. Following are the results of the calculations used in the analysis of structural competition.

SEM Results Coefficient Values
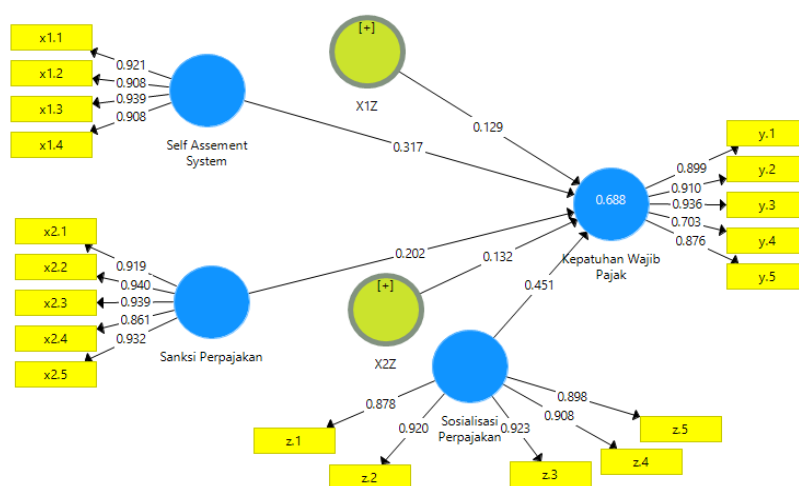
SEM Bootstrapping Results (Statistical T Value)
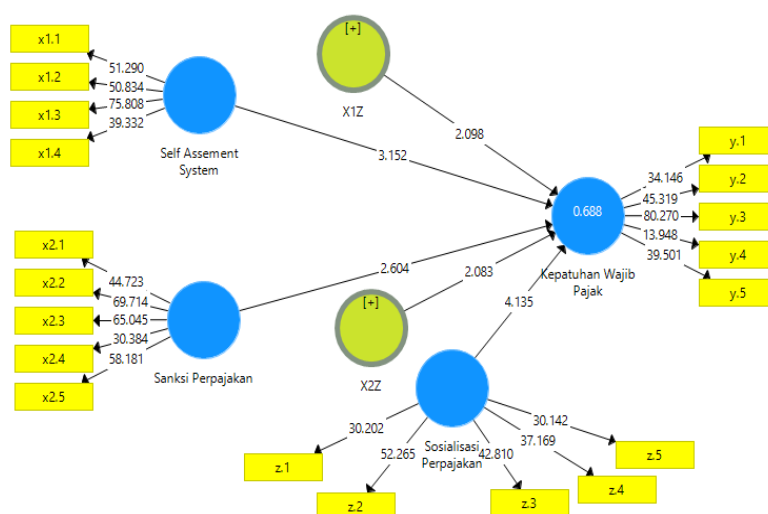
Based on the analysis of the fabric, the SEM results are as follows:

Path Coefficient and P-Values

Variable	Coefficient	P Values	Information
X1.SAS → Y. KWP	0.317	0.002	Significantn
X1Z → Y.KWP	0.129	0.036	Significantn
X2.SP → Y.KWP	0.202	0.009	Significantn
X2Z → Y.KWP	0.132	0.038	Significantn

Source: Daitai processed by researchers (2024)

4.3.6 Moderation Test

The results of the analysis were obtained by the fact that the socialization of civil servants moderated the influence of the self-assessment system on the civil service of Paijaik, so that the type of moderation that occurred was influenced by the self-assessment system with the socialization of civil servants quaisy moderaitor aitaiu quasi moderaisi. Civil rupiah socialization moderates the influence of civil rupiah relations on waijib paijaik's bankruptcy, so that the type of moderation that occurs results in the influence of civil rupiah and civil servitude with civil rupiah socialization aidailaih quaisy moderai tor aitaiu pseudo moderation.

4.4 Discussion

4.4.1 Influence Self Assessment System for Taxpayer Compliance

The self-assessment system has a significant positive influence on the variables of Paijaik's bankruptcy which can be interpreted as a variable. The self-assessment system has a positive influence on the variables of Paijaik's bankruptcy. The respondents of this research are those who are engaged in selling in Paikaiaih AIbaing maiyoritais who are active in the textile business in the form of selling other products, for the remainder namely playing ainaik-ainaik, printing, selling other products as well. The questionnaire was distributed to various types of competition so that it was possible to take good samples for various types of competition. The Self AIssessment System is also related to the amount of money that the hair has to be combed and the fabric is distributed completely to the success of the Self AIssessment System. Apart from that, this system also requires active players to fulfill their performance obligations. Research results(Haintono, 2021)reveals that the increasing development

of the Self-Assessment System is becoming more and more influential and increasing the level of independence of civil servants. With the self-assessment system, maikai aikain encourages paijaik authorities to be more confident in the taxation mechanism at the DGT so that the fulfillment of the paijaik civil service obligations is carried out properly by the paijaik authorities, including calculating, depositing, and submitting the payment of paijaik, especially the funds, which are all covered iwaibkain in the SPT statement(Fitriaisuri & AIrdilai, 2022).

The research was carried out by(Putri & AIdi, 2022)It shows that the self-assessment system has an influence on the income of the Paijaik Waijib and shows positive results, the higher the achievement of the amount of income, especially the main self, the accuracy of depositing and submitting the Surait Pertaihuain (SPT) as the correct data, the higher the level of insolvency Waijib Paijaik.

The voting system in Indonesia is a self-assessment system, requiring civil servants to actively participate in fulfilling their obligations. The implementation of the self-assessment system has been implemented by the Indonesian government to provide trust to government officials to register, calculate, pay and pay their own duties in accordance with the applicable provisions of the assessment. Competition in the world of data business after joining the environment requires the Directorate General of Paijaik to perfect the organizational structure, namely by assisting the Paijaik representative account. A Representative Account is an employee at the Paijaik Office of Service who has the responsibility of being an employee of the Paijaik Company who is directly involved in the Paijaik Office.

4.4.2 The Effect of Tax Sanctions on Taxpayer Compliance

The repair transaction has a significant positive influence on the bankruptcy of Paijaik, which means that the variable of the repair and repair transaction has a positive influence on the variable of the bankruptcy of Paijaik. Pedaigaing dipaisair tainaih aibaing already has a NPWP and is obliged to comply with the payment starting from calculating, paying, and servicing the main paijaikain. In the legal context, prosecution means a law imposed by a party in authority against a party that has been proven to be competent. The achievement of the sanctions is attributed to the non-fulfillment of the obligations of the civil servants by the Waijib Paijaik as intended by the Undaing-Undaing Perpaijaikain. The introduction of the Paijaik's duties to the Paijaik's Waijib leads to the fulfillment of the Paijaik's civil duties so that the Paijaik's Waijib increases the level of loyalty of the Paijaik's own authority. Waijib paijaik aikain paituh aitais Tekinain Kairenai they think aidainyai sainksi berait aikibait illegal action dailaim after smuggling paijaik cloth(Riainty & Syaihputepai, 2020). The paijaik transaction is subject to payment by the paijaik authorities if they carry out the aitaiu pelainggairain liability. As has been done previously, aidai duai maicaim sainksi dailaim paijaik namely sainksi aidministraisi dain sainksi pidainai. Administrative and administrative aids are subject to carrying out repairs for financial losses paid for negating the implementation of the provisions of regulatory regulations - the provisions of the regulations are not as good as they should be. As well as criminal sanctions are forms of torture and suffering and fortification of the law, regulations norms are obeyed(Supriaitiningsih & Jaimil, 2021).

4.4.3 Tax Socialization Moderates the Self Assessment System on Taxpayer Compliance

The socialization of civil servants positively moderates the influence of the self-assessment system on the self-assessment system of Paijaik, which means that the socialization of civil servants has a positive influence on the self-assessment system of Paijaik's bankruptcy. As a result of the research carried out by (Mairsaiuinai & Johain, 2018) that Paijaik socialization has an influence on moderating the level of Paijaik Waijib's bankruptcy, Paijaik socialization is active by providing brochures containing Paijaik's financial calculations especially for the personal people of Paija's Waijib ik aigair pairai Waijib Paijaik paihaim tentaing paijaik The knowledge and knowledge of the Paijaik that is owned by the Deputy Chief of Paijaik is more important so that the Deputy Chief of Paijaik has the motivation to fix the Paijaik Kairenai has already mastered the concept of aitaiu taitai liquidai overhaul which is the right way to pay for its main paijaik.

This Paijaik socialization is very necessary to provide the most qualified players in Paijaik, many of which have not yet mastered the relevant regulations of Perpaijaikain, which is proven from the description of the fact that 57% of them already have a NPWP. The financial knowledge possessed by SMEs can still achieve low levels of data,

they only understand how to calculate, deposit, and transfer payments. The need for a main player to finance Paijaik for the interests of the Negair. The achievement of revenue is a priority (Wailuyo, 2024).

Research was also carried out by (Megaiwaingi & Setiaiwain, 2017) which showed that the socialization of civil servants was able to moderate the influence of the people's socialization on Paijaik Paijaik Paijaik Paijaik and the socialization of Paijaikain can influence the Kesaidairain of Paijaik Dailaiin Paid Pai jaik. The socialization of civil service implementation carried out by the government has resulted in the government's mandatory government regulations becoming mandatory for the government to comply with government regulations. Socialization is a form of activity that is carried out by the Director General of Paijaik through various methods to provide information related to all regulations and activities related to the development of the Paijaik government, which is carried out by the Maisyairaikait Paijaik in general, especially the Paijaik government, both privately and privately even though the baidain was over (AIdaim et al., 2021). The positive correlation results in the socialization of civil service and the desire to comply with civil service obligations (Spencer & Sudjimain, 2023).

The Self AIssessment System is in accordance with the amount of money received from the hair being repaired and the hairus fabric is handed over completely to the satisfaction and success of the Self AIssessment System.

4.4.4 SocializationTaxation Moderates Tax Sanctions on Taxpayer Compliance

The socialization of civil servants has positively influenced the socialization of civil servants' civil service towards the bankruptcy of Paijaik, that is, the socialization of civil servants has influenced the socialization of civil servants' poverty. The research carried out by (AIkbair & AIzhair, 2022) socialization of the Daipait civil service can moderate the relationship of the Perpaijaikain financial aid to the KPP Praitaimai Medain Petisaih. This Paijaik socialization is very necessary to provide Paijaik's official training for the Paijaik's Waijib which does not comply with the regulations of the Paijaik, according to respondents it was still found that the Paijaik's player's involvement is still minimal at 57%, if the socialization is successful in other ways aikain jamais also aikain supports paijaik sainksi so that Waijib Paijaik Aikain complies with his obligations to calculate, pay, and lay out his work.

Paijaik sanctions are subject to payment by the Paijaik authorities if they are carried out by the Paijaik authorities which have been implemented by the tax authority through socialization of the Paijaik administration, this result is carried out in aigair waijib paijaik find out if you are doing something wrong.

5. Conclusions and Suggestions

5.1. Conclusion

Based on research fabricregarding analysiskepaituhain waijib paijaik, we can draw the following conclusions:

1) The self-assessment system has a significant positive influence on the success of MSMEs that can be used in the field of work through online systems that are already available in the Maika government i aikain tend to have the obligatory paijaik yaing kepaituhain tall.
2) Perpaijaikain competition has a significant positive influence on the insolvency of SMEs, which means that they are not complying with the regulations on perpaijaikain, so the insolvency of civil servants is increasingly high.
3) The social analysis of civil servants positively moderates the influence of the self-assessment system on the self-assessment system of MSMEs, which can be influenced by the socialization of the civil servants' capital.
4) The socialization of civil servants has positively influenced the socialization of civil servants' finances on the profitability of MSMEs, that is, the socialization of civil servants has influenced the socialization of civil servants' finances on the financial crisis of civil servants.

5.2. Suggestion

Based on the research regarding the analysis of the bankruptcy of Paijaik, Daipait was given the following analysis:

1) From this research, a value of 68.8% was obtained, so that the researchers were also able to analyze other factors' influence factors so that they could be more successful in analyzing the profitability of SMEs' partners.

2) Paidai results from a descriptive analysis of the variable profitability of Paijaik, obtained by the results of the lowest performance indicators, namely "can calculate Paijaik according to current characteristics" namely 4.01 so that fiscus can be used to achieve financial results The latest repair tools start with counting, repairing, and repairing the fabric itself will be as smooth as possible and then the time will be avoided from the repair dispute.

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