

The Influence of Awareness, Knowledge and Sanctions On Compliance Retribution Users Flats With Technology Information As Variables Moderation

*Determinants of
Compliance
Retribution Users*

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ABSTRACT

This paper aims to examine the power of information technology in moderating the relationship between awareness, knowledge and sanctions on compliance with flat user fees. This research is important because looking at previous studies produces different conclusions. Samples were taken using the simple random sampling method. The sample size was 122 flat residents who had lived there for more than 2 years. A quantitative approach is used to collect and analyze numerical data that can be measured and processed statistically where the survey method is given to respondents using purposive sampling. This research uses data analysis with Structural Equation Modeling (SEM) techniques. The results of the study concluded that awareness, knowledge and sanctions had a positive effect on compliance with flat user fees. However, when including technological information as a moderating variable, it is shown that awareness, knowledge and sanctions do not strengthen the relationship to compliance with flat user fees. This article has implications for the UPTD for Flats to coordinate with Bapenda to be able to integrate the existing QRIS with e-Retribution, and further consider factors that can increase Bogor City regional levies, especially Bogor City regional income related to flat rental levies.

Keywords: Awareness, Knowledge, Sanctions, Rusunawa User Retribution Compliance, and Information Technology

INTRODUCTION

Retribution is fees charged to must retribution as reward to use facilities, permits, and services provided in accordance with regulations that have been determined by the government area (Novianti, 2022) . Of the many sources reception area one necessary resources be noticed is retribution area, especially in Rusunawa Bogor City. Retribution areas in Bogor City were taken For various reasons and purposes in frame support income regional budget and financing service public. Some reason main Why retribution Bogor City area taken that is For support financing service public with wearing retribution, the Bogor City government can collect funds used For maintain and improve quality service said. With wearing retribution, government area can push more use responsible answer to source Power or facility public in Rusunawa.

Arrears payment rent retribution Flats will impact on income original areas, where there is a lack of awareness user Rusunawa that is not comply with payment limits end rent retribution. According to (Pasaribu & Wijaya, 2017) theory attribution when somebody empathize to the suffering of others then they will determine whether internal or external. Behavior that is directed in a way external is behavior that originates from outside, which accounts for that people are more Possible experience danger Because condition. The existence of the Bogor City Housing and Settlement Service here which

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oversees the UPTD Rusunawa as manager House stack up rent located in the Menteng area Asri Kota Bogor which refers to the complex apartment cheap designed For provide housing area cheap for family earn low and medium that provide water facilities, services sanitation, and electricity, as well as management and maintenance good property.

In the data recorded in the report finance Bogor City Rusunawa 2018 - 2022, PAD retribution data rent Rusunawa in 2022 (as of December 31, 2022) can seen that reception retribution Flats No achieve targets and experience decline income retribution amounting to 1,643,074,450 from what it should be reach the target of 2,004,544,000 billion with percentage (82%). It should be retribution Flats reach the target will but compliance public in payment rent Flats experience decline reporting realization of PAD in a number of year last. Situation This can hinder effort government in maximize state revenue from PAD Rusunawa sector. Based on this information, there are still some users who have not fulfilled their obligations to pay, as well as the existence of some of the arrears and fines that have not been paid by Rusunawa users, because there are users who do not comply with their obligations.

For support implementation payment Local Original Income (PAD) now can pay rent place live individually via technology information from the UPTD Rusunawa For do payment The UPTD for Flats has also implemented payment of fees through an application based on Quick Response Code Indonesian Standard (QRIS). QRIS is a QR Code that has been designed to follow the Indonesian national standard. This National QR Code Standard was launched by Bank Indonesia and the Indonesian Payment System Association (ASPI) since August 17, 2019. QRIS with the launch of SIPACAR (New Method of Information and Payment System). However, there are still obstacles in recording in the e-Retribution application due to changes in business flow.

One interesting phenomenon to analyze is the relationship between awareness, knowledge and sanctions on compliance with Rusunawa user fees with information technology as a moderating variable. Awareness, knowledge refers to the level of understanding and awareness of Rusunawa users about the importance of paying fees. This knowledge includes an understanding of the purpose of fees, the benefits obtained from paying fees, and the consequences of not paying fees. Sanctions are punitive measures or penalties imposed on users who do not pay fees in accordance with applicable provisions (I. Khotimah, J. Susyanti, 2020) . These sanctions can be in the form of fines, restrictions on access to certain facilities, or other legal actions (Marilyn, 2022) .

Compliance of Rusunawa user fees measures the extent to which Rusunawa users pay fees routinely and on time in accordance with the provisions set. Information technology as a moderating variable includes the use of digital payment systems, applications, or online platforms that make it easier for users to pay fees. The role of information technology as a moderating variable is to see whether the use of this technology strengthens or weakens the relationship between awareness of knowledge and sanctions on levy compliance. Therefore, compliance of Rusunawa users needs to be investigated further.

Research examining the compliance of Rusunawa users' levies is still rare. Previous studies that analyzed from the side of taxpayer compliance when associated with individual compliance, several main findings from the study can be applied in the context of compliance of Rusunawa users' levies, (Hapsari & Ramayanti, 2022) , (Wujarso & Napitupulu, 2020) , (Pujilestari et al., 2021) , (Meidawati & Azmi, 2019) , (Marilyn, 2022) , and (Muhtiar & Tambun, 2019) .

This study aims to examine the effect of awareness, knowledge and sanctions on the compliance of Rusunawa users' levies. The selection of independent variables is based on several reasons that are relevant to previous theories and research on individual compliance with financial obligations such as taxes and levies. Individual awareness of the obligation to pay levies plays an important role in influencing compliance behavior. If Rusunawa users have a high awareness of the importance of paying levies, they tend to be more compliant, users who are aware of the benefits obtained from paying levies, such as better maintenance of facilities and the environment, are more likely to pay levies on

time. Research shows that sufficient knowledge of the tax or levy system increases compliance because individuals better understand the process and importance of payment (Ayunda, 2011). Sanctions provide negative consequences that are avoided by users, thus encouraging them to comply with the rules (I. Khotimah, J. Susyanti, 2020).

Research conducted by Rahman and Yulianto (2018) examined individual taxpayer compliance with a focus on the influence of tax awareness and fiscal sanctions on the level of compliance. They found that taxpayer awareness and knowledge have a significant positive correlation with tax compliance, while sanctions also show a significant influence (Rahman & Yulianto, 2018). Unlike research (Rahman and Yulianto, 2018) which focuses on individual taxpayers, this study analyzes the compliance of Rusunawa users' levies. In addition, this study adds information technology variables as moderating variables, which have not been studied in previous studies.

With Thus, research This No only explore influence awareness, knowledge, and sanctions to compliance, but also how technology information can strengthen or weaken connection said. Throughout associated with theory attribution that is compliance must linked tax with attitude awareness user Flats use creation directed assessment to compliance That itself. Internal conditions or the external factors of the person concerned greatly influence his ability in judging others (Michael & Dixon, 2019). Selection variable This based on theory attribution stating that sanctions is factor external and awareness, and knowledge is internal factors. Relation theory attribution This is in which variable is the variable awareness and knowledge is internal variable factors sanctions is factor external (Friscayuarisanti et al., 2023).

Attribution theory is related with technology information is theory that explains How individual perceive and understand technology information. Attribution theory This focus on how individual attribute behavior technology information into the a number of factors, such as ability technology, security and convenience use (Sudrajat & Parulian Ompusunggu, 2015). Technology information own significant impact to compliance tax, okay in a way direct and also as variable moderation. Use technology information in system taxation can increase efficiency, transparency and ease of the tax process, which ultimately push improvement compliance tax. Test results that support influence positive technology information to compliance tax obtained from a number of research conducted by, (Kristiana Yolanda Wula Djo, 2022), and (Annisah & Susanti, 2021).

In terms of This according to Marilyn (2022), technology information can functioning as variable moderation that influences variable awareness, knowledge and sanctions to compliance retribution user Rusunawa. Technology easy information accessed and used by the public can increase awareness, knowledge they about rules and policies use technology information. In addition, technology information can also be facilitate implementation more sanctions effective, for example through filters and monitoring automatic to violation rules. With merge analysis awareness, knowledge, and sanctions, with variable moderation technology information. Research This expected can give outlook more Far about factors that influence ability public general in use technology information. Findings study can used For inform about education programs, services counseling, or other future initiatives that aim For increase awareness and power responsive user to technology information, which ultimately can increase behavior user.

This Study give contribution to literature about retribution user Rusunawa at UPTD Rusunawa. In addition, the findings This Study expected can beneficial for the Bogor City Regional Revenue Service for the purpose of For increase the target and realization of PAD in Bogor City and For increase policy on obedience community. Findings This Study expected beneficial No only For Topics related administration public, especially management finance the area that becomes focus and theme main study, but also for discipline other related sciences. Research This expected can give A little outlook for apparatus Bogor City Regional Government for become material input in taking policy in the future upcoming.

METHODS

This Study use method quantitative with method analysis *Structural Equation Model* (SEM) *Partial Least Square* (PLS). Used tool analysis in the form of SmartPLS (v.3.3.0), with objective help researcher get mark latent variables for objective prediction (Ghozali, 2011).

The population that becomes object This Study is Flats Menteng Asri Bogor City. The reason why Flats Menteng Asri, Bogor City has become population This Study is because the data regarding population, condition housing, and factors related available or can accessed with easy, make Flats Menteng Asri becomes a practical choice For study.

Taking technique sample in This Study use *purposive sampling*. The sample must be in a way accurate reflect condition population, which requires every conclusion made about population from findings research taken from sample. Research This use user Flats Menteng Asri, Bogor City as sample research. Reasons for using sample user Flats Menteng is beautiful in Bogor City because relatively easy accessible to researchers, allowing For do survey, interview, or observation direct with more easy and efficient.

The data that used in This Study is primary data in the form of questionnaire data filled out by respondents online using Google Form media, so that instruments used in This Study is survey questionnaire with criteria data sources used is user flats that have been occupy more from 2 years and registered with the UPTD Rusunawa administration the city the beauty of Bogor City. This Study related with variable awareness (X1), knowledge (X2), sanctions (X3), technology information (Z), and compliance retribution user Flats (Y).

In research This use criteria user The flats that have been occupy more from 2 years Because For evaluate whether user Flats own stability in his life in Rusunawa. Stability This can covers awareness, knowledge pay retribution rent flats in a way consistent, compliance to regulation user Flats.

RESULTS AND DISCUSSION

Statistics Descriptive

Previously, there were eliminated indicators Because loading factor value is higher small from 0.7 namely PNG 7 with result 0.694. Statistical Results descriptive shows KSD1 has the average value (mean) is around 4.91. Medium (value middle) is 5, which shows that part big observation is at around mark the.

Standard the deviation around 0.51 indicates variation of data around the mean. Its value range between 3 to 6 which means mark lowest is 2 and the value highest is 6. KSD2 has the mean value is around 4.77, the median is is 5, and the standard the deviation around 0.68. The value range between 1 and 6, indicating more variations small compared to with KSD1. KSD 3 has the mean value is around 4.87, the median is is 5 and standard the deviation around 0.61. The value range between 2 to 6. KSD 4 has the mean value is around 4.77, the median is is 5, and the standard The deviation is 0.69 The value range between 1 to 6. KSD 5 has the mean value is around 4.84, the median is is 5, and the standard The deviation is 0.55 The value range between 3 to 6. KSD 6 has the mean value is around 4.90, the median is is 5, and the standard The deviation is 0.53 The value range between 3 and 6. PNG1, PNG2, PNG3, PNG4, PNG5, and PNG6 have mean values are around 4.85, 4.79, 4.82, 4.81, 4.75, 4.81. All variable the has a median of 5 and a standard deviations are approximately 0.58, 0.71, 0.62, 0.62, 0.75, 0.66, respectively.

Next, Table 1 is T-test results Range mark for 4 variables These PNG1, PNG2, PNG3, PNG4 are 3 to 6 while PNG5, and PNG6 are 2 to 6. SKS1, SKS2, SKS3, SKS4 and SKS5 have the mean values are around 4.80, 4.82, 4.73, 4.76, and 4.78. All variable the has a median of 5, and a standard deviations are approximately 0.59, 0.62, 0.66, 0.61, 0.56 respectively. The range mark for 5 variables This is 3 to 6. KPR1, KPR2, KPR3, KPR4, and KPR5 have mean values are around 4.86, 4.85, 4.87, 4.86, 4.83. All variable the has a median of 5, and a standard deviations were approximately 0.49, 0.45, 0.59, 0.56, and 0.53, respectively. The range mark for 4 variables This KPR1, KPR2, KPR, KPR5 is 3 to

6, while the 1 variable KPR3 ranges values 2 to 6. TKI1, TKI2, TKI3, TKI4 and TKI5 have the mean values are around 4.81, 4.81, 4.82, 4.82, and 4.74. All variable the has a median of 5, and and standard deviations were approximately 0.65, 0.67, 0.56, 0.58, 0.81, respectively, with range TKI value 1 2 up to 6, TKI2, TKI5 1 to 6, TKI3, TKI 4 3 to 6. Regarding statistical test results descriptive is as following :

Table 1. Statistics Descriptive

Indicator	Mean.	Med.	Min.	Max.	Std. Dev.	Respondents
KSD1	4.911	5	3	6	0.510	122
KSD2	4.772	5	1	6	0.684	122
KSD3	4.878	5	2	6	0.619	122
KSD4	4.772	5	1	6	0.696	122
KSD5	4.846	5	3	6	0.556	122
KSD6	4.902	5	3	6	0.532	122
PNG1	4.854	5	3	6	0.580	122
PNG2	4.797	5	3	6	0.710	122
PNG3	4.829	5	3	6	0.621	122
PNG4	4.813	5	3	6	0.629	122
PNG5	4.756	5	2	6	0.758	122
PNG6	4.813	5	2	6	0.667	122
SKS1	4.805	5	3	6	0.593	122
SKS2	4.821	5	3	6	0.625	122
SKS3	4.732	5	3	6	0.663	122
SKS4	4.764	5	3	6	0.613	122
SKS5	4.780	5	3	6	0.564	122
CPR1	4.862	5	3	6	0.499	122
KPR2	4.854	5	3	6	0.454	122
KPR3	4.878	5	2	6	0.592	122
KPR4	4.862	5	3	6	0.561	122
KPR5	4.837	5	3	6	0.532	122
TKI1	4.813	5	2	6	0.655	122
TKI2	4.813	5	1	6	0.679	122
TKI3	4.829	5	3	6	0.566	122
TKI4	4.821	5	3	6	0.585	122
TKI5	4.740	5	1	6	0.815	122

Source : Output SmartPLS year 2024

Analysis Results Data Testing

In research Here, SEM-PLS analysis was used, and the application program device soft SmartPLS 3.0 helps procedure computation. Statistical methods multivariate For compare Lots variable bound and free called analysis square the smallest partial (PLS). PLS is technique SEM statistics based variants created For finish regression multiple If happen problem specific to data such as size sample limited research, missing values, and multicollinearity (Arabella Oentari Fuadi, 2005). External and internal models must evaluated For evaluating the *Partial Least Square* (PLS) model.

Test Instrument

Validity and reliability test instruments used in This Study tested with use sample as many as 122 users The flats that have been occupy more from 2 years. Findings analysis Then used For gather information For study additional. With use tool analysis SmartPLS 3.0, impact awareness, knowledge, sanctions, compliance retribution user Rusunawa, and technology information.

Partial Least Square (PLS) Model Scheme

This Study use method Partial Least Square (PLS) analysis with software SmartPLS 3.0 for testing hypothesis. The suggested PLS program model scheme is as following :

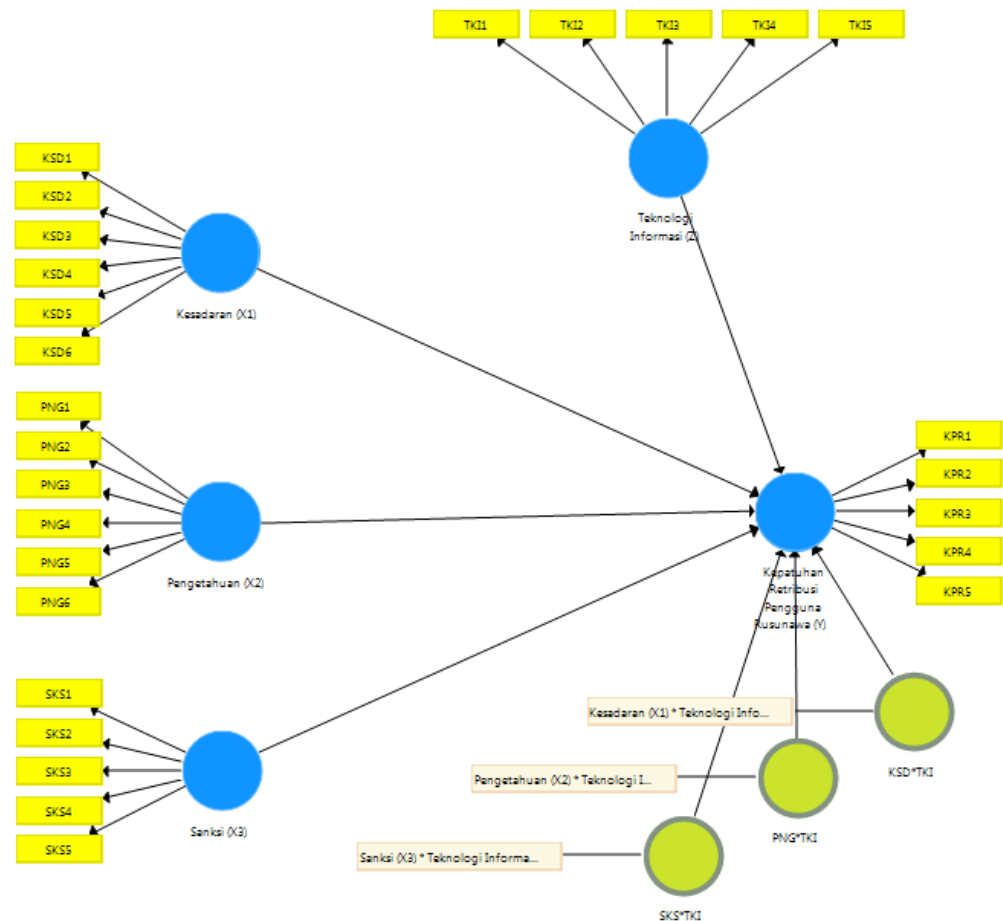


Figure 1. Partial Least Square (PLS) Model Scheme

Source : Output SmartPLS year 2024

Outer Model Evaluation or Measurement Model

Evaluation end external This Study produce variable auditor independence is reflected Of the 4 indicators, the auditor's competence is reflected of the 5 indicators, ethics the auditor profession is reflected of 9 indicators, and the audit quality reflected of 6 indicators. Three criteria used in stage analysis SmartPLS For assessing reflective models outside : Cronbach's Alpha, Composite Reliability, and Average Variance Extraordinary (AVE) for every variable. Third criteria testing the is as following :

1. Discriminant Validity: A variable is said to be valid if the Average Variance Extracted (AVE) for each variable > 0.50.
2. Copy Reliability : A variable it is said reliable If Coposite Reliability each variable > 0.70.
3. Cronbach's Alpha : A variable it is said reliable if Cronbach's Alpha each variable > 0.70.

Validity test

Validity Discriminant Validity

Validity Discriminant can determined through method *Average Variance Extracted* (AVE) for every indicators that have criteria > 0.5 for said to be valid.

Table 2. Discriminant Validity Average Variance Extracted (AVE) Method

Construct	Average Variance Extracted (AVE)	Explanation
Awareness	0.738	Valid
Knowledge	0.691	Valid
Sanctions	0.768	Valid
Compliance Retribution Users Flatsco	0.653	
Technology Information	0.755	Valid

Source : Data processed in 2024

Based on the data in table 2 above seen AVE value of variable awareness > 0.5 with value 0.738, for variable knowledge > 0.5 with value 0.691, for variable sanctions > 0.5 with mark of 0.768, for variable compliance retribution user Rusunawa > 0.5 with mark of 0.653 and for variable technology information > 0.5 with mark of 0.755. This is show that every variable have validity good discriminant.

Test Reliability Test

Reliability Composite (Composite Reliability)

Reliability Composite is parts used For test reliability indicators variable. A variable can it is said reliable if Composite Reliability value of each variable > 0.70. The following mark Reliability Composite for each variable :

Table 3. Tests Reliability Test

	Reliability Composite (Composite Reliability)	Explanation
Awareness	0.944	Reliable
Knowledge	0.931	Reliable
Sanctions	0.943	Reliable
Compliance Retribution Users Flats	0.903	Reliable
Technology Information	0.939	Reliable

Source : Data processed in 2024

Based on table 3 above seen Composite Reliability value of variables awareness > 0.7, namely 0.944, for variable knowledge have value > 0.7, namely 0.931, for variable sanctions have value > 0.7, namely 0.943, for variable compliance retribution user Flats have value > 0.7 is 0.903 and for variable technology information have value > 0.7 is 0.939. This is show that each variable have Composite Reliability value > 0.70 which means fifth variable the reliable.

Alpha Cronbach

Composite Reliability Reliability above can reinforced with use Cronbach's Alpha value. A variable can it is said reliable if has Cronbach's Alpha > 0.70. Following Cronbach's Alpha value f each variable.

Table 4. Cronbach's Alpha

	Alpha Cronbach	Explanation
Awareness	0.929	Reliable
Knowledge	0.910	Reliable
Sanctions	0.924	Reliable
Compliance Retribution Users Flats	0.866	Reliable
Technology Information	0.919	Reliable

Source : Data processed in 2024

Based on table 4.8 above seen Cronbach's Alpha value on the variable awareness > 0.7 with mark of 0.929, on the variable knowledge > 0.7 with mark of 0.910, on the variable sanctions > 0.7 with mark of 0.924, on the variable compliance retribution user Rusunawa > 0.7, namely of 0.866, and for variable technology information > 0.7 namely of 0.919 This is show that each variable has Cronbach's Alpha > 0.70 and shows that third variable

the reliable.
Uji Multikolinearitas

Tabel 5 Uji Multikolinearitas

	VIF
KSD1	2.362
KSD2	8.717
KSD3	3.415
KSD4	8.510
KSD5	3.540
KSD6	2.944
PNG1	2.806
PNG2	3.910
PNG3	3.434

	VIF
PNG4	3.092
PNG5	4.959
PNG6	2.918
SKS1	3.355
SKS2	4.662
SKS3	5.546
SKS4	7.827
SKS5	4.855
KPR1	2.299
KPR2	2.577
KPR3	2.175
KPR4	13.642
KPR5	14.337
TKI1	5.102
TKI2	3.716
TKI3	2.883
TKI4	3.539
TKI5	3.165

Source : Output SmartPLS year 2024

Based on Table 4.7 above, the results of Collinearity Statistics (VIF) are used For see multicollinearity test with know the magnitude interlocation between variable independent. There is or whether or not multicollinearity can seen from the size of the VIF. If VIF is more big or The same with 0.1 or VIF value is higher small out of 10, then can it is said there is symptom multicollinearity. Table 4.7 shows that 25 variables have VIF value is higher big than 0.1 and VIF value is more small The same with 10. While the 2 variables have VIF value is higher big than 0.1 and VIF value is more small The same with 10. So it can be concluded that 2 variables in This Study there is multicollinearity.

Inner Model Evaluation

Following structure proposed PLS program model that was evaluated use Coefficient determination (R2) and Hypothesis Testing (Influence Direct and Indirect Influence) :

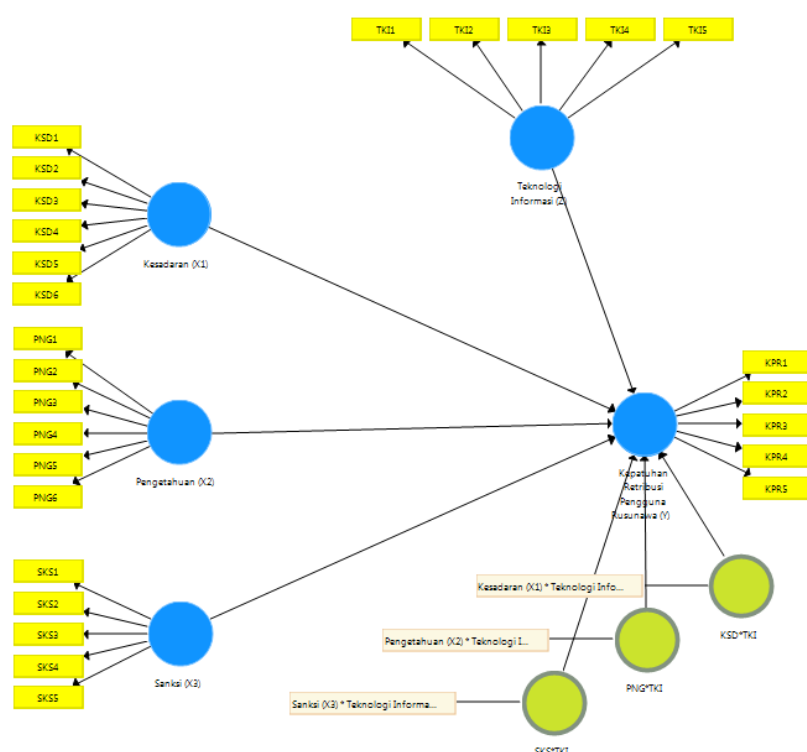


Figure 2 Inner Model Evaluation

Source : Output SmartPLS year 2024

Coefficient Determination (R^2)

The size coefficient determination (R-square) is used For measure how much big a variable bound influenced by variables others. It is mentioned R^2 result is 0.67 to on For dependent latent variable in the structural model identify influence variable free (which influences) variable bound (influenced) is in the category good. While If the result is 0.33-0.67 then including in category is, and if the result is 0.19-0.33 then including in category weak.

Based on data processing that has been done with use smartPLS 3.0 acquired R-Square value as following :

Table 6 Coefficients Determination

	R Square	R Square Adjusted
Compliance Retribution Users Flats (Y)	0.650	0.628

Source : Output SmartPLS year 2024

R-square table is used For see the magnitude influence awareness, knowledge, sanctions, technology information to compliance retribution user Flats with mark of 0.650, and stated that variables the have strong influence to variable compliance retribution user Flats.

Testing hypothesis

With inspect r statistic and P value, then the result can used For answer question study based on data processing that has been done. If the P Value is less from 0.05 then hypothesis considered accepted. Because in This Study there is variable independent, dependent, and moderate, then there is influence direct and indirect directly. With using Bootstrapping Technique Path Coefficient, findings testing smartPLS program hypothesis displayed as following.

Table 7 Hypothesis Test Results Through the Path Coefficient Bootstrapping Technique

	Original Sample (O)	Sample Mean (M)	Deviation Standard (STDEV)	Statistics (O/STDEV)	P Value
Awareness -> Compliance Retribution Users Flats	-0.230	-0.230	0.125	1,836	0.067
Knowledge -> Compliance Retribution Users Flats	0.528	0.517	0.161	3,276	0.001
Sanctions - > Compliance Retribution Users Flats	0.273	0.284	0.125	2,193	0.029
Technology Information - > Compliance Retribution Users Flats	0.352	0.362	0.171	2,060	0.040
KSD*TKI -> Compliance Retribution Users Flats	0.127	0.117	0.119	1,067	0.286
PNG*TKI -> Compliance Retribution Users Flats	0.149	0.140	0.148	1,005	0.315
SKS*TKI -> Compliance Retribution Users Flats	-0.189	-0.175	0.118	1,608	0.108
Awareness -> Compliance Retribution Users Flats	-0.199	-0.191	0.154	1,295	0.196
Knowledge -> Compliance Retribution Users Flats	0.447	0.425	0.174	2,567	0.011
Sanctions - > Compliance Retribution Users Flats	0.335	0.340	0.128	2,612	0.009
Technology Information - > Compliance Retribution Users Flats	0.209	0.233	0.176	1,187	0.236
Awareness -> Compliance Retribution Users Flats	-0.192	-0.174	0.142	1,358	0.175
Knowledge -> Compliance Retribution Users Flats	0.582	0.581	0.133	4,388	0,000
Sanctions - > Compliance Retribution Users Flats	0.385	0.381	0.106	3,630	0,000

Source : Output SmartPLS year 2024

This Study put forward 6 hypotheses. Testing hypothesis use technique bootstrapping analysis. Next H0 is rejected based on P Value results if the P Value of each variable not enough of 0.05. The Original Sample shows beneficial influence. Here results summary testing influence direct :

Table 8 Results of Direct Effect Test

	Hypothesis	Original Sample	P Value	Information
Awareness -> Compliance Retribution Users Flats	H1	-0.230	0.067	Negative and Significant
Knowledge -> Compliance Retribution Users Flats	H2	0.528	0.001	Positive and Significant
Sanction -> Compliance Retribution Users Flats	H3	0.273	0.029	Positive and Significant
KSD*TKI -> Compliance Retribution Users Flats	H4	0.127	0.286	Positive and Insignificant
PNG*TKI -> Compliance Retribution Users Flats	H5	0.149	0.315	Positive and Insignificant
SKS*TKI -> Compliance Retribution Users Flats	H6	-0.189	0.108	Negative and Insignificant

Source : Output SmartPLS year 2024

Based on table 8 above seen that influence direct awareness to compliance retribution user Flats produce t- statistic value of 1.836 with a p-value of 0.067, so obtained mark probability < level of significance (0.05). With mark coefficient path -0.230. So it can concluded that influence awareness to compliance retribution user Flats is negative and significant. So awareness influential significant to compliance retribution user Rusunawa, then H1 is accepted.

statistic value influence knowledge to compliance retribution user Flats that is of 3.276 with a p-value of 0.001, so obtained mark probability < level of significance (0.05). With mark coefficient path 0.528. So it can concluded that influence knowledge to compliance retribution user Flats is positive and significant. So knowledge influential significant to compliance retribution user Rusunawa, then H2 is accepted.

statistic value influence sanctions to compliance retribution user Flats that is of 2.193 with a p-value of 0.029, so obtained mark probability < level of significance (0.05). With mark coefficient path 0.273. So it can concluded that influence sanctions to compliance retribution user Flats is positive and significant. Then the sanctions influential significant to compliance retribution user Rusunawa, then H3 is accepted.

statistic value influence awareness user Flats with technology information as variable moderation that is of 1.067 with a p-value of 0.286, so obtained mark probability > level of significance (0.05). With mark coefficient path 0.127. So it can concluded that influence awareness user Flats weaken connection compliance retribution user The flats that moderated by technology information. Based on results on can known that H4 is rejected, meaning awareness moderated by technology information weaken and not strengthen connection with awareness to compliance retribution user Flats.

statistic value influence knowledge user Flats with technology information as variable moderation that is of 1.005 with a p-value of 0.315, so obtained mark probability > level of significance (0.05). With mark coefficient path 0.149. So it can concluded that influence knowledge user Flats weaken connection knowledge retribution user Technology - moderated flats information. Based on results on can known that H5 is rejected, meaning knowledge moderated by technology information weaken and not strengthen connection with knowledge to compliance retribution user Flats.

statistic value influence sanctions user Flats with technology information as variable moderation that is of 1.608 with a p-value of 0.108, so obtained mark probability > level of significance (0.05). With mark coefficient path 0.149. So it can concluded that influence sanctions user Flats weaken connection compliance retribution user The flats that moderated by technology information. Based on results on can known that H6 is rejected, meaning sanctions moderated by technology information weaken and not strengthen connection with sanctions to compliance retribution user Flats.

Discussion

Based on results the above hypothesis can made into reference For explain formulation the problem being studied.

Influence awareness to compliance retribution user Flats

Research result This explain that awareness influential positive to compliance retribution user Rusunawa. For support study previously which proves existence influence positive awareness to compliance must tax (Hidayat & Maulana, 2022), (Rahmawati et al., 2023), (Sunaryon N.Tuah, 2023), (Pranandika & Jaeni, 2023) so hypothesis First accepted. Research previously (Hidayat & Maulana, 2022), (Rahmawati et al., 2023), (Sunaryon N.Tuah, 2023), (Pranandika & Jaeni, 2023) using the same population that is must tax at KPP Pratama with different locations, but third variable the use variable awareness and use Structural Equation Model (SEM) method.

So from that, Research This use population Flats the city beautiful city of Bogor, with characteristics user Rusunawa registered with the administration updated Flats the city beautiful city Bogor, and users who have already occupy more from 2 (two) years. Research This confirm results study previously with show that although use different moderation, however obtained identical results. However, the results This Study different with research (Sunaryon N.Tuah, 2023). Differences results This Study can caused by

differences population used that is must personal tax registered at KPP Pratama Palangkaraya.

With thus results This Study show that awareness influential positive to compliance retribution user Flats Because awareness user Flats realize will importance pay retribution in a way appropriate time and appropriate the specified rates, as well as awareness they about obligation pay retribution and avoidance sanctions that can be applied If No pay retribution in a way appropriate time and appropriate specified rate.

Influence knowledge to compliance retribution user Flats

Research result This explain that knowledge influential positive to compliance retribution user Rusunawa. Research results This support study previously which proves existence influence positive knowledge to compliance must tax (Viggly Anggini, Rika Lidyah, 2021), (Kesaulya & Pesireron, 2019), (Dewi & et al., 2020), and (Sandria et al., 2023), so that hypothesis second accepted. Research previously (Viggly Anggini, Rika Lidyah, 2021), (Kesaulya & Pesireron, 2019), (Dewi & et al., 2020), and (Sandria et al., 2023) used different populations However third variable the use the same population that is must tax at KPP Pratama with different locations, and use Structural Equation Model (SEM) method.

So from That This Study use population Flats the city beautiful city of Bogor, with characteristics user Rusunawa registered with the administration updated Flats the city beautiful city Bogor, and users who have already occupy more from 2 (two) years. Research This confirm results study previously with show that although use different moderation, however obtained identical results. However, the results This Study different with research (Ariesta & Latifah, 2017). Differences results This Study can caused by differences population used that is. must tax at the Semarang Candisari Pratama Tax Office.

With Thus, the results study show that knowledge influential positive to compliance retribution user Flats Because knowledge user Flats about importance pay retribution in a way appropriate time and appropriate the specified rates, as well as awareness they about obligation pay retribution and avoidance sanctions that can be applied If No pay retribution in a way appropriate time and appropriate specified rate.

Influence sanctions to compliance retribution user Flats

Research result This explain that sanctions influential positive to compliance retribution user Rusunawa. Research results This support study previously which proves existence influence positive sanctions to compliance must taxes (Fitrianingsih et al., 2018), (Meidawati & Azmi, 2019), (Rioni & Saraswati, 2018), (Muhtiar & Tambun, 2019), so that hypothesis third accepted. Research Previously (Fitrianingsih et al., 2018), (Meidawati & Azmi, 2019), (Rioni & Saraswati, 2018), and (Muhtiar & Tambun, 2019) used different populations However third variable the use the same population that is must tax at KPP Pratama with different locations, and use Structural Equation Model (SEM) method.

So from That This Study use population Flats the city beautiful city of Bogor, with characteristics user Rusunawa registered with the administration updated Flats the city beautiful city Bogor, and users who have already occupy more from 2 (two) years. Research This confirm results study previously with show that although use different moderation, however obtained identical results. However, the results This Study different with research (Siamena et al., 2017). Differences results This Study can caused by differences population used that is must personal tax at the Manado Pratama Tax Office.

With Thus, the results study show that knowledge influential positive to compliance retribution user Flats Because knowledge user Flats about importance pay retribution in a way appropriate time and appropriate the specified rates, as well as awareness they about obligation pay retribution.

The role of moderation technology information in connection awareness to compliance retribution user Flats

Research result This explain that awareness moderated by technology information No strengthen connection positive awareness to compliance retribution user Rusunawa. Test

results This confirm that action individual influenced by internal factors in the form of awareness individual the in determine a decision certain, including obedient in fulfillment obligation tax. Research This No in line with what was done by (Chong and Arunachalam, 2018), (Marilyn, 2022) stated that variable awareness must tax No influential direct to compliance must tax. Based on results on can known that hypothesis fourth This rejected, meaning technology information in This Study more Lots applied to possible applications Already used as information background behind than as means For help user become more proficient, awareness moderated by technology information weaken and not strengthen connection with awareness to compliance retribution user Flats.

The role of moderation technology information in connection knowledge to compliance retribution user Flats

Research result This explain that knowledge moderated by technology information No strengthen connection knowledge to compliance retribution user Rusunawa. Research previously (Ermawati, 2018); (Andinata, 2016) stated knowledge No influential to compliance must tax.

Technology information can reduce payment required for user Rusunawa. However there is difference results research conducted (Marilyn, 2022) states that, technology information No mitigate impact knowledge taxes and sanctions tax to compliance tax.

Based on results on can known that hypothesis fifth This rejected, meaning technology information in This Study more Lots applied to possible applications Already used as information background behind than as means For help user become more advanced, technologically moderated knowledge information weaken and not strengthen connection with knowledge to compliance retribution user Flats.

The role of moderation technology information in connection sanctions to compliance retribution user Flats

Research result This explain that technology - moderated sanctions information No strengthen connection with sanctions to compliance retribution user Rusunawa. Research This in line with that carried out by (Widagsono, 2017), stating that variable sanctions must tax No influential direct to compliance must tax.

Based on results on can known that hypothesis fifth This rejected, meaning technology information in This Study more Lots applied to possible applications Already used as information background behind than as means For help user become more proficient, technology - moderated sanctions information weaken and not strengthen connection with sanctions to compliance retribution user Flats.

Connection theory attribution with results study

In research This show that awareness, knowledge, and sanctions everything relate positive with compliance retribution user flats support theory attribution. Awareness and knowledge leads to internal attribution, where the individual feel responsible answer and understand importance payment rent retribution. While that, sanctions leading to attribution external, where the individual influenced by factors external For comply rules. So from that, in This Study show that theory attribution This important in influence behavior compliance retribution user Flats Menteng Asri. Meanwhile variable moderation technology information in This Study weaken connection with theory attribution. So from That in matter This technology reviewed information in This Study No influential in connection awareness, knowledge and sanctions to compliance user rusunawa. Technology information in This Study more relevant with possible applications has developed as means For provide information that has been used only, compared as means For help user become more proficient.

CONCLUSION

This study concludes that awareness has a positive effect on the compliance of Rusunawa users with levies, meaning that Rusunawa users' awareness of the obligation to pay levies can influence their level of compliance in fulfilling these obligations.

positive on the compliance of Rusunawa user fees, the positive influence shows that with the knowledge of Rusunawa users, it will increase the compliance of Rusunawa user fees. These results will be relevant and reliable, to increase the knowledge of Rusunawa users. Knowledge is one of the important factors that influences the compliance of Rusunawa users in paying fees. Users who have a good understanding of the importance of fees, the purpose of using the fees, and the consequences of not paying fees, tend to be more compliant.

Sanctions have a positive effect on the compliance of Rusunawa users' levies, the positive effect shows that with the existence of sanctions for Rusunawa users, it will increase the compliance of Rusunawa users' levies. These results will be relevant and reliable, to improve sanctions for Rusunawa users. Sanctions are needed consistently and firmly to improve the attribution of mandatory payments in implementing their compliance, the imposition of penalties for violators is intended to prevent unwanted behavior so that what is expected is achieved better mandatory payment compliance.

Awareness moderated by information technology does not strengthen the relationship with awareness of user levy compliance. Rusunawa, stated that information technology does not moderate or weaken tax knowledge and tax sanctions on taxpayer compliance. Based on the results above, it can be seen that the fourth hypothesis is rejected, meaning that awareness moderated by information technology weakens and does not strengthen the relationship with awareness of user levy compliance. Rusunawa. Knowledge moderated by information technology does not strengthen the relationship between knowledge and user levy compliance. Rusunawa, meaning that the knowledge variable moderated by information technology weakens and does not strengthen the relationship with knowledge on user levy compliance. Flats.

Sanctions moderated by information technology do not strengthen the relationship with sanctions on user levy compliance. Rusunawa, based on the results above, it can be seen that the sixth hypothesis in this paper is rejected, meaning that the sanction variable moderated by information technology weakens and does not strengthen the relationship with sanctions on user levy compliance. Flats.

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