

Artikel Michelle Leoni

by Jdm Unnes

Submission date: 10-Jan-2024 08:22AM (UTC+0700)

Submission ID: 2268639002

File name: Initial_CE_Michelle_Leoni.doc (577.5K)

Word count: 7976

Character count: 48034

How Tax Knowledge Mediates Business Performance?

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Info Article

History Article:
Submitted
Revised
Accepted

Keywords:
Tax Awareness; Tax
Knowledge; Business
Performance; Tax
Governance

Abstract

This study aimed to determine the influence of tax awareness on business performance and to examine the effect of tax knowledge as a mediating variable. The research adopted a survey with distribution of questionnaires via G-Forms. The sample consisted of Individual Taxpayer who own sole proprietorships. The data analysis utilized PLS. The study demonstrated that high tax awareness and tax knowledge had a positive impact on taxpayers to fulfill their tax obligations, thereby enhancing business performance. The results of the mediation test confirmed that Tax Knowledge plays an effective mediating role. Tax awareness remained the main factor. Increasing tax awareness encourages taxpayers to seek broader knowledge about tax regulations and their interpretations, which affects the efficiency of the company's cash flow. This drive companies to make innovative decisions by optimizing tax regulations and incentives. This study confirmed that tax awareness and tax knowledge contributed to improving taxpayers' compliance. Nevertheless, integrating tax awareness with tax knowledge not only improves taxpayers' compliance but also leads to improved business performance.

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Bagaimana Pengetahuan Pajak Memediasi Performa Bisnis?

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran pajak terhadap kinerja perusahaan serta menguji pengaruh Tax Knowledge sebagai variabel mediasi. Penelitian menggunakan pendekatan kuantitatif dengan penyebaran kuesioner melalui google form. Sample adalah WPOP yang memiliki usaha perseorangan. Analisis data penelitian menggunakan Partial Least Square. Penelitian membuktikan bahwa tax awareness dan tax knowledge berdampak positif pada pelaksanaan kewajiban perpajakan dengan baik sehingga meningkatkan kinerja bisnis. Hasil uji mediasi dalam penelitian ini membuktikan bahwa Tax Knowledge berperan sebagai mediator efektif. Tax awareness menjadi faktor utama dalam penelitian ini. Peningkatan tax awareness mendorong wajib pajak untuk mencari pengetahuan lebih luas terkait ketentuan perpajakan dan interpretasinya sehingga berdampak pada efisiensi dan efektivitas cash flow perusahaan. Hal ini mendorong perusahaan menghasilkan keputusan inovatif dengan mengoptimalkan ketentuan dan insentif pajak sehingga meningkatkan pertumbuhan bisnis. Integrasi tax awareness dan tax knowledge sebagai faktor yang saling melengkapi dan terintegrasi, dapat meningkatkan kepatuhan wajib pajak dan kinerja bisnis

JEL Classification: ... (sesuai dengan topik riset penulis)

How to Cite: Author's name. (20...). Title of the article. *Jurnal Dinamika Manajemen*, Vol(No), xx-xx

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ISSN
2086-0668 (print)
2337-5434 (online)
DOI: xxxxxxxxxxxx

INTRODUCTION

(Nimer et al., 2022) discuss how the quality of government, law enforcement, prevention of corruption by public officials, political stability, and public perceptions of public governance can impact tax evasion behavior. If taxpayers have a negative perception of state financial management, their motivation and awareness to fulfill their tax obligations in accordance with applicable regulations may decrease. According to (Afroj et al., 2021), an individual's awareness as a citizen can be developed through the psychological satisfaction they experience from the services provided by the government. (Afroj et al., 2021) emphasized that attention and concern are crucial aspects of awareness in the context of their research. If tax authorities do not pay attention and care, taxpayers may perceive taxes as a burden on companies, leading to negative attitudes and motivations for tax evasion, as noted by (Bimo et al., 2019). This, in turn, can reduce tax awareness. When tax authorities provide clear information about tax rules, reporting and payment procedures, and the consequences of not paying taxes, taxpayers become more aware. This increased awareness leads to a sustainable increase in tax knowledge, as taxpayers better understand their rights and obligations regarding taxes (Rahmiati & Inayah, 2021). Raising awareness can be a powerful motivator for taxpayers to willingly contribute a portion of their income and towards the betterment and progress of their country. Taxpayer awareness refers to the knowledge, acknowledgement, respect, and compliance with relevant tax regulations, as well as the sincerity and willingness to fulfill tax obligations (Nurkhin et al., 2018).

According to Hanus & Wu (2016), awareness is the first step towards taking further action. When an individual experiences insecurity, they are often motivated to acquire knowledge and seek protective measures. According to (Xin & Seo, 2020), one's behavior and activities will incorporate awareness. Having knowledge about taxes is crucial as it can motivate taxpayers to comprehend the tax incentives that can enhance their business performance (Makeeva et al., 2019). Businesses that prioritize sustainable innovation can benefit from the government's super deduction tax facility, which allows for a reduction in gross income of up to 300 percent. This can lead to improved performance for these companies. When making decisions about investment portfolio diversification or capital structure, it is important to take taxes into consideration (Holtzman, 2011). Managing formal and material tax obligations in accordance with tax provisions can have a positive impact on a company's reputation, which is considered intangible capital. This, in turn, can lead to an improvement in the company's financial performance (Kuncoro et al., 2019). Tax awareness pertains to a taxpayer's comprehension of the relevant tax regulations and how these regulations are put into practice in a company's business transactions (Taing & Chang, 2020).

Taxpayers who possess a higher level of awareness tend to make an effort to enhance their understanding of taxation as compared to those with a lower level of awareness. The

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present study indicates that awareness is not linked to tax compliance, which differs from the findings of previous studies (Nurkhin et al., 2018; Rahmiati & Inayah, 2021). Drawing from the aforementioned description and prior research, a research framework has been developed which posits that having tax awareness can focus an individual's attention on areas that pique their curiosity, prompting them to seek out additional information about tax knowledge. One of the objectives of this research is to investigate how tax awareness impacts tax knowledge.

(Clercq, 2023) emphasizes the significance of establishing extensive and influential Reciprocal Relationships by means of knowledge transfer. Reciprocal relationships are typically constrained due to their reliance on the cost-benefit principle, which involves a balancing act between taxes paid and the benefits received in terms of access to sufficient public amenities. However, such relationships tend to overlook endeavors aimed at enhancing taxpayer literacy (Yuniarta & Purnamawati, 2020). The efficacy of government initiatives aimed at enhancing the commercial performance of taxpayers may be hindered by a lack of familiarity with pertinent tax regulations. (Bornman & Ramutumbu, 2019) underscored that tax knowledge comprises three discernible components pertaining to taxpayers, namely, general knowledge, procedural knowledge, and knowledge of tax laws. (Bornman & Ramutumbu, 2019) emphasize as well the significance of tax knowledge for entrepreneur taxpayers. Having a good understanding of tax laws and regulations can help taxpayers to establish effective tax management practices that can prevent penalties and fines.

A company's proficiency in comprehending tax regulations can aid in effectively managing long-term tax risks (Saragih & Ali, 2023). Based on the aforementioned description, another objective of this study is to determine the impact of tax knowledge on the business performance of taxpayers. Additionally, it seeks to test tax knowledge as a mediating variable to determine if high taxpayer awareness leads to increased tax knowledge. The study also aims to investigate whether companies with good tax knowledge can optimize the use of tax incentives and avoid risks that may negatively impact their performance. The hypothesis presented in this study is based on the perspective of the International Monetary Fund (IMF) which explains that it is essential to provide businesses with access to information about their tax rights and obligations. This will help to bridge the knowledge gap and reduce compliance costs, ultimately improving business performance. The unique perspective of this research lies in its focus on the tax awareness factor's impact on tax compliance, setting it apart from prior studies that solely examined this factor. The objective of this study is to analyze how tax awareness impacts business performance through the mediation of tax knowledge.

Hypothesis Development

Relationship between Tax Awareness and Tax Knowledge

Raising tax awareness is crucial for enhancing tax knowledge. A comprehensive comprehension of taxation enables taxpayers to fulfill their tax responsibilities (Alm, 2018; Musimenta, 2020). The intricate nature of tax regulations and convoluted tax structures have led to elevated expenses associated with tax compliance, potentially contributing to a lack of awareness among taxpayers (Lavic, 2023). Limited access to tax information and education poses a hindrance for taxpayers in fulfilling their obligations. Tax compliance can be enhanced through tax awareness, which involves taxpayers comprehending the advantages of taxes and taking responsibility for financing public amenities, promoting economic growth and stability,

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and reducing income inequality (Munir & Sultan, 2018). A person's awareness is influenced by external and internal stimuli which then lead to the intention to respond safely (Mutchler, 2019).

(Cooley, 1907) suggests that there is a correlation between tax awareness and social awareness. Tax awareness is an integral part of social awareness as taxpayers are not only individuals but also members of society. The taxpayer acknowledges that taxes serve as a means of collective contribution towards achieving progress. Hence, the tax authority plays a crucial role in enhancing taxpayer awareness. Taxpayers' comprehension of their obligations is facilitated by clear and efficient services provided by tax authorities (Rahmiati & Inayah, 2021). The services in question include promptness, offering alternate solutions, and educating taxpayers through various means. In addition, understanding regulations, reporting procedures, payments, tariff explanations, and tax sanctions related to taxation is also highly necessary. When taxpayers receive satisfactory services and education, they will be motivated to learn and understand their obligations and how to fulfill their tax obligations. (Taing & Chang, 2020) found that tax awareness pertains to taxpayers' comprehension of tax laws, regulations, and obligations. A straightforward tax structure can enhance taxpayers' comprehension of their tax responsibilities. Moreover, the simplicity of the taxation structure is also a supporting factor in facilitating every taxpayer to understand their tax obligations.

High tax awareness will motivate taxpayers to delve into tax provisions, systems, and administration. (Rahmiati & Inayah, 2021) stated that taxpayer awareness can be enhanced through satisfactory performance of tax authorities. Good quality service can increase taxpayers' knowledge of taxation. (Seno et al., 2022) also affirmed that tax authorities can provide training to taxpayers to enhance their knowledge in decision-making, tax management, and avoiding potential risks that may harm them. This is consistent with the viewpoint of (Yuniarta & Pumamawati, 2020) that the more facilities and infrastructure serve as channels for tax authority socialization, the greater the impact on taxpayers' awareness and motivation to improve their knowledge and tax compliance. Based on the information provided, a hypothesis can be formulated for this study.

H₁. Tax Awareness has a positive impact on Tax Knowledge

Relationship between Tax Knowledge and Business Performance

Developing tax awareness is a crucial factor in optimizing a company's resources. Taxpayers who possess tax awareness are likely to be motivated to acquire comprehensive tax knowledge, which can enhance their efficiency in paying taxes. According to the Theory of Reasoned Action, having knowledge about taxes is crucial for taxpayers to follow and execute tax policies. This is because there are potential consequences, such as penalties and fines, that can negatively affect business performance. A survey of 147 countries found that the primary challenge in running a company is the difficulty that business people face in comprehending tax regulations (Bhalla et al., 2022). The complexity of tax regulations and disorganized tax administration costs, coupled with limited tax knowledge, can lead to companies not utilizing their tax-saving potential legally and optimally, thus hindering business performance growth (Vu et al., 2021).

A company's business performance can be studied from a financial perspective, which is influenced by knowledge of tax regulations, and legal systems implemented in Indonesia. This

condition helps companies minimize fraudulent activities and improve efficiency and profitability achievements (Kalgutkar, 2018; Susyanti & Askandar, 2019). The attainment of corporate profitability can be attributed to the utilization of suitable incentives and deductions, coupled with efficient tax administration aimed at circumventing penalties and levies (Fauziati & Kassim, 2018).

Companies that have deep knowledge of legal systems, coupled with moral development and the ability to use innovative strategies in business, can leverage the ambiguity and loopholes in tax regulations to identify opportunities for saving the company's cash flow (Borrego et al., 2017). The aforementioned study has demonstrated that possessing tax knowledge can enhance a firm's operational efficacy by facilitating the utilization of tax deductions and effective tax management, thereby mitigating the risk of penalties and fines. Thus, it is hypothesized:

H₂. Tax Knowledge has a positive impact on Business Performance

Relationship between Tax Awareness and Business Performance

Tax knowledge and awareness both have a significant impact on the performance of an organization. From a psychological perspective, having awareness enables individuals to evaluate their performance accurately and validate its efficiency and effectiveness. Moreover, awareness refers to the ability to master oneself and exercise self-control, which empowers individuals to make better decisions and take appropriate actions (Young & Dulewicz, 2007). However, distortion of awareness can occur when taxpayers receive a negative assessment of taxation. (Lavic, 2023) explains that a complex tax system and provisions can result in high tax compliance costs. This, in turn, can reduce taxpayer awareness and understanding of these tax provisions. In this study, taxpayers' awareness is defined as their efforts to comprehend tax provisions.

Tax compliance can be enhanced through tax awareness, which involves taxpayers' comprehension of the advantages of taxes and their responsible contribution towards financing public amenities, promoting economic growth and stability, and mitigating income inequality (Munir & Sultan, 2018). The cognitive process of an individual's consciousness is impacted by both extrinsic and intrinsic stimuli, ultimately resulting in the volition to produce a secure reaction (Mutchler, 2019). From the perspective of (Cooley, 1907) work, there exists a pertinent connection between tax awareness and social awareness. Individuals who possess tax knowledge assert that the act of paying taxes is not solely a reflection of their personal identity, but rather a contribution to the larger community. The act of paying taxes can be likened to a collaborative effort in funding for the purpose of achieving collective progress and advancement.

Companies that have tax awareness will lead to the emergence of additional non-production time and costs, known as tax compliance costs (TCC), in understanding tax procedures and systems. However, according to (Matarirano et al., 2019), an increase in tax compliance costs indicates better performance and growth of the company. This is because the increase in TCC aims to generate higher revenue and ensure the long-term sustainability of the business.

This argument is also consistent with the claims of (Debacker et al., 2019; Wakhidah & Jayanto, 2018), who argue that tax awareness and compliance are significantly related to managerial benefits of the company, such as making more informed decisions and optimizing tax

provisions, incentives, and corporate financial structure. If companies are not aware of the availability of tax exemptions, tax subsidies, and tax holidays, it can hinder their business growth and profit margins (Freudenberg et al., 2017). Based on the findings of the aforementioned research, it can be inferred that tax awareness has a positive impact on a company's performance. Hence, this research propose a hypothesis:

H₃. Tax Awareness has a positive impact on Business Performance

Relationship between Tax Awareness, Business Performance, and Tax Knowledge

A proficient understanding of taxation carries the implication that taxpayers can effectively navigate tax regulations, thereby enabling them to conserve cash flow for tax payment purposes. The tax efficiency strategy is implemented in accordance with the taxpayer's viewpoint that tax expenses constitute a substantial cost in the operation of a business (Wang, 2019). Additional empirical studies have demonstrated that comprehending tax planning serves as a means for taxpayers to manage cash flow while maintaining efficiency in corporate expenditures. Individuals who possess a strong understanding of tax regulations can effectively manage tax risk and optimize cash flow when fulfilling their tax responsibilities (Campbell et al., 2018; Hasan et al., 2021). (Wang, 2019) study highlights the potential impact of effective tax knowledge management on corporate tax efficiency and subsequent improvements in company performance within a competitive industry.

This study employs a conceptual framework, specifically Social Learning Theory (SLT), to examine the mediation of tax knowledge. SLT which was originally proposed by Bandura, posits that an individual's knowledge is shaped by the interplay between their personal experiences and the environmental context in which they operate. According to SLT, human behavior is shaped by the process of learning, environmental adaptation, and social interactions with others (Warkentin et al., 2011). Within the framework of this research, taxpayers acquire tax-related knowledge through both observational learning and direct involvement in taxation-related activities. Nonetheless, in order to enhance corporate efficiency, tax expertise cannot exist in isolation. Improper regulation of tax knowledge can result in unwarranted compulsory actions. The regular modifications to tax regulations in response to the ever-changing business landscape may result in intricacies for taxpayers, potentially leading to non-compliance (Saptono et al., 2023). The aforementioned phenomenon is utilized to safeguard one's income, as elucidated by (Tran-nam & Tran, 2014) who expound upon the benefits that proficient taxpayers with tax expertise can reap in terms of shielding their income, which ought to be disclosed as a taxable entity, by capitalizing on the ambiguity arising from the intricacies of tax provisions. (Saptono et al., 2023) suggest that the government should enhance taxpayer awareness regarding taxation to promote favorable business outcomes

H₄. Tax Awareness has a positive impact on Business Performance, which is mediated by Tax Knowledge

METHOD

The study employs purposive sampling to select respondents who met the criteria of being individual taxpayers (WPOP) with a taxpayer identification number (NPWP) and

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possessing knowledge of company finance and business process. This study employs data from respondents who are business owners, tax consultants, accountants, and managers located in Surabaya during the year 2023. Out of the 160 questionnaires collected, 101 met the criteria and were considered valid, resulting in an effective questionnaire response rate of 63.12 percent. The questionnaire aims to assess the influence of tax awareness on the business performance of the company in Indonesia. This study utilizes a five-point Likert scale administered through Google Form. Researchers apply a 5-point scale ranging from strong disagreement (1) to strong agreement (5). The objective is to ascertain the degree of consensus among respondents regarding their statements.

The questionnaire questions are divided into three sections for each variable. The first section is for the Tax Awareness variable, adopted from the studies by (Isa et al., 2014; Mutia, 2014). The aim is to assess the respondents' awareness of tax regulations. The next set of questions regarding tax knowledge is derived from the study by (Alshira'h & Jabbar, 2020a) to gauge the respondents' knowledge in applying E-Faktur. The final section is adapted from the studies by (Bellemann, 2020; Haber & Reichel, 2005; Morshed, 2020) to measure the business performance success of the respondents.

The Partial Least Square Structured Equation Modeling (PLS-SEM) is utilized. This study employs direct and indirect effect method to demonstrate the mediation prerequisites. The research data underwent two stages of analysis: Confirmatory Factor Analysis (CFA) and SEM. Initially, the researchers employed CFA to examine the relationship between indicator variables and latent constructs. The overall model fit test was employed to assess the appropriateness of the construct measurement model with the data in CFA. In summary, the CFA is a tool for evaluating measurement theory. The second stage of the test involves SEM, which analyzes the relationship between theoretical structure and construct to comprehend the interplay between independent variables, mediating variables, and the dependent variables holistically (Setiawan et al., 2023).

Table 1. Operational Definition and Measurement Indicators of Variables

Operational Variables	Definition	Indicators
Tax Knowledge	Tax knowledge comprises three discernible components pertaining to taxpayers, namely, general knowledge, procedural knowledge, and knowledge of tax laws (Bomman & Ramutumbu, 2019). Having a good understanding of tax laws and regulations can help taxpayers to establish effective tax management practices that can prevent penalties and fines, thus assisting companies in managing long-term tax risks (Saragih & Ali, 2023).	Tax Knowledge is measured using indicators of taxpayers' skills in operating tax applications (Alshira'h & Jabbar, 2020b).
Tax Awareness	Tax awareness refers to an individual's or a community's understanding and knowledge of taxation principles, regulations, and responsibilities. Being tax-aware means that individuals and businesses are conscious of their tax obligations, tax payment deadlines,	Tax awareness is measured through indicators of taxpayers' understanding of tax regulations and the presence of tax consultants (Isa et al., 2014; Mutia, 2014).

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	and the potential impact of tax decisions on their financial situation. It also implies an awareness of tax planning strategies to optimize one's tax position within the legal framework (Taing & Chang, 2020).	
Business Performance	A company's business performance can be analyzed from a financial perspective, influenced by an understanding of tax provisions and regulations, as well as the legal system implemented in Indonesia. This condition supports the company in reducing the potential for fraudulent activities, improving operational efficiency, and achieving a higher level of profitability (Kalgutkar, 2018; Susyanti & Askandar, 2019). Corporate profitability is attained through optimizing the utilization of appropriate incentives and deductions, coupled with effective tax management, enabling the company to avoid potential sanctions and penalties (Fauziati & Kassim, 2018).	Business performance is measured through indicators of successful working capital management and company efficiency (Belleman, 2020; Haber & Reichel, 2005; Morshed, 2020).

RESULT AND DISCUSSION

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Table 2. Demographic Profile of Respondent (n=101)

Variables	n	%
Gender		
Woman	51	49,50%
Man	50	50,50%
Age		
22-30 years old	41	40,59%
31-46 years old	20	19,80%
47-64 years old	40	39,60%
Education		
Diploma	7	6,93%
Bachelor	75	74,26%
Master	8	7,92%
Doctor	1	0,99%
Etc.	10	9,90%
Position		
Owner	48	47,52%
Manager	14	13,86%
Internal Accountant	6	5,94%
External Accountant	2	1,98%
Tax Consultant	9	8,91%
Other Employee	13	12,87%
Etc.	9	8,91%

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Table 1 presents an overview of the 101 types of respondent data that were analyzed in the present study. The study sample comprised of 101 taxpayers, with a gender distribution of 51 women (49.50 percent) and 50 men (50.50 percent). The majority of participants hold the status of business proprietors, as evidenced by the figure of 48 individuals or 47.52 percent.

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Table 3. Reliability and Convergent Validity

Variable		Loading Factor	Composite Reliability	Cronbach's Alpha	AVE	Total mean	Standard Deviation
Tax Awareness (TA)	TA 1	(0.861)	0.879	0.815	0.646	4.257	0.740
	TA 2	(0.843)				4.307	0.793
	TA 3	(0.800)				4.525	0.654
	TA 4	(0.701)				4.376	0.715
Tax Knowledge (TK)	TK 1	(0.900)	0.940	0.905	0.840	4.218	0.851
	TK 2	(0.941)				4.277	0.772
	TK 3	(0.908)				4.158	0.793
Business Performance (P)	P 1	(0.786)	0.926	0.903	0.676	4.465	0.638
	P 2	(0.803)				4.475	0.654
	P 3	(0.741)				4.040	0.855
	P 4	(0.869)				4.307	0.700
	P 5	(0.827)				4.178	0.709
	P 6	(0.898)				4.248	0.763

Table 2 displays the conformity between the research instrument and the measurement concept. The external validity, reliability, internal consistency, and credibility of a study can be assessed by conducting tests on the outer model. The AVE metric is utilized to assess convergent validity, with a standard value ≥ 0.5 . The indices of Composite Reliability dan Cronbach's Alpha are employed to assess the internal consistency, with a standard value ≥ 0.7 (Sarstedt et al., 2019). According to Table 2, the values of the three points mentioned have met the predetermined standards, indicating that this study is reliable, consistent, and possesses a strong variable. Table 2 indicates that the mean value ≥ 4 , suggesting a substantial response rate from the participants. The study's total mean exceeds the standard deviation, indicating variability in the data. Based on the findings of this study, it can be inferred that the standard deviation does not result in any form of bias or deviation.

Table 4. Correlation among latent variables with sqrts of AVEs

Variable	Tax Awareness	Tax Knowledge	Business Performance
Tax Awareness	(0.804)	0.494	0.603
Tax Knowledge	0.494	(0.917)	0.401
Business Performance	0.603	0.401	(0.822)

Discriminant validity is a measure of validity utilized to ascertain that each concept within a given latent model is distinct from other variables. The assessment of discriminant validity can be conducted through the utilization of the Fornell-Larcker criterion and cross loading. According to the Fornell-Larcker criterion test, the construct's Average Variance Extracted (AVE) root must exceed the correlation of the construct with other latent variables. The second criterion for assessing discriminant validity is cross-loading. It is imperative that the

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cross loading values are lower than the loading values for each indicator (Sekaran & Bougie, 2016)). Based on the criteria outlined, it can be concluded that Table 3 satisfies the requirements for discriminant validity.

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Table 5. Model Fit and Quality Indices

	Index	P-value	Criteria	Explanation
APC	0.410	< 0.001	$P < 0.05$	Acceptable
ARS	0.331	< 0.001	$P < 0.05$	Acceptable
AARS	0.321	< 0.001	$P < 0.05$	Acceptable
AVIF	1.276		≤ 5 , ideal, ≤ 3.3	Acceptable
AFVIF	1.581		≤ 5 , ideal, ≤ 3.3	Acceptable
GoF	0.488		Small ≥ 0.1 Medium ≥ 0.25 Large ≥ 0.36	Large
SPR	1.000		≥ 0.7 , Ideal = 1	Ideal
RSCR	1.000		≥ 0.9 , Ideal = 1	Ideal
SSR	1.000		≥ 0.7	Acceptable
NLBCCR	1.000		≥ 0.7	Acceptable

Table 4 displays the correlation coefficient and the size of the relationship between latent variables. The results of the model testing in the Average Path Coefficient (APC), Average R-Squared (ARS) and Average Block VIF (AVIF) indicate values of 0.410; 0.331, and 0.321, respectively. These values meet the standard criteria for APC and ARS, specifically a P-Value < 0.05 and AVIF ≤ 5 . Upon the examination of the validation of the measurement model utilizing the Goodness of Fit (GoF) metric, it has been determined that the value obtained is 0.488. This value surpasses the established standard of ≥ 0.36 , thereby qualifying it for inclusion in the large criteria. Table 4 indicates that the research model aligns with the goodness of fit criterion.

The initial hypothesis (H1) suggests that the variable of tax awareness and tax knowledge exhibits a P-value < 0.001 and a path coefficient of 0.506. The aforementioned findings demonstrate that H1 is deemed acceptable and exhibits a noteworthy positive impact, suggesting that an increase in awareness levels can serve as a driving force for taxpayers to delve further into their knowledge.

The second hypothesis (H2) demonstrates a statistically significant positive impact. According to H2, there is a significant impact of tax knowledge on business performance, as evidenced by a P-Value of 0.010 and path coefficient of 0.222.

The third hypothesis (H3), which pertains to the relationship between tax awareness and business performance, has been accepted. The results indicate a positive and significant impact. The statistical analysis reveals that the P-Value < 0.001 and the path coefficient is 0.503. These findings suggest that there is a positive correlation between tax awareness value and business performance, indicating that an increase in tax awareness value is likely to result in an improvement in business performance.

Table 6. Direct Effect, Path Coefficient, P-Values, and Indirect Effects

	Direct Effect	Indirect Effect	Total Effect
TA -> TK	0.506 (p < 0.001)		0.506 (p < 0.001)
TK -> P	0.222 (p = 0.010)		0.222 (p = 0.010)

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TA -> P	0.503 (p < 0.001)	0.615 (p < 0.001)
TA -> TK -> P	0.112 (p = 0.051)	

The fourth hypothesis (H4) shows indirect effects in the above table, with a P-value of 0.051 and a path coefficient of 0.112. Therefore, based on the mediation test of the variables above, tax knowledge mediates the relationship between tax awareness and business performance, thus supporting the fourth hypothesis (H4).

The research findings demonstrate that the direct effect between tax awareness and business performance has a more significant influence, with a P-value < 0.001, compared to the indirect effect with tax knowledge as a mediating variable, which has a P-value of 0.051.

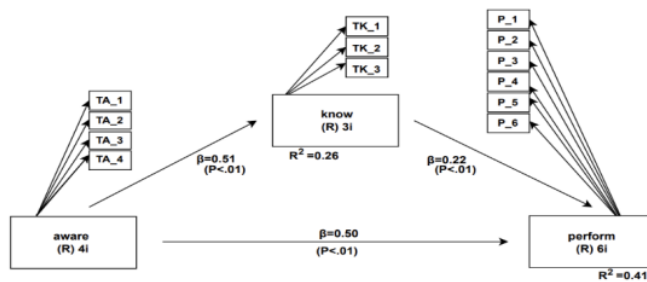


Figure 1. Research Model

Based on the loading factor and mean of the tax awareness variable, it can be concluded that an awareness of tax responsibility has a significant impact on tax awareness variable. However, it does not notably affect the respondents, as indicated by the TA 1 indicator of "I already know the provisions regarding applicable tax obligations", which has the highest loading factor among other indicators. According to recent research conducted by (Hardiningsih et al., 2020; Rahmianti & Inayah, 2021), the level of taxpayer awareness regarding their tax obligations is influenced by the quality and accessibility of services offered by tax authorities. Hence, it is imperative for the tax authority to ascertain the level of awareness among taxpayers. On the other hand, the utilization of tax professionals as intermediaries can serve as a substitute for the tax authorities in providing assistance and promoting tax awareness by means of the available resources. The aforementioned assertion is supported by the outcomes of TA 3 "Tax consultants bridge the knowledge gap of taxpayers". This particular indicator has recorded the highest mean value compared to other indicators. The majority of respondents have expressed their preference for tax professionals as intermediaries who can effectively enhance taxpayer awareness.

Consistent with the study by (Mohdali et al., 2014), where the majority of taxpayers choose tax professionals as intermediaries to enhance their tax knowledge due to external factors such as the availability of opinions, advice, and information on the latest regulations from qualified tax experts. These findings contradict the previous study by (Bhalla et al., 2022), where the tax professional indicator ranked as the second-highest loading factor.

The results of hypothesis 1 indicate that tax awareness has a positive influence on tax knowledge, as evidenced by its direct relationship with tax knowledge in the research model, where tax awareness has a larger Beta (β) compared to the other two variables. This finding aligns with the studies by (Rahmianti & Inayah, 2021; Seno et al., 2022; Yuniarta & Purnamawati, 2020), which state that high tax awareness motivates taxpayers to delve into tax provisions, tax systems, and tax administration. Tax awareness programs are implemented with the aim of enhancing tax knowledge through understanding taxable items, the benefits and morality of taxes, and good financial management. By having tax awareness, taxpayers will gain an understanding and knowledge of the government's fiscal strategy objectives (Bormman & Ramutumbu, 2019). In the end, this research confirms that awareness of tax obligations is a supporting factor for taxpayers to enhance their understanding and knowledge of taxation.

The process of manually inputting tax information is susceptible to errors and inaccuracies. Taxpayers are required to allocate additional time towards completing the necessary form data. Based on the findings of TK 2 "I can save time in completing tax obligations with the E-invoice application", which exhibits the highest loading factor and mean values among other indicators, it can be inferred that the utilization of E-invoice services has a noteworthy impact on the tax knowledge and variables of the respondents. The provision of E-invoice services has been demonstrated to enhance taxpayers' motivation to comprehend and examine the tax system by saving time. Consistent with the findings of prior research by (Ngugi et al., 2022), it has been confirmed that E-invoice has the capability to streamline and simplify tax procedures, thereby enhancing taxpayers' comprehension of the tax system. The implementation of e-invoice can enhance the efficiency of tax reporting for taxpayers by simplifying the process. This allows taxpayers to fulfill their tax obligations conveniently and promptly (Holtzman, 2011).

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The results of hypothesis 2 indicate that tax knowledge as a positive influence on business performance. This finding is consistent with the research by (Bhalla et al., 2022), which states that tax knowledge can enhance taxpayers' efficiency and effectiveness in tax administration, leading to improved company performance. Having good tax knowledge and understanding encourages companies to utilize appropriate tax incentives and deductions, as well as effective tax management (Fauziati & Kassim, 2018; Makeeva et al., 2019). With effective tax management, companies can handle long-term financial and tax-related risks, contributing to better and sustainable business performance (Saragih & Ali, 2023). In-depth tax knowledge provides significant benefits in improving business performance, such as enhancing a company's sustainability in a complex tax environment, ensuring that tax policies do not hinder business performance (Evans et al., 2014; Susyanti & Askandar, 2019). In conclusion, the findings of this research strengthen the argument that comprehensive tax knowledge can contribute to improving business effectiveness and performance.

The results of the descriptive analysis based on the comparison of the highest loading factor values indicate that an increase in profitability has a significant influence on the business performance variable. This is evidenced by the highest loading factor value observed in P6 "I am able to implement successful financing strategies to fund the company." Consistent with the findings by (Fauziati & Kassim, 2018), profitability serves as a key metric of a company's performance as it signifies the company's capacity to deliver value to its shareholders and

stakeholders. Notwithstanding, profitability alone cannot be considered as the sole comprehensive indicator of business performance, as there exist other determinants such as long-term sustainability, growth, and company reputation. According to the results of P2 "I succeeded in creating a positive company reputation" which has the highest mean value among other indicators, suggests that a company's reputation can have a significant impact on its performance. The aforementioned findings are consistent with the research conducted by (Chen et al., 2016), which indicate a favorable correlation between corporate reputation and business performance. Both of these studies were conducted based on the agency cost theory, which suggests that companies' lack of tax awareness and knowledge can lead to non-compliance with their tax obligations, ultimately affecting the company's reputation. (Kuncoro et al., 2019) emphasized the importance of adhering to relevant tax regulations in fulfilling a company's formal and material tax obligations. Such compliance can enhance the company's intangible capital, specifically its reputation, and ultimately lead to improved performance.

Hypothesis 3 indicates that the variables tax awareness and business performance are accepted and have a significant positive impact. This finding is consistent with the research by (Bhalla et al., 2022; Freudenberg et al., 2017), which suggest that a lack of tax awareness can hinder a company's performance. Tax awareness also influences the quality of decision-making in optimizing tax provisions and incentives for the company's operations (Debacker et al., 2019; Wakhidah & Jayanto, 2018). The results of this research prove that tax awareness can enhance company performance through reputation and effective financing strategies.

The confirmation of H4 demonstrates that tax knowledge can mediate the relationship between tax awareness and business performance. This finding aligns with the perspectives of the Social Learning Theory (SLT).

Taxpayers' ability to manage their awareness and knowledge can enhance a company's business performance by leveraging the ambiguity of tax regulations to protect the company's income and reduce its tax liabilities (Tran-nam & Tran, 2014). However, the results of this study demonstrate that the direct effect between tax awareness and business performance has a more significant influence than the indirect effect with tax knowledge as a mediating variable. The results of this study indicate that tax knowledge serves as an effective mediator, but the presence of tax awareness becomes the key factor in enhancing cash flow efficiency and company performance. This may be attributed to the ambiguity, dynamic changes, and complexity of the tax framework, which can lead to misinterpretation and misapplication of taxes, thereby hindering business performance (Hoppe et al., 2018). In line with the research by (Nutman et al., 2022), complex record-keeping, numerous tax forms, and confusing filling instructions can impact a company's compliance. The complexity of taxation can increase agency frictions with tax professionals and create opportunities to manipulate the existing tax system, which contradicts the initial awareness or intention of taxpayers to enhance performance efficiency (Zwick et al., 2018). Therefore, (Saptono et al., 2023) assert that the government can actively foster tax awareness and knowledge to optimize business performance, accompanied by transparency and simplification of tax policies.

CONCLUSION AND RECOMMENDATION

Traditional tax research has primarily focused on understanding the influence of tax awareness and tax knowledge on tax compliance. In this study, however, taxpayers need to understand the broader benefits of tax compliance, such as efficiency and effectiveness in fulfilling tax obligations, which ultimately impact business performance. Therefore, this research aims to examine the integrated effects of tax awareness and tax knowledge on business performance, extending beyond tax compliance. The study explains that tax awareness significantly contributes to improved business performance. Furthermore, tax awareness can influence taxpayers' behavior in seeking and utilizing tax knowledge more extensively, resulting in greater efficiency and effectiveness in fulfilling tax obligations and reducing unnecessary cash outflows, such as fines and administrative penalties. The higher the tax awareness of taxpayers, the more motivated they become to expand their tax knowledge, leading to enhanced sustainability of the company amidst complex and dynamic tax regulations. The integration of tax awareness with the presence of tax knowledge acts as mutually complementary and integrated factors, leading to an improvement in business performance. Having strong tax awareness and knowledge can assist taxpayers in tax planning and optimizing tax provisions and incentives, ultimately leading to increased operational efficiency within the company.

This study can contribute to policy recommendations for tax regulators to enhance tax awareness among taxpayers by facilitating knowledge channels, thereby resulting in improved tax knowledge. The findings of this research directly affirm that tax awareness and tax knowledge are key factors in enhancing

business performance. Additionally, this study contributes to tax authorities by highlighting that tax knowledge alone cannot improve company performance without tax awareness. The complexity of tax knowledge, such as ambiguity, intricate calculations and record-keeping, and confusing form-filling instructions, can lead to misinterpretation and diminish tax awareness among taxpayers. Future research could consider adding other variables, such as tax technology, to explore the benefits that taxpayers can derive in improving their business performance. Therefore, the researcher proposes seeking more detailed samples from business owners. The third limitation is the researcher's subjectivity to ensure there is no misinterpretation of questionnaire items, enabling respondents to comprehend each question effectively.

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