



**THE INFLUENCE OF TAXPAYER AWARENESS, TAX SANCTIONS,  
TAXPAYER KNOWLEDGE AND PUBLIC SERVICE  
ACCOUNTABILITY ON LAND AND BUILDING TAXPAYER  
COMPLIANCE IN MEDAN CITY AREA**

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**ABSTRACT**

*Good public service accountability, sufficient knowledge, and high taxpayer awareness can all promote compliance with land and building taxes. Furthermore, enforcing stringent tax penalties is crucial in boosting this kind of compliance. This study's objective is to examine how compliance of taxpayers with land and construction taxes in Medan City is impacted by awareness of taxpayers, tax penalties, taxpayer knowledge, and public service accountability. Multiple linear regression analysis with 100 samples is the technique employed. The findings demonstrate that taxpayer compliance is significantly improved by awareness and public service accountability. Tax penalties have also been shown to play a role, and taxpayer awareness has a big impact. Simultaneously, Medan City taxpayer compliance with land and construction taxes is significantly impacted by Awareness of taxpayers, taxpayer knowledge, public service accountability, and tax penalties. Building and land taxes compliance in Medan City is significantly impacted by unpaid awareness, tax penalties, unpaid awareness and accountability for public service. According to the study's findings, these elements work together to increase tax compliance in the area.*

Keywords : *Public Service Accountability, Building Taxpayer Compliance, Tax Sanctions, Taxpayer Knowledge, Land and, Taxpayer Awareness*

**INTRODUCTION**

In order to contribute to the progress expected to be completed, taxpayers willingly comply with the laws and regulations. Considering that in Indonesia the taxation system uses a self-assessment system, which fully relies on taxpayers in determining, reporting their obligations, and payments, taxpayer compliance is an important component. Taxpayers who complete the notification letter according to the truth, complete, accurate, and in accordance with the regulations and send it to the KPP before the due date are considered to have achieved significant compliance. Taxpayer compliance is the fulfillment and implementation of tax obligations in accordance with applicable tax laws and regulations (Hariyanto, 2018).

According to Sugiyono (2017), taxpayer awareness is the understanding and readiness of taxpayers to carry out their responsibilities as citizens, which include paying taxes and complying with tax laws and regulations.

Legal actions taken by the tax authorities against taxpayers who do not fulfill their tax responsibilities are called tax sanctions (Supomo, 2018). Every individual or entity residing in the territory of the Unitary State of the Republic of Indonesia and

having income or other tax objects that are taxable objects, taxpayers are required to comply with relevant laws and regulations and report and pay taxes on time (Mardiasmo, 2017).

Accountability is a duty or obligation to be responsible for one's performance, decisions, and actions in providing services to the community. Public service accountability in this context refers to the capacity of the government and public service providers to provide quality services, meet the demands of the community, and be responsible for their performance and actions in providing these services. Sukarsa, I Made (2014)

Table 1. Realization Tax

Kantor Pelayanan Pajak	Realisasi Pajak menurut Jenis Pajak dan Kantor Pelayanan Pajak (juta rupiah)						
	Pajak Langsung			Pajak Tak Langsung			2020
	2020	2021	2022	2020	2021	2022	
Medan Barat	211 184,56	832 775,29	1 796 693,00	188 150,74	431 057,41	523 265,00	399 335,30
Medan Polonia	688 862,27	884 685,50	1 509 245,00	296 566,51	283 088,54	449 701,00	985 428,78
Medan Belawan	183 227,18	250 022,22	609 462,00	207 572,57	167 386,35	355 387,00	390 799,75
Medan timur	419 534,68	360 998,35	869 916,00	524 373,77	335 447,34	277 069,00	943 908,45
Medan Kota	398 321,31	1 348 515,80	4 880 808,00	472 971,50	2 232 174,08	3 214 447,00	871 292,81

Source : BPS, Sumatra North

Tax direct region city Medan west experience increase every year, for tax No direct on 2020 Rp. 188150.74, on year 2021 Rp.431 057.41, in the year of 2022 Rp.523 265.00,tax direct The Medan Polonia area has increased every year, for taxes not direct in 2020 Rp. 296 566.51, in 2021 Rp.283 088.54, on year 2022 Rp. 449 701.00, tax direct region Medan Belawan experienced an increase every year, for tax No direct on year 2020 Rp.207 572.57, in 2021 Rp.167 386.35, in 2022 Rp.355 387.00, direct tax for the East Medan region in 2020 Rp.419,534.68, on year 2021 Rp.360 998.35, on year 2022 Rp. 869 916.00, For tax No direct on year 2020 Rp. 524 373.77, on year 2021 Rp.335 447.34, in 2022 Rp.277069.00, direct tax for Medan city area experience increase every year, for tax No direct Also experience increase every the year.

**LITERATURE REVIEW**

**Theory of the Influence of Land and Building Taxpayers on Compliance**

Without the need for inspection, in-depth investigation, threats or warnings, or the imposition of administrative or legal sanctions, taxpayers are ready to comply with the established laws and regulations and pay their taxes. The condition of taxpayers is known as tax compliance exercising their tax rights and fulfilling all tax-related duties (Nurmatu, 2017:138). Increasing awareness among taxpayers, or everyone's understanding of their rights and responsibilities as



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taxpayers, is very important because it is likely that they will pay their taxes (Ghozali 2018:126).

The Impact of Taxpayer Compliance in Paying Building and Land Tax in Medan District was studied. This study is different from other studies because it uses the characteristics of taxpayer knowledge and awareness. In addition, age, gender, education, income, position, and knowledge of tax payments are the main determinants of taxpayer compliance.

#### **Theory of Sanctions Effect to Compliance**

Tax punishment ensures that tax law rules (also known as tax standards) are complied with, meaning that sanctions can serve as a disincentive for every taxpayer to comply with tax laws, thereby increasing compliance among every taxpayer of buildings and land (Tirtoni, 2018). The implementation of tax punishment, which includes administrative, criminal, and other punishments imposed on violators, ensures that the requirements of tax laws and regulations will be complied with, followed, and obeyed. Taxpayers are more likely to fulfill their tax obligations if they are informed of the sanctions (Ghozali 2018: 126). Tax laws and regulatory provisions (also known as tax norms) that impose tax sanctions; namely tax sanctions serve as a deterrent to stop taxpayers from violating tax regulations. Sanctions will be more detrimental to taxpayers if they are heavier or greater. Tax sanctions are considered to have an influence on taxpayer compliance.

#### **Theory Impact Knowledge to Compliance**

Tax administration skills include interpreting tax collection provisions, calculating tax payable or reporting SPT, reporting SPT, and other tax-related tasks (Siti Kurnia Rahayu, 2017:33).

The process of transforming the mindset of individuals or groups of taxpayers through education and training is known as tax knowledge. Gaining awareness of local tax laws through formal or informal education will increase a person's understanding of taxes (Ghozali, 2018).

Tax knowledge (Expertise) can be the basis of information to be utilized by taxpayers in acting, deciding, & adopting actions or tactics related to the implementation of their rights and responsibilities under tax laws. understanding of general provisions related to taxpayer compliance, various forms of relevant taxes in Indonesia, starting from tax rates, tax objects, tax subjects, and calculation of tax amounts.

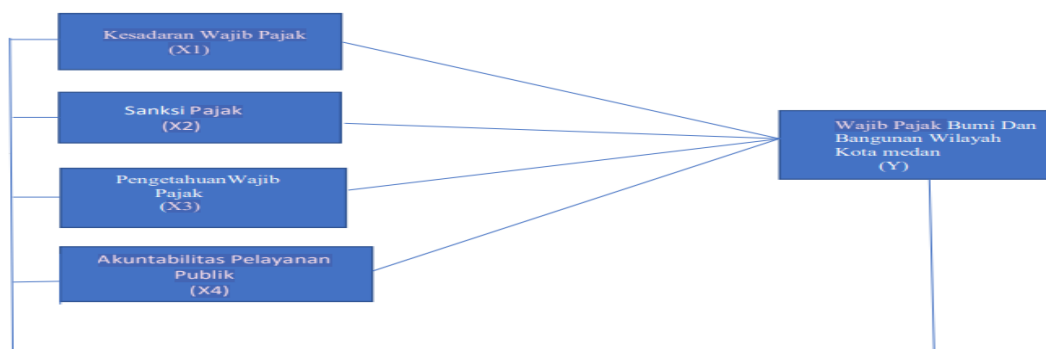
#### **Theory Impact Accountability service Public to Compliance**

The definition of accountability is a measure that shows whether government services or bureaucratic operations are in accordance with community norms and values, and whether the public sector can effectively meet the actual needs of the community to ensure taxpayer compliance (Wahyudi Kumorotomo, 2017:3).

Maximizing the skills and knowledge of tax officers to ensure that taxpayers are satisfied with the services they receive is known as public service accountability.

Because satisfied customers tend to be more compliant with their tax obligations, service can be one way to increase customer satisfaction (Hariyanto 2018). Tax arrears services are influenced by accountability. Providing quality services and facilities to meet needs One of the initiatives to help individuals complete their tax obligations in accordance with legal limits so that they feel calm and satisfied.

### Framework Conceptual



**Figure 1. Framework Conceptual**

### Hypothesis

- H1: Taxpayer awareness has a positive and significant impact on taxpayer compliance for buildings and land in the Medan area.
- H2: Tax sanctions have a positive and significant impact on taxpayer compliance for buildings and land in the Medan area.
- H3: Taxpayer knowledge has a positive and significant impact on taxpayer compliance for buildings and land in the Medan area.
- H4: Public service accountability has a positive and significant impact on the compliance of building and land taxpayers in the Medan area.
- H5: Taxpayer awareness, tax sanctions, taxpayer knowledge, and public service responsibility have a positive and significant influence on building and land taxpayers in the Medan area.

### METHODOLOGY RESEARCH

#### Place and Time of Research

This research was conducted in Medan Deli sub-district, starting in June 2024 and ending when the research was completed.

#### Population and Sample

All taxpayers in Medan Deli sub-district are the entire population of the research object. Some of the taxpayers in Medan Deli sub-district were used as respondents in this study. To ensure that taxpayers in Medan Deli sub-district have



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the right to get the same opportunity to be included in the sample of this study. The sample of this study used 100 respondents obtained by random technique (Arikunto, 2017:108).

**Data collection technique**

The technique used in this study is a questionnaire, namely a data collection tool consisting of a series of written questions prepared methodically to collect information from respondents.

**Test Validity And Test Reliability**

The number between 0 and 1 is the Reliability Coefficient, indicating the reliability of the test. The coefficient is more reliable if it is close to 1 and vice versa. Experts usually give a minimum requirement for the reliability coefficient of 0.6 or higher.

**Assumption Test Classic**

An important step before starting the analysis of the collected data is the standard assumption test. Creating a regression model that meets the requirements for optimal linear equilibrium is the task of this traditional assumption test. Before data analysis, the multiple linear regression model must meet the following criteria for the classical assumption test:

**Normality Test**

In order to determine whether the independent variable, dependent variable, or both in the form of regression are normally distributed or not, the normality test is used. The results of the statistical test will decrease if the variables are not distributed regularly.

**Test Multicollinearity**

The direct linear relationship between some or all independent variables can be evaluated using the multicollinearity test. The purpose of the test is to verify whether the independent variables in the regression form are interrelated.

**Heteroscedasticity Test**

In this test, heteroscedasticity in the residual variation found in the linear regression model is examined using the heteroscedasticity test. Heteroscedasticity is prevented by the design of the regression model.

**Test Regression Linear Multiple**

Multiple linear regression analysis The value of the dependent variable is predicted using multiple linear regression analysis, if all independent variables are known, and in determining the relative impact of various independent variables on the dependent variable.

x1	= Awareness must tax
x2	= Sanctions tax
x3	= Knowledge must tax
X4	= Accountability service public
y	= $\alpha + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \beta_4 x_4 + \epsilon$
$\beta_1, \beta_2, \beta_3$	= Coefficient Regression X1,X2,X3

E = Error  
A = Constant  
Y = Compliance of building tax payers and the earth

**Test Hypothesis**

**Test T**

One type of statistical test used to determine whether the estimated value and the calculated statistical value are different is the t-test. The projected values come from various sources, some of which we create ourselves based on the problem, requirements, etc.

**Simultaneous Test t**

In order for each independent variable to have a similar impact on the dependent variable, the Simultaneous Test is used.

**Test Coefficient Determination**

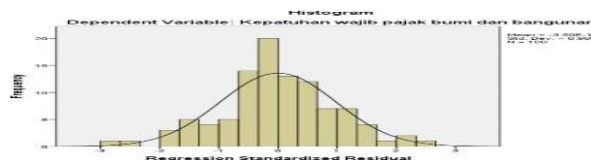
To ascertain and predict the amount or significance of the impact that the collective independent factors have on the dependent variable, the determination coefficient (R<sup>2</sup>) test is used.

**Results of the**

**Normality Test**

Output normality test with using graphs histogram can be observed in the picture following:

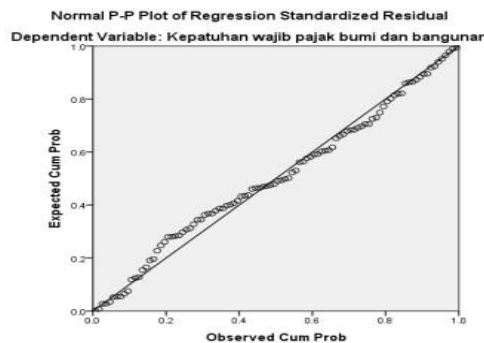
- a. Chart Histogram



**Picture 2. Analysis Histogram Graph**

*Source : Results Data Processing (2024)*

Data can be observed by showing normal distribution and the regression concept has met the assumption of normality in the histogram graph above, which displays actual data as a curve that tends to be symmetrical and spread out. Graph Normal Probability Plot



**Figure 3 Chart P.Normality Plot**  
*Source : Data processed (2024)*

Since the data is spread on the diagonal line of the Normality P. Plot above, it can be said that the data is well distributed. Normality test Analysis Statistics One-Sample test Kolmogorov-Smirnov .

**Test Kolmogorov-Smirnov**

**Table 2. Table Analysis Statistics Kolmogorov-Smirnov**

Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		100
Parameters <sup>a,b</sup> Normality	Mean	,0000000
	Std. Deviation	1.01275456
Most Extreme Differences	Negative	-,076
	Absolute	,076
	Positive	,050
Test Statistics		,076
Asymp. Sig. (2-tailed)		,171 <sup>c</sup>

*Source : Data processed (2024)*

Based on the findings of the Kolmogorov-Smirnov test conducted, the Asymp. Sig value of  $0.171 > 0.05$  should be displayed. This can indicate that the data is regularly distributed and the dependent variable can be predicted using regression based on input from the independent variable.

**Test Multicollinearity**

**Table 3. Multicollinearity Test 3**

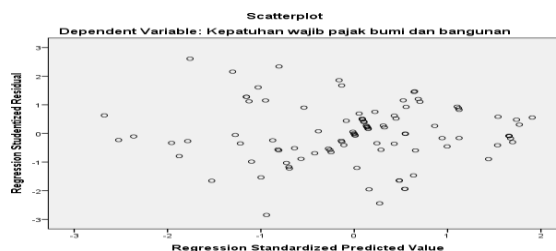
Coefficients <sup>a</sup>			
Model		Statistics Collinearity	
		Tolerance	VIF
1	(constant)		
	Accountability service public	.989	1.011
	Tax penalties	.981	1,019
	Knowledge must tax	.976	1,024
	Mandatory awareness tax	.965	1,036
a. Dependent variable: Obedience is mandatory tax earth And building			

*Source : Data Processing Results (2024)*

The tolerance value shown in the table above is 0.965 for the taxpayer awareness

variable (X1), 0.981 for the tax sanction variable (X2), 0.976 for the taxpayer knowledge variable (X3), and 0.989 for the public service accountability variable (X4). The VIF value of the taxpayer awareness variable (X1) is 1.036, the tax sanction variable (X2) is 1.019, the taxpayer knowledge variable (X3) is 1.024, and the public service accountability variable (X4) is 1.011 less than 10, which indicates that there is no multicollinearity interference. Based on the multicollinearity test, multicollinearity interference does not occur if the VIF value is less than 10, while multicollinearity interference occurs if the VIF value is more than 10.

**Scatterplot Test**



**Picture 3.3 Scatterplot Test**

*Source : Data Processing Results (2024)*

The heteroscedasticity test on the dependent variable, product sales, is depicted in the scatterplot above. This shows that the points are randomly distributed and are above or below the number 0 on the Y axis. Thus, it can be said that the regression model does not contain heteroscedasticity.

**Glesjer Test**

**Table 4. Glesjer Test**

Coefficient <sup>a</sup>			
	Model	t value	Significance
1	(Constant)	-.880	.381
	Tax penalties	-1.007	.317
	Mandatory awareness tax	2,634	.099
	Knowledge must tax	.985	.327
	Accountability service public	-1,789	.077

a. Dependent Variable: ABS

*Source : Processed data (2024)*

According to table 4 above, the Glesjer test shows that the sig value of public service accountability is 0.077 > 0.05, the sig value of taxpayer knowledge is 0.327 > 0.05, the sig value of tax sanctions is 0.317 > 0.05, and the sig value of taxpayer awareness is 0.09 > 0.05. It can be concluded that the Glesjer test detects homoscedasticity, not heteroscedasticity.

**Linear Multiple**

**Table 5 . Regression Liner Multiple**

Coefficient <sup>a</sup>	
	Unstandardized Coefficient



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Model		B	Standard. Error
1	(Constant)	4.053	2,749
	Tax penalties	.501	.024
	Accountability service	.751	.014
	Knowledge must tax	.613	.026
	Mandatory awareness public tax	.589	.047
a. Dependent Variable: Mandatory compliance tax buildings and land			

Source : *Processed Data (2024)*

The equation of multiple linear regression is, and the test of multiple linear regression is shown in the table above:

$$Y = 4.053 + 0.589 \text{ taxpayer compliance} + 0.613 \text{ taxpayer awareness} + 0.751 \text{ Public service responsibility} + 0.501 \text{ Tax sanctions}$$

- a. The constant value of the multiple linear regression analysis test, 4.053, is shown in the table above. This shows that the compliance of building and land taxpayers will increase if taxpayers are aware, tax penalties, taxpayer understanding, and public service accountability are all equal to zero (0).
- b. The table above shows that the variable of taxpayer awareness has a positive influence on taxpayer compliance and buildings, with changes in the variable affecting the variable by 0.589 units or 58.9%. The value of the variable of taxpayer awareness on taxpayer compliance and buildings has an influence of 0.589 or 58.9%.
- a. As shown in the table above, the effect of the tax penalty variable on taxpayer compliance and buildings is 0.501, which indicates a positive relationship where changes in the tax penalty variable have an impact of 50.1% (or 0.501 units) on the taxpayer compliance variable for buildings and land.
- b. The value of the taxpayer's understanding variable on the compliance of building and land taxpayers has an influence of 0.613, as shown in the table above. This shows a positive impact on the change in the taxpayer's knowledge variable of 61.3% (+0.613) on the compliance variable of building and land taxpayers.
- c. The table above shows that the public service accountability variable has a positive influence on the compliance of land and building taxpayers, for changes in the public service accountability variable, it has an impact of around 0.751 units (75.1%) on these variables.

**Hypothesis**  
**Simultan Test**

**Table 6. Simultaneous Test**

Anova <sup>a</sup>						
Model	Number of boxes	Df	Middle Value of Box	F	Sig.	
1	Regression	2958.418	4	739,605	691,958	.000 <sup>b</sup>

	Residual	101,542	95	1,069		
	Total	3059.960	99			
a. Dependent Variables: Obedience must tax buildings and land						
b. Constants, public service accountability, taxpayer awareness, taxpayer understanding, and tax sanctions are predictors.						

Source : Data processed (2024)

The simultaneous test output is shown in table 3.10. According to the output of the taxpayer knowledge test, tax penalties, taxpayer awareness and public service accountability together have an impact on the compliance of building and land taxpayers. 691.958 is the large f value of the F table 2.70 and the small sig value of 0.05.

#### Partial Test (t-test)

**Table 7. Partial Test**

Coefficients <sup>a</sup>			
Model		t	Yes.
1	(Constant)	1,474	.144
	Mandatory awareness tax	2,904	.006
	Tax penalties	2.459	.010
	Mandatory knowledge tax	2.498	.006
	Accountability service public	52,196	.000
a. Dependent Variables: Compliance must tax earth And building			

Source : Data processed (2024)

T table = (nk-1) = (0.05/2; 100 - 4 - 1) = (0.025 ; 95) = 1.985

1. The calculated T value is 2.904 > and the sig value on taxpayer knowledge about land and building taxpayer compliance is 0.00 < 0.05. Table 1.985. Thus, it can be said that land and building taxpayer compliance is positively and significantly influenced by taxpayer awareness.
2. It is known that the calculated T value is 2.459 > and the sig value of tax sanctions on land and building taxpayer compliance is 0.01 < 0.05. Table 1.985. Thus it can be said that tax sanctions have a significant and positive impact on building and land taxpayer compliance.
3. It is known that the calculated T value is 2.498 > greater than the significant value on taxpayer awareness of land and building taxpayer compliance of 0.06 < 0.05. So it can be said that taxpayer compliance with land and buildings has a positive and significant effect on taxpayer awareness.
1. It is known that the sig value of public service accountability for taxpayer compliance buildings and land, namely 0.00 < 0.05 and the calculated T value is 52.196 > Ttable 1.985. So that can be said accountability service public impact positive And sig to compliance must tax buildings and land.

**Coefficient Determinant**

**Table 8 Coefficient Determinants**

Summary <sup>b</sup> Model				
Model	R	R Square	A.R Square	The std. Error Estimate
1	.98 3 <sup>a</sup>	.967	.965	1,034
a. Constants, public service accountability, taxpayer awareness, taxpayer understanding, and tax sanctions are predictors.				
b. Dependent Variable: Compliance of building and land taxpayers				

*Source : Data processed (2024)*

The results of the determination coefficient test are shown in the table above, and the adjusted R square value (or determination coefficient) is 0.965. This shows that 96.5% of the variables that influence the selection are taxpayer knowledge, tax sanctions, taxpayer awareness, and public service accountability. The rest is 3.5%. Moral obligations, social issues, and other factors outside the scope of this study can explain the remaining determination coefficient value.

**Discussion**

**The Impact of Taxpayer Knowledge on Tax Compliance of Land and Building Taxpayers**

The T-value is 2.904 > T-table 1.985, and the sig value of taxpayer awareness of land and building tax compliance is 0.00 < 0.05. Thus, it can be said that land and building tax compliance is positively and significantly influenced by taxpayer awareness. Compliance with PBB payments is significantly influenced by taxpayer understanding. To ensure greater compliance, it is very important to expand taxpayer education and counseling. Through various educational and socialization initiatives, the government and tax authorities must take efficient steps to improve taxpayer understanding. It is expected that taxpayers will be more compliant in fulfilling their obligations if they have a better understanding of tax regulations and processes, which will ultimately support increased regional income and community welfare. This study supports Pradnyani's statement (2020) that taxpayer awareness has a significant and positive effect on the level of taxpayer compliance in paying PBB. Understanding of tax obligations, awareness of tax regulations, and a sense of responsibility as a citizen are some aspects of the awareness in question.

**Impact of Tax Penalties To Compliance Taxpayer Buildings and Earth**

On mark sig sanctions tax to compliance must tax earth And building is < 0.05 and the calculated T value is 2.459 > Ttable 1.985. So it can be stated that the sanctions Tax has a positive and significant effect on land and building taxpayer compliance. Tax



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sanctions play an important role in increasing taxpayer compliance with their obligations in paying PBB. Effective sanctions can motivate taxpayers to comply with tax provisions in a timely and appropriate manner, reducing the level of violations and increase regional income. However, the effectiveness of sanctions depends on how the sanctions are applied, understood, and accepted by taxpayers. Therefore, it is important for tax authorities to design and implement sanctions policies with careful, merge aspect enforcement law with effort education And support to taxpayers. This research is in line with Wahyudi & Kartika (2020), stating that that sanctions tax Which applied own influence positive Which significant on taxpayer compliance in paying PBB. This study explains that The existence of tax sanctions, whether fines or interest, can have a deterrent effect on must tax so that push them for more obedient.

**The Impact of Taxpayer Awareness on Tax Compliance of Building and Land Taxpayers**

The calculated T value is  $2.498 > T_{table} 1.985$  and the sig value of taxpayer knowledge about land and building tax compliance is  $0.06 < 0.05$ . Thus, it can be said that taxpayer awareness has a positive and significant effect on compliance in paying land and building tax. The level of compliance in paying land and building tax is significantly influenced by taxpayer awareness. Taxpayers will be more compliant if they have good knowledge of tax obligations and the benefits of paying PBB. To improve taxpayer knowledge, the tax authorities need to make effective counseling and education efforts. With a good understanding, it will encourage taxpayers to be more obedient in paying taxes, so that it will increase regional income and help finance public services and development goals. This study supports the results of the study by Sutrisno & Setiawan (2021) which found that taxpayer compliance in paying taxes on time is positively and significantly influenced by knowledge of tax regulations, rates, and PBB calculation techniques. Because they feel more confident in their responsibilities, taxpayers who have a strong awareness of their tax obligations are usually more compliant.

**Impact Accountability of Public Services to Taxpayer Compliance Buildings and Earth**

In the Tcount value of  $52.196 > T_{table} 1.985$ , the significance of public service accountability to the compliance of building and land taxpayers is  $0.00 < 0.05$ . Therefore, it can be said that public service accountability has a positive and significant effect on the compliance of land and building taxpayers. Service accountability has a significant impact on the implementation of taxpayers, including in the field of Building and Land Tax. Taxpayers are more likely to comply with their tax obligations when the government or tax authorities can demonstrate transparency, responsibility and accountability in their services. The implementation of good accountability practices not only increases compliance but also strengthens public trust in the tax system, which ultimately leads to more effective and efficient tax operations. According to Setiawan & Suryanto (2020), this study shows that accountability in tax procedures, such as



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providing clear information about tax requirements and payment procedures, has a positive and significant impact on tax requirements. To fulfill their tax obligations, they must have taxes that provide transparent and efficient assistance.

**The Impact of Taxpayer Knowledge, Tax Sanctions, Taxpayer Awareness and Accountability of Public Services to Building Tax Payer Compliance and Earth**

Based on the test output, the research agrees with H5 because the sig value is  $0.00 < 0.05$  and the Fcount value is 691.958 which is greater than Ftable 2.70. Thus, it can be said that public service accountability, tax sanctions, taxpayer awareness, and taxpayer knowledge together have an influence on land and building taxpayer compliance. The main elements that strengthen each other in encouraging compliance include the influence of taxpayer knowledge, tax sanctions, taxpayer awareness, and public service responsibility for land and building taxpayer compliance. An atmosphere that encourages increased tax compliance can be built by combining good public service accountability, fair sanctions, and good taxpayer education and awareness. Improving each of these aspects through coordinated efforts can encourage tax compliance and encourage better tax management in general.

**CONCLUSION**

1. With a sig value of  $0.00 < 0.05$  and a calculated T value of  $2.904 >$ , taxpayer awareness has a significant and positive effect on land and building taxpayer compliance. Table 1.985.
2. With a T value set at  $2.459 >$  and a sig value of  $0.01 < 0.05$ , tax sanctions have a significant and positive effect on land and building taxpayer compliance. Table 1.985
3. With the T value set at  $2.498 >$  and sig value  $0.06 < 0.05$ , taxpayer knowledge has a significant and positive effect on land and building taxpayer compliance. Table 1.985
4. The sig value of  $0.00 < 0.05$  and the calculated T value of  $52.196 >$  indicates that public service accountability has a positive and significant effect on land and building taxpayer compliance. Table 1.985
5. The test results show that taxpayer knowledge, tax sanctions, taxpayer awareness, and public service accountability simultaneously have an influence on land and building taxpayer compliance, with an Fcount value of 691.958 greater than Ftable 2.70 and a sig value of  $0.00 < 0.05$ . building.

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