The Effect of Tax Knowledge and Tax Socialization on Tax Planning with Tax Reporting as a Moderating Variable
(Research on Coffee Shops in the Sudimoro Region, Malang City)

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Abstract: This research is about the Effect of Tax Knowledge and Tax Socialization on Tax Planning with Tax Reporting as a Moderating Variable. The dependent variable in this study is Tax Planning. The independent variables in this study are Tax Knowledge and Tax Socialization. The Moderating Variable in the study is Tax Reporting. This research was conducted at a coffee shop located in the Sudimoro Region, Malang City, East Java. The number of respondents in this study were 50 respondents. The sampling method used is the Questionnaire and Interview method. The results of this study conclude that tax knowledge has a significant positive effect on tax planning, tax socialization has a significant positive effect on tax planning. For the interaction of moderation of tax reporting concluded that the results were able to moderate tax knowledge of tax planning and for the interaction of moderation of tax reporting concluded that the results were able to moderate tax socialization of tax planning.
Keywords: Tax Knowledge, Tax Dissemination, Tax Planning and Tax Reporting.

1. Introduction

In Law No. 28 of 2007 tax is defined as a mandatory contribution to the state that is owed by individuals or entities that are coercive based on the law, by not getting compensation directly and used for the needs of the state for the greatest prosperity of the people. Almost all countries in the world impose taxes on their citizens. Each country makes rules in imposing and collecting taxes that are guided by the principles or rules of taxation. The role of taxes for each country is basically different from one country to another. The ability of each country to collect taxes also differs from one country to another. One of the roles of taxes in the development of the Indonesian state is to become a source of state revenue. Indonesia is one of the developing countries whose income is increasing from year to year in order to carry out development, to fill existing facilities and realize the welfare of the local community. The biggest source of state revenue is obtained from tax revenues, but in reality tax problems continue due to a lack of knowledge and outreach regarding taxation to taxpayers. Malang City is one of the areas in East Java which is experiencing very rapid

development. Lots of buildings began to be erected for business purposes or as private residences. The number of houses, shophouses, and coffee shops that began to fill the city of Malang. This causes an increase in tax objects in the Malang City area, therefore researchers are interested in choosing Malang City as a research location.

In Maxuel's previous research, (2021) stated that the research results showed that tax socialization had a positive effect on MSME e-commerce tax planning. Faizah, (2022) states that the tax socialization variable has a positive and significant effect on MSME snack tax planning. The results of Rezeki's research, (2021) that the influence of tax knowledge has a positive effect on tax planning. These findings indicate that the better the level of tax knowledge, tax administration, and fair and transparent enforcement of sanctions can increase the level of tax compliance. Based on the description above, coffee shops are taxpayers who can help improve the economy and increase tax revenue by carrying out their obligations as taxpayers. The things above made researchers interested in conducting research with the title: "The Effect of Tax Knowledge and Tax Socialization on Tax Planning with Tax Reporting as a Moderating Variable" (Research at Coffee Shops in the Sudimoro Region, Malang City).

The formulation of the problem in this study is whether tax knowledge affects tax planning?, Does tax socialization affect tax planning?, Does tax reporting moderate the effect of tax knowledge on tax planning?, Does tax reporting moderate the effect of tax socialization on tax planning?.

2. Review of Theories and Hypotheses

Review of Theories and Hypotheses

Tax Knowledge Theory

The definition of tax knowledge put forward by Hartini, (2018) is the process by which taxpayers know about taxation and apply that knowledge to pay taxes. Knowledge and understanding of tax regulations in question understand and understand general provisions and tax procedures which include how to submit tax returns (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT.

Tax Socialization Theory

Tax socialization means an effort made to provide information about taxation which aims to make a person or group understand about taxation so that taxpayer compliance will increase. If the taxpayer is given a good and correct understanding through socialization, then the taxpayer will have knowledge about the importance of paying taxes (Listiyowati et.al, 2021).

Tax Planning Theory

Pohan, (2016) states that tax planning or tax planning is defined as a strategy for organizing taxpayer businesses in such a way that their tax debts, both income tax and other taxes, are in a minimum amount, based on this not violating statutory provisions. Tax planning is defined as a process to engineer the business

and transactions of taxpayers so that the tax debt is in a minimal amount but still within the framework of tax regulations and can have a positive connotation as planning for fulfilling tax obligations in a complete, correct and timely manner so as to avoid wasting resources. optimally.

Tax Reporting Theory

Reporting is a record that provides information about certain activities and the results are conveyed to the authorities or related to certain activities. Tax reporting is an individual or corporate taxpayer, whether paying taxes himself or being appointed as a withholding agent or collector, is required to submit or report a tax notification letter (Ruung et.al, 2017).

A. The Effect of Tax Knowledge on Tax Planning

Tax planning requires knowledge of taxation in advance so that it can be fulfilled and runs smoothly tax planning must be supported by knowledge of taxation. In research conducted by (Kalgutkar, 2018) there is an explanation showing that one of the factors for the smoothness of tax planning is knowing tax loopholes. In other words, this study (Kalgutkar, 2018) agrees that tax planning supported by tax knowledge reduces the level of taxpayer compliance by legally avoiding taxation.

H1: Tax Knowledge has a significant effect on Tax Planning

B. Effect of Tax Socialization on Tax Planning

Tax socialization is an effort by the Directorate General of Taxes to provide information, understanding, and knowledge to the public, especially taxpayers, regarding taxation and laws and regulations. Based on the Circular Letter of the Director General of Taxes Number: SE-98/PJ/2011 it is said that tax socialization is an effort and process of providing tax information to produce changes in knowledge, skills, and attitudes of the community so that they are encouraged to understand, be aware, care, and contribute in carrying out obligations taxation (Andini et.al, 2018).

Tax socialization can influence Coffee Shop in tax planning. With the socialization of taxes, taxpayers understand the things that must be done in planning taxes.

H2: Tax socialization has a significant effect on Tax Planning.

C. Tax Reporting Moderates the Effect of Tax Knowledge on Tax Planning

Good tax reporting is owned by the Coffee Shop Owner in planning his taxes through tax knowledge. If tax knowledge is high, taxpayers can plan and report their taxes according to the provisions of the tax law in Indonesia.

H3: Tax Reporting can Moderate the relationship between Tax Knowledge and Tax Planning.

D. Tax Reporting Moderates the Effect of Tax Dissemination on Tax Planning

The socialization of taxes received by Coffee Shop Owners in planning their taxes influences taxpayers to report their tax obligations. If taxpayers often attend training or seminars regarding tax socialization, taxes can be planned and reported in a structured manner.

H4: Tax reporting can moderate the relationship between tax socialization and tax planning.

3. Research Methods
Reasons for Selecting Research Locations

The research location studied was the Coffee Shop in the Sudimoro Region, Malang City. The researcher chose this location because he wanted to study taxpayers who especially have a coffee shop business in the Sudimoro area, Malang city. In addition, the location was chosen because it is in accordance with the variables in this study.

Population and Sample

According to population, all research subjects according to (Sugiyono, 2017) the notion of population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics determined by researchers to study and then draw conclusions. The population in this study were all coffee shops in the Sudimoro area of Malang City, of which there were 90 coffee shops.

. Sugiyono, (2017) states that the sample is part or the number

and characteristics of the population. If the population is large, and it is impossible for the researcher to study everything in the population, for example due to limited funds, manpower, and time, the researcher will take samples from that population. What is learned from the sample, the conclusions will be applied to the population. For this reason, samples taken from the population must be truly representative (Sugiyono, 2017).

The research sample was taken using the Slovin formula. The exact number of sample members used in research depends on the desired error rate. The greater the error rate, the smaller the number of samples used and conversely the smaller the error rate, the greater the number of samples used. The sample was taken from the population using a tolerable percentage error rate of 10%. Determining the sample size of respondents using the Slovin formula, where the formula is as follows:

$$n = N/(N⟦(e)⟧^2+1)$$

Where:
n = Number of samples
N = Population size
e = Error Limit (10%)

Based on the population data of 90 coffee shops, then based on the Slovin formula, the sample obtained is:

$$n = 90/(90(0,1)^2+1)$$
$$= 47.37$$

Based on the Slovin formula, the number 47.37 was obtained, which the researchers rounded up to 50 samples.

4. Operationalization of Variables and Measurements

1. **Knowledge of Taxes (X1)** The measurement of tax knowledge includes: Taxpayer's knowledge of tax functions, Taxpayer's knowledge of tax regulations, Taxpayer's knowledge of the procedure for calculating paid taxes, Taxpayer's knowledge of registration as a taxpayer, Knowledge taxpayers on the payment mechanism. This variable was measured using a five-point Likert scale question instrument from strongly disagree (1) to strongly agree (5) if positive, otherwise if negative strongly agree (1) to strongly disagree (5).

2. **Tax Socialization (X2)** Tax Socialization Variable has five question items, namely: I often attend tax socialization events, such as seminars, courses and training, I often see tax socialization through banners, print media, advertisements and other media, tax socialization notify me of new tax information or regulations, tax socialization reminds me of tax obligations, more tax socialization makes it easier for me to fulfill tax obligations. This variable was measured using a five-point Likert scale question instrument from strongly disagree (1) to strongly agree (5) if positive, otherwise if negative strongly agree (1) to strongly disagree (5).

3. **Tax Planning (Y)** The Tax Planning variable has a minimum value of 1 and a maximum of 5, which means that some respondents will state that they understand good tax planning. This variable was measured using a five-point Likert scale question instrument from strongly disagree (1) to strongly agree (5) if positive, otherwise if negative strongly agree (1) to strongly disagree (5).

4. **The moderating variable that supports the independent variables and the dependent variable is Tax Reporting (Z).** The tax reporting variable has a minimum value of 1 and a maximum of 5, which means that some respondents will state that they are not compliant with their tax obligations and some are compliant. This variable was measured using a five-point Likert scale question instrument from strongly disagree (1) to strongly agree (5) if positive, otherwise if negative strongly agree (1) to strongly disagree (5).

Analysis and Discussion
Description of the Research Object

This research was conducted on coffee shop taxpayers in the Sudimoro Region of Malang City. Taxpayers who are respondents in this study are taxpayers who already have an NPWP and register their business with the tax office. In this study, data was collected by distributing questionnaires and direct field interviews. Interviews were conducted with informants who owned the coffee shop (owner), the manager of the coffee shop or the finance department of the coffee shop. Through interviews, the researchers stated that most of the coffee shop owners in the Sudimoro area had been in business for >2 years.

Validity Test and Reliability Test

In this study the validity test and reliability test results are valid and reliable.

Proof of Hypothesis

After testing the validity and reliability above, then below will be described regarding testing the influence of Tax Knowledge, Tax Socialization, Tax Planning and Tax Reporting partially. To prove this hypothesis, the following presents the results of data processing using the SPSS Output Program:

Tabel 4.12
Hasil Uji Parameter Individual (Uji Statistik t)
Coefficients (Independent Variable: Y)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
X1	.564	.109	.597	5.157	.000
X2	.602	.139	.530	4.332	.000
X1Z	.023	.003	.715	7.089	.000
X2Z	.027	.004	.714	7.067	.000

Sumber: Data primer yang diolah, 2023

Tabel 4.13
Hasil Uji Parameter Individual (Uji Statistik t)
Model Summary

Model 1 (Constant)	R	R Square	Adjusted R Square	Std. Error of the Estimate
X1	.597a	.357	.343	2.380
X2	.530a	.281	.266	2.516
X1Z	.715a	.511	.501	2.074
X2Z	714a	.510	.500	2.077

Sumber: Data primer yang diolah, 2023

Verification of the First Hypothesis (H1)

The results of hypothesis testing based on table 4.12 show that the tax knowledge variable (X1) has a sig value. 0.000 <0.05 so the First Hypothesis (H1) is accepted. So it can be concluded that there is a significant influence between tax knowledge on tax planning (Y). These results indicate that Tax Knowledge has a direct and significant effect on tax planning. This is in line with Rezeki's research, (2021) that the influence of tax knowledge has a positive effect on tax planning.

With good knowledge and understanding will lead to attitudes in behaving because they understand the impact of the actions taken. Taxpayers benefit from what the government provides from the taxes paid by them. Knowledge and understanding of tax regulations is a process whereby taxpayers know about taxation and implement it in the obligation to pay taxes, as well as understand the General Provisions and Tax Procedures (KUP) which include how to make tax payments, place of payment, deadline for payment of fines and reporting SPT.

However, the results of this study contradict Fauziati's research, (2020) which found no effect of tax

knowledge on tax planning. Rumiyatun, (2017) stated that there is no proven relationship between tax knowledge and tax planning.

Verification of the Second Hypothesis (H2)

The results of hypothesis testing based on table 4.12 show that the Tax Socialization variable (X2) has a sig value. 0.000 <0.05 so that the Second Hypothesis (H2) is accepted. So it can be concluded that there is a significant influence between tax socialization on tax planning (Y). These results indicate that tax socialization has a direct and significant effect on tax planning. This is in line with Maxuel's research, (2021) which states that tax socialization has a positive effect on MSME e-commerce tax planning. Faizah, (2022) also stated that the tax socialization variable had a positive and significant effect on MSME snack tax planning.

By increasing sustainable outreach to the community, socialization about taxes can be done by holding workshops for the community. Socialization regarding continuous planning will increase understanding of taxation. By understanding what will be obtained if you violate tax regulations, people will indirectly comply with tax regulations. The results of this study contradict Lumentah's research, (2022) which states that tax socialization has no effect on tax planning.

Proof of the Third Hypothesis (H3)

The results of hypothesis testing based on table 4.12 show that the X1Z variable has a sig. 0.000 <0.05 so that the third hypothesis (H3) is accepted or it can be stated that a partially significant positive effect on tax reporting is able to moderate the effect of tax knowledge on tax planning.

The effect of tax reporting moderates tax knowledge of tax planning, because tax reporting can make taxpayers have sufficient tax knowledge to plan taxes (tax planning). This can happen because of a good understanding of taxpayers regarding tax planning.

Verification of the fourth hypothesis (H4)

The results of hypothesis testing based on table 4.12 show that the X2Z variable has a sig. 0.000 <0.05 so that the fourth hypothesis (H4) is accepted or it can be stated that there is a partially significant positive effect on tax reporting able to moderate the effect of tax socialization on tax planning.

The form of socialization carried out by the tax apparatus is able to influence the taxpayers. The creative and innovative packaging of tax socialization is considered to have been effective in increasing the interest of taxpayers to pay and report their tax obligations. Apart from that, effective socialization will increase curiosity about the importance of paying taxes or understanding tax reporting. This is what causes the higher tax socialization will increase the knowledge of taxpayers, which directly or indirectly increases understanding of tax planning (tax planning).

Moderated Regression Analysis (MRA) equation

Equation (1) $Y = \alpha + \beta1.X1 + \beta2.X2 + \varepsilon$

Equation (2) $Y = \alpha + \beta1.X1 + + \beta3.Z + \beta4.X1*Z + \varepsilon$

Equation (3) $Y = \alpha + \beta2.X2 + + \beta3.Z + \beta2.X2*Z + \varepsilon$

5. Conclusion, Limitations and Suggestions

The purpose of this study is to prove the hypothesis that was presented at the beginning of the study. The following is a conclusion as well as an answer to the problems that exist in this research. In accordance with the data analysis that has been done, the following conclusions can be drawn:

1. Tax knowledge has a significant positive effect on tax planning. These results support research conducted by Rezeki, (2021). But the results of this study do not support the research conducted by Fauziati, (2020) and Rumiyatun, (2017). With good knowledge and understanding will lead to attitudes in behaving because they understand the impact of the actions taken. Taxpayers benefit from what the government provides from the taxes paid by them. Knowledge and understanding of tax regulations is a process whereby taxpayers know about taxation and implement it in the obligation to pay taxes, as well as understand the General Provisions and Tax Procedures (KUP) which include how to make tax payments, place of payment, deadline for payment of fines and reporting SPT.

2. Tax socialization has a significant positive effect on tax planning. These results support research conducted by Maxuel, (2021) and Faizah, (2022). But the results of this study do not support research conducted by Lumentah, (2022). By increasing sustainable outreach to the community, socialization about taxes can be done by holding workshops for the community. Socialization regarding continuous planning will increase understanding of taxation. By understanding what will be obtained if you violate tax regulations, people will indirectly comply with tax regulations.

3. Tax reporting is able to moderate tax knowledge on tax planning and has a significant positive effect. The effect of tax reporting moderates tax knowledge of tax planning, because tax reporting can make taxpayers have sufficient tax knowledge to plan taxes (tax planning). This can happen because of a good understanding of taxpayers regarding tax planning.

4. Tax reporting is able to moderate tax socialization on tax planning and has a significant positive effect. The form of socialization carried out by the tax apparatus is able to influence the taxpayers. The creative and innovative packaging of tax socialization is considered to have been effective in increasing the interest of taxpayers to pay and report their tax obligations. Apart from that, effective socialization will increase curiosity about the importance of paying taxes or understanding tax reporting. This is what causes the higher tax

socialization will increase the knowledge of taxpayers, which directly or indirectly increases understanding of tax planning (tax planning).

Limitations for this study are:

1. In conducting this research, researchers had problems because they had difficulty meeting the coffee shop owner, manager or coffee shop finance department for interviews for busy reasons and personal needs. Therefore the researcher must make an appointment with the respondent or resource person in this study.
2. Limited time in distributing questionnaires to respondents. Because in this study it required 50 respondents for interviews and questionnaires which were carried out by going directly to the field really needed quite a long time such as; distributing questionnaires, taking back questionnaires, and making appointments with informants.
3. Because this research is classified as unique, researchers experience difficulties in finding supporting and opposing journal literature regarding tax planning and tax reporting.

In order to be more useful and make a greater contribution to the development of science and to the world of practitioners, the following suggestions are proposed:
1. For related taxpayers, it is hoped that they will always improve quality starting from tax knowledge, tax socialization, tax planning and tax reporting that has been carried out by the government so that they comply with existing taxes in Indonesia.
2. For future researchers, it is suggested to develop this research by adding new, more unique variables, so that the recommendations of the research results can be generalized theoretically, so that they will be able to produce new, more specific findings.

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