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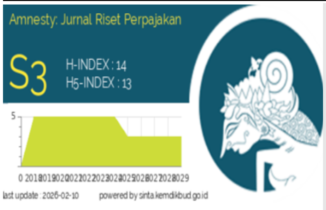

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Effects of Tax Supervision and Socialization on Village Fund Tax Revenue Mediated by Taxpayer Compliance Level

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ABSTRACT

Village Funds have become a strategic instrument for accelerating rural development in Indonesia, while simultaneously increasing the complexity of village-level tax administration and the need to optimize tax revenue. However, previous studies have primarily focused on village treasurers, providing limited understanding of the strategic role of Account Representatives (ARs) in promoting taxpayer compliance and improving tax revenue performance. This study investigates the effects of tax supervision and tax socialization on Village Fund tax revenue, with taxpayer compliance serving as a mediating variable. Grounded in Compliance Theory and Stewardship Theory, the study develops an integrated mediation framework to explain the behavioral and administrative mechanisms underlying tax revenue optimization. A quantitative explanatory design was employed using survey data collected from 175 Account Representatives working in Primary Tax Service Offices across South Sulawesi, West Sulawesi, and Southeast Sulawesi. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings indicate that tax supervision significantly improves both taxpayer compliance and Village Fund tax revenue, whereas tax socialization significantly enhances taxpayer compliance but has no direct effect on tax revenue. Taxpayer compliance emerged as the strongest determinant of tax revenue and mediated the relationships between tax supervision, tax socialization, and tax revenue, acting as a partial mediator in the former relationship and a full mediator in the latter. These findings suggest that educational initiatives alone are insufficient to improve tax revenue unless they successfully foster compliant taxpayer behavior. The study contributes to tax administration literature by integrating governance and behavioral perspectives while highlighting the strategic role of ARs in strengthening sustainable taxpayer compliance and optimizing Village Fund tax revenue.

1. Introduction

Indonesia has one of the largest village administrative systems in the world, with villages serving not only as territorial entities but also as strategic instruments for national development. In 2023, the number of villages in Indonesia reached 83,971, reflecting the extensive scope of rural governance and public service administration across the country (BPS-Statistics Indonesia, 2024). The Indonesian government has continuously strengthened village-based development through the Village Fund program, which constitutes a major component of fiscal transfers to local governments. The realization of Village Funds in 2023 amounted to approximately IDR 69.86 trillion, with an absorption rate reaching 99.80%, indicating the government's strong commitment to accelerating rural infrastructure development, social

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empowerment, and local economic growth (Government of the Republic of Indonesia, 2024). The increasing allocation of Village Funds demonstrates the government's intention to reduce development disparities between urban and rural areas while promoting equitable economic welfare.

Despite its developmental significance, the growing amount of Village Fund allocation has also increased the complexity of financial administration and tax management at the village level. Transactions financed through Village Funds generally generate tax obligations, particularly related to withholding and collecting taxes on goods and services. Under the Indonesian taxation system, village treasurers are assigned the authority and responsibility to administer these tax obligations. Consequently, the effectiveness of tax administration in villages is closely associated with the treasurers' understanding of tax regulations, administrative capability, and compliance behaviour. Weak tax administration at the village level may reduce the optimization of tax revenue that should be generated from Village Fund transactions.

In practice, however, the implementation of tax obligations related to Village Funds still faces substantial challenges. Several problems frequently arise, including limited understanding of taxation rules, delays in tax payment and reporting, and weak administrative management. These issues indicate that the tax potential derived from Village Funds has not yet been fully optimized. The gap between potential and realized tax revenue suggests the existence of behavioural and administrative factors that influence taxpayer compliance at the village level. This condition becomes increasingly important because tax revenue remains one of the primary sources of state income required to support sustainable development programs.

To address these challenges, tax supervision and tax socialization have become two important instruments employed by tax authorities to improve taxpayer compliance. Tax supervision is intended to ensure that taxpayers comply with prevailing tax regulations, while tax socialization aims to enhance taxpayers' understanding, awareness, and willingness to fulfil their tax obligations voluntarily. Previous empirical studies have demonstrated varying findings regarding the effectiveness of these two factors. Several studies reported that tax supervision and tax socialization significantly improve taxpayer compliance and tax revenue performance, while other studies found inconsistent or only partial effects. Such inconsistencies indicate that the relationship between supervision, socialization, compliance, and tax revenue remains inconclusive and requires further empirical investigation.

Another limitation in previous studies concerns the selection of research subjects. Most prior research has focused primarily on village treasurers as the main respondents in examining tax compliance related to Village Funds. Although village treasurers play a crucial operational role, another strategic actor within the taxation system has received relatively limited scholarly attention, namely the Account Representative (AR) at the Tax Service Office. ARs are directly responsible for conducting tax supervision, providing consultation, delivering tax socialization, and identifying potential taxpayer non-compliance. Their operational role enables them to possess broader analytical insights regarding the effectiveness of supervision and socialization strategies in improving taxpayer compliance and increasing tax revenue. Therefore, examining the issue from the perspective of ARs may provide a more comprehensive understanding of how tax administration policies are implemented at the operational level.

Based on the background and previous empirical inconsistencies, the main research problem in this study concerns the suboptimal tax revenue generated from Village Funds and the unclear mechanism explaining how tax supervision and tax socialization influence taxpayer compliance and tax revenue realization. More specifically, this study investigates whether taxpayer compliance acts

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as a mediating variable linking tax supervision and tax socialization to tax revenue from Village Funds. This issue arises from the need to examine not only the direct impact of tax supervision and tax socialization, but also the behavioural processes through which these factors may enhance tax revenue optimization.

This research investigates how tax supervision and tax socialization influence taxpayer compliance and examines their contribution to tax revenue from Village Funds. In addition, this research also evaluates whether taxpayer compliance acts as an mediating variable in the relationship between tax supervision, tax socialization, and tax revenue from Village Funds. The research addresses the following questions: (1) Does tax supervision significantly influence taxpayer compliance? (2) Does tax socialization significantly influence taxpayer compliance? (3) Does taxpayer compliance significantly affect Village Fund tax revenue? and (4) Does taxpayer compliance mediate the relationship between tax supervision, tax socialization, and Village Fund tax revenue?

Theoretically, this study is grounded in Compliance Theory and Stewardship Theory. Compliance Theory explains taxpayer behaviour in fulfilling tax obligations based on regulatory enforcement and internal awareness, while Stewardship Theory views tax officers as public servants who act in the public interest to ensure accountability and effective governance. The integration of these two theories provides a comprehensive framework for understanding the interaction between tax authorities, taxpayer behaviour, and tax revenue outcomes. This study contributes theoretically by enriching the literature on public sector taxation through the development of a structural mediation model that integrates behavioural and governance perspectives simultaneously.

Practically, the findings of this study are expected to provide valuable implications for tax authorities, particularly in designing more effective supervision and socialization strategies to improve taxpayer compliance and optimize tax revenue from Village Funds. The results may also support policymakers in strengthening village-level tax administration systems and improving the effectiveness of fiscal decentralization policies.

The novelty of this study lies in three main aspects. First, this research employs the perspective of Account Representatives as the primary respondents, which differs from most previous studies that mainly focused on village treasurers. Second, this study develops a mediation model by positioning taxpayer compliance as an intervening variable between tax supervision, tax socialization, and Village Fund tax revenue. Third, this research integrates Compliance Theory and Stewardship Theory into a unified conceptual framework to explain the relationships among supervision, socialization, compliance behaviour, and tax revenue outcomes more comprehensively.

2. Literature Review

2.1 Stewardship Theory

This study employs Stewardship Theory as the primary theoretical foundation to explain the relationship between Account Representatives (ARs) and village treasurers within the context of tax compliance. Stewardship Theory suggests that individuals within an organization tend to act proactively in achieving organizational goals by prioritizing collective interests over personal interests (Donaldson & Davis, 1991). In this context, ARs are positioned as stewards who are responsible for providing guidance, conducting supervision, and encouraging the tax compliance of village treasurers. This role is consistent with the Regulation of the Minister of Finance Number 45/PMK.01/2021, which emphasizes the strategic function of ARs in managing taxpayer compliance (Ministry of Finance of the Republic of Indonesia, 2021).

Therefore, Stewardship Theory provides a relevant conceptual framework for understanding how the active role of ARs through supervision and tax socialization may enhance taxpayer compliance, which

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subsequently contributes to the optimization of tax revenue from Village Funds.

2.2 Compliance Theory

In addition to Stewardship Theory, this study also adopts Compliance Theory to complement the conceptual framework in explaining taxpayer compliance behavior. Compliance Theory fundamentally explains the reasons why individuals or entities comply with applicable regulations (Etzioni, 1961). Within the taxation context, this theory is relevant for understanding how village treasurers make decisions regarding the fulfillment of their tax obligations, including withholding or collecting taxes, remitting tax payments, and reporting taxes in accordance with prevailing regulations, particularly Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (Government of the Republic of Indonesia, 2021). Furthermore, Devos (2014) argues that Compliance Theory provides an important analytical framework for tax authorities in identifying factors influencing taxpayer compliance and designing effective strategies to improve it.

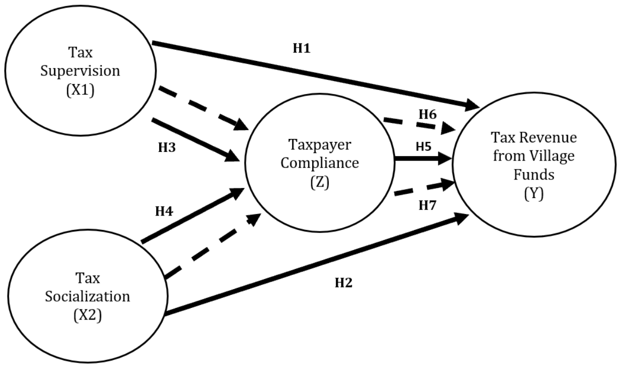

Fig. 1. Conceptual Framework of the study.

2.3 Hypotheses

2.3.1 The Effect of Tax Supervision on Tax Revenue from Village Funds

The first hypothesis of this study proposes that tax supervision affects tax revenue from Village Funds. Theoretically, this hypothesis is aligned with Stewardship Theory, which views ARs as stewards responsible for ensuring taxpayer compliance in order to optimize state revenue. In performing their duties, ARs supervise village treasurers as taxpayers to ensure that tax obligations are fulfilled in accordance with prevailing regulations. Moreover, Compliance Theory supports this hypothesis by emphasizing that effective supervision can improve compliance and minimize potential non-compliance that may lead to tax revenue leakage (Etzioni, 1961).

Empirically, this relationship is supported by the findings of Dharmawati et al. (2024), who found that tax supervision significantly influences tax revenue enhancement. Similar findings were reported by Abada and Winarsih (2024), indicating that consistent supervision conducted by ARs can improve tax revenue through taxpayer guidance and compliance control efforts.

Based on the theoretical and empirical arguments above, the following hypothesis is proposed:

H1: Tax supervision affects tax revenue from Village Funds.

2.3.2 The Effect of Tax Socialization on Tax Revenue from Village Funds

The second hypothesis proposes that tax socialization affects tax revenue from Village Funds. Theoretically, this hypothesis is consistent with Stewardship Theory, which positions ARs as stewards responsible for educating and improving taxpayers' understanding, including village treasurers, through tax socialization activities. Tax socialization serves as an important medium for

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disseminating accurate information regarding tax obligations, thereby encouraging the proper management of Village Funds in accordance with existing regulations. Furthermore, Compliance Theory explains that increased tax understanding and awareness are essential factors in promoting voluntary compliance (Etzioni, 1961).

Empirically, Betu and Suninono (2024) found that low tax awareness and understanding remain major causes of taxpayer non-compliance, potentially resulting in losses in state revenue. Meanwhile, Handoko et al. (2021) demonstrated that tax socialization significantly affects tax revenue enhancement, indicating that more effective socialization activities may lead to greater tax revenue optimization.

Based on these theoretical and empirical considerations, the following hypothesis is proposed:

H2: Tax socialization affects tax revenue from Village Funds.

2.3.3 The Effect of Tax Supervision on Taxpayer Compliance

The third hypothesis states that tax supervision affects taxpayer compliance. Theoretically, this hypothesis is supported by Stewardship Theory, which views ARs as stewards responsible for ensuring that taxpayers, including village treasurers, fulfill their tax obligations properly and in accordance with regulations. Supervision functions not only as a control mechanism but also as a form of guidance intended to improve compliance. In addition, Compliance Theory explains that effective supervision may increase taxpayer compliance by strengthening awareness of the consequences of non-compliance (Etzioni, 1961).

Empirically, Christian and Aribowo (2021) found that tax supervision positively influences taxpayer compliance. This finding is reinforced by Pijnenburg et al. (2017), who demonstrated that effective supervision can improve compliance through the optimization of supervisory functions.

Therefore, the following hypothesis is proposed:

H3: Tax supervision affects taxpayer compliance.

2.3.4 The Effect of Tax Socialization on Taxpayer Compliance

The fourth hypothesis proposes that tax socialization affects taxpayer compliance. Theoretically, this hypothesis is supported by Stewardship Theory, which positions ARs as stewards responsible for improving taxpayers' understanding, including village treasurers, through tax socialization activities. Such socialization provides taxpayers with adequate knowledge to properly fulfill their tax obligations. Furthermore, Compliance Theory explains that improved understanding through socialization encourages the development of voluntary compliance (Etzioni, 1961).

Empirically, Suharti and Hidayatulloh (2022) found that tax socialization positively affects taxpayer understanding and compliance. This finding is strengthened by Defrizal et al. (2021), who argued that the educational and socialization roles of ARs significantly contribute to improving taxpayer compliance.

Based on these arguments, the following hypothesis is proposed:

H4: Tax socialization affects taxpayer compliance.

2.3.5 The Effect of Taxpayer Compliance on Tax Revenue from Village Funds

The fifth hypothesis states that taxpayer compliance affects tax revenue from Village Funds. Theoretically, this hypothesis is supported by Stewardship Theory, which views village treasurers as stewards responsible for fulfilling tax obligations as part of their contribution to achieving state objectives. Taxpayer compliance, including the accuracy of withholding or collecting taxes, tax remittance, and tax reporting, directly determines the amount of tax revenue collected. Moreover, Compliance Theory emphasizes that a high level of compliance reflects the effectiveness of the

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taxation system and taxpayers' awareness in fulfilling their obligations (Etzioni, 1961).

Empirically, Abdu and Adem (2023) found that taxpayer compliance positively influences state tax revenue. This finding indicates that higher compliance levels lead to more optimal tax revenue realization.

Therefore, the following hypothesis is proposed:

H5: Taxpayer compliance affects tax revenue from Village Funds.

2.3.6 The Effect of Tax Supervision on Tax Revenue from Village Funds through Taxpayer Compliance

The sixth hypothesis proposes that tax supervision affects tax revenue from Village Funds through the mediation of taxpayer compliance. Theoretically, this hypothesis is supported by Stewardship Theory, which views ARs as stewards who, through supervisory functions, can encourage compliant behavior among taxpayers, including village treasurers. Effective supervision not only has a direct effect but also improves taxpayer compliance, which subsequently contributes to tax revenue optimization. In addition, Compliance Theory explains that supervision mechanisms may increase compliance through deterrence effects and enhanced taxpayer awareness, thereby positioning compliance as a mediating variable (Etzioni, 1961).

Empirically, Dharmawati et al. (2024) found that tax supervision positively influences tax revenue through improved taxpayer compliance. This finding is supported by Defrizal et al. (2021), who demonstrated that supervision significantly affects tax revenue through taxpayer compliance.

Accordingly, the following hypothesis is proposed:

H6: Tax supervision affects tax revenue from Village Funds through the mediation of taxpayer compliance.

2.3.7 The Effect of Tax Socialization on Tax Revenue from Village Funds through Taxpayer Compliance

The seventh hypothesis proposes that tax socialization affects tax revenue from Village Funds through the mediation of taxpayer compliance. Theoretically, this hypothesis is supported by Stewardship Theory, which views ARs as stewards responsible for improving taxpayers' understanding and awareness through tax socialization activities. Increased understanding is expected to encourage compliant behavior among village treasurers in fulfilling their tax obligations, ultimately contributing to tax revenue optimization. Furthermore, Compliance Theory explains that effective socialization can improve compliance through increased taxpayer knowledge and awareness, thereby positioning compliance as a mediating variable (Etzioni, 1961).

Empirically, (Sarpong et al., 2024) found that tax socialization positively influences tax revenue through enhanced taxpayer compliance. This finding indicates that taxpayer compliance serves as an important mechanism linking tax socialization and tax revenue. Based on the theoretical and empirical arguments above, the following hypothesis is proposed:

H7: Tax socialization affects tax revenue from Village Funds through the mediation of taxpayer compliance.

3. Research Methods

3.1 Research Design

This study adopts a quantitative explanatory approach to investigate the causal relationships among the proposed variables. The research focuses on assessing the influence of tax supervision and tax socialization on Village Fund tax revenue, while taxpayer compliance is positioned as a mediating variable. Data were collected using a cross-sectional design, in which observations were obtained at a single period of time. To analyze the proposed relationships, this study applies Partial Least Squares Structural Equation Modeling (PLS-SEM) with the support of SmartPLS software. The method was chosen due to its effectiveness in evaluating complex structural relationships and testing indirect or mediating effects simultaneously.

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3.2 Research Context and Setting

This study was conducted within the public sector taxation environment in Indonesia, specifically focusing on taxation related to Village Funds. The research involved Account Representatives (ARs) working at Primary Tax Service Offices (Kantor Pelayanan Pajak Pratama/KPP Pratama) located in the provinces of South Sulawesi, West Sulawesi, and Southeast Sulawesi. These regions were selected because they have a substantial number of villages receiving Village Fund allocations, making them highly relevant for examining issues related to tax supervision, tax socialization, taxpayer compliance, and tax revenue optimization.

The selection of ARs as the primary research subjects was based on their strategic role in supervising and guiding taxpayers associated with Village Fund management. ARs are directly responsible for implementing tax supervision, conducting tax socialization activities, and monitoring taxpayer compliance. Therefore, their perspectives provide valuable insights into the effectiveness of tax administration practices at the operational level. Furthermore, the diversity of geographical and demographic characteristics across the selected provinces is expected to provide broader empirical evidence and minimize regional bias, thereby enhancing the contextual validity and applicability of the findings.

3.3 Population and Sample

The target population of this study consisted of all active Account Representatives (ARs) working at KPP Pratama offices in South Sulawesi, West Sulawesi, and Southeast Sulawesi. The study employed a purposive sampling technique to select respondents based on specific criteria relevant to the research objectives.

The inclusion criteria required respondents to be ARs who were directly involved in tax supervision and tax socialization activities related to Village Funds or who possessed substantial knowledge regarding taxation issues associated with Village Fund revenue. The purposive sampling approach was chosen to ensure that the respondents had adequate experience and understanding of the research context.

The minimum sample size was determined based on the guidelines for Partial Least Squares Structural Equation Modeling (PLS-SEM) proposed by Hair et al. (2021). According to these guidelines, the minimum sample size should be at least ten times the largest number of structural paths directed at a particular construct or ten times the largest number of indicators used to measure a construct. This approach ensures sufficient statistical power and enhances the reliability of the analytical results.

3.4 Data Sources and Data Collection

This study utilized primary data collected directly from respondents through a structured questionnaire survey. The questionnaire served as the main instrument for gathering data related to tax supervision, tax socialization, taxpayer compliance, and tax revenue from Village Funds. Before the large-scale distribution process, the questionnaire underwent careful review and pilot testing to ensure clarity, relevance, and comprehensibility of the items. The pilot test involved several ARs outside the main sample to identify potential ambiguities or misunderstandings in the questionnaire design. Necessary revisions were subsequently made to improve the quality of the instrument.

The final questionnaire was distributed to selected respondents through both online and offline methods, depending on respondents' accessibility and availability. After collection, the responses were screened to ensure completeness and suitability for further analysis. Incomplete or invalid responses were excluded according to the established research procedures. This transparent data collection process was intended to minimize bias and improve the accuracy and credibility of the findings.

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3.5 Measurement of Variables and Research Instruments

The study utilized a structured questionnaire as the primary research instrument, which was developed based on relevant theoretical perspectives and findings from previous studies. Measurement of all variables employed a five-point Likert scale, with responses ranging from strongly disagree (1) to strongly agree (5).

The variable of Tax Supervision (X1) was measured through indicators related to legal foundations, supervision effectiveness, supervision intensity, and follow-up actions on supervision results. The variable of Tax Socialization (X2) was measured using indicators related to taxpayer participation in tax socialization activities, frequency of socialization, quality of socialization programs, and effectiveness of socialization media.

Taxpayer Compliance (Z) was measured using indicators reflecting compliance in tax calculation, tax payment, tax reporting, and taxpayer awareness of tax obligations. Meanwhile, Tax Revenue from Village Funds (Y) was measured through indicators concerning the amount of tax remitted, timeliness of tax payments, and growth of tax revenue from Village Funds.

Several indicators were adapted and modified from prior studies, including Andreas and Savitri (2015), Christian and Aribowo (2021), and Damariyanti and Fathah (2023), to ensure construct validity and consistency with previous research. The adaptation process considered the relevance of the indicators to the context of Village Fund taxation and the perspectives of Account Representatives.

3.6 Data Analysis Techniques

The data analysis method employed in this study was Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS software. PLS-SEM was selected because of its capability to analyze complex relationships among latent variables and test mediation effects simultaneously.

The analysis process consisted of two major stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The outer model evaluation included convergent validity testing using outer loadings and Average Variance Extracted (AVE), as well as reliability testing using Composite Reliability and Cronbach's Alpha. The accepted threshold values were ≥ 0.70 for outer loadings and reliability coefficients, and ≥ 0.50 for AVE.

The inner model evaluation involved testing the significance of path coefficients using the bootstrapping technique to assess both direct and indirect effects among variables. Additionally, the coefficient of determination (R^2) and effect size (f^2) were analyzed to evaluate the predictive power and effect magnitude of the structural relationships.

3.7 Validity, Reliability, and Trustworthiness

To ensure the quality and robustness of the research findings, validity and reliability testing procedures were conducted. Convergent validity was assessed using outer loading values and Average Variance Extracted (AVE). Indicators with outer loading values above 0.70 and AVE values above 0.50 were considered valid. Reliability testing was conducted using Composite Reliability and Cronbach's Alpha coefficients. Constructs with reliability values greater than 0.70 were considered reliable and demonstrated strong internal consistency.

Furthermore, a pilot test was conducted before the main survey distribution to ensure that the questionnaire items were clearly understood by respondents and free from ambiguity. These procedures enhanced the trustworthiness and methodological rigor of the study.

3.8 Ethical Considerations

This study adhered to established research ethics principles to protect respondents' rights and confidentiality. Prior to participation, respondents were informed about the objectives of the study, data collection

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procedures, and the intended use of the research findings.

Participation in the study was entirely voluntary, and respondents had the right to refuse or withdraw from participation without any negative consequences. The identities and responses of participants were kept strictly confidential, and all collected data were used solely for academic research purposes. These ethical considerations were implemented to maintain academic integrity and ensure compliance with ethical research standards.

3.9 Research Procedure

The research procedure was conducted systematically through several stages. The first stage involved identifying the research problem, reviewing relevant literature, and developing the conceptual framework and research hypotheses. The second stage involved designing the research instrument and conducting a pilot test to evaluate the clarity and reliability of the questionnaire items. After revisions were completed, the final questionnaire was distributed to selected respondents using purposive sampling techniques.

The third stage involved collecting and screening the completed questionnaires to ensure data completeness and quality. The validated data were then processed and analyzed using SmartPLS software through measurement model and structural model evaluations. Finally, the results of the analysis were interpreted comprehensively to answer the research questions, test the proposed hypotheses, and discuss the findings in relation to relevant theories and previous studies.

3.10 Methodological Limitations

This study has several methodological limitations that should be acknowledged. First, the study employed a cross-sectional design, which limits the ability to observe changes in taxpayer behavior and tax administration practices over time. Consequently, causal interpretations should be approached with caution. Second, the study relied on self-reported perceptions from Account Representatives, which may introduce subjective bias in the responses. Although the respondents were selected based on their professional expertise and direct involvement in Village Fund taxation, individual perceptions may differ across respondents.

Third, the research was limited to KPP Pratama offices in South Sulawesi, West Sulawesi, and Southeast Sulawesi. Therefore, the findings may not fully represent conditions in other regions of Indonesia with different administrative, economic, or socio-cultural characteristics. Future studies are encouraged to involve broader geographical coverage and additional stakeholders to enhance the generalizability of the findings.

4. Results and Discussion

4.1 Research Results

4.1.1 Sample Description and Descriptive Statistics

The research respondents consisted of Account Representatives (ARs) actively serving in several Primary Tax Service Offices (KPP Pratama) located in South Sulawesi, West Sulawesi, and Southeast Sulawesi. The respondents were selected using a purposive sampling technique based on specific criteria, namely ARs directly involved in tax supervision and tax socialization activities related to Village Fund management. After applying the selection criteria, a total of 175 respondents met the requirements and were included in the study sample.

4.1.2 Respondents Based on Institution

The respondents were distributed across 11 KPP Pratama offices. The largest proportion of respondents came from KPP Pratama Kendari with 28 respondents (16%), followed by KPP Pratama Maros (13%), KPP Pratama Bau-Bau (12%), and KPP Pratama Bantaeng (10%). Meanwhile, the smallest number of respondents came from KPP Pratama Mamuju with 8 respondents (4%). The relatively balanced distribution indicates that the sample

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adequately represents different regional tax office contexts.

4.1.3 Respondents Based on Gender

Of the 175 respondents, 103 respondents (59%) were male and 72 respondents (41%) were female. This composition indicates that both genders are represented in the implementation of tax supervision and guidance activities related to Village Funds.

4.1.4 Respondents Based on Age

Most respondents were within the productive age range of 30–49 years. Respondents aged 40–49 years accounted for 42% of the sample, followed by those aged 30–39 years at 40%. Respondents under 30 years old represented 11%, while respondents over 50 years old accounted for 7%.

4.1.5 Respondents Based on Educational Background

The majority of respondents held undergraduate degrees (Bachelor's degree), totaling 126 respondents (72%). Diploma graduates accounted for 19%, while postgraduate respondents represented 9% of the total sample. This indicates that most respondents possess a strong educational background relevant to taxation and public administration.

4.1.6 Respondents Based on Work Experience

Most respondents had extensive experience in their current positions. Respondents with more than six years of experience accounted for 78 individuals, representing the largest group in the sample. Respondents with 1–3 years of experience accounted for 29%, while those with 4–6 years of experience represented 25%. Only a small proportion had less than one year of experience.

Table 1. Respondents' Demographic Characteristics

Institution	Amount
KPP Pratama Kendari	28
KPP Pratama Bau-Bau	21
KPP Pratama Kolaka	15
KPP Pratama Maros	23
KPP Pratama Pare-Pare	10
KPP Pratama Palopo	12
KPP Pratama Watampone	13
KPP Pratama Bantaeng	17
KPP Pratama Bulukumba	10
KPP Pratama Majene	18
KPP Pratama Mamuju	8
Gender	**Amount**
Laki-Laki	103
Perempuan	72
Age Range	**Amount**
< 30	20
30 - 39	70
40 - 49	73
> 50	12
Education Background	**Amount**
Diploma	34
Bachelor	126

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Master	15
Work Experience	**Amount**
< 1	3
1 - 3	50
4 - 6	44
> 6	78

Source: Processed by the Author (2026)

4.1.7 Data Quality and Preliminary Analysis

Convergent Validity Test

Convergent validity was evaluated using Outer Loadings and Average Variance Extracted (AVE). According to established criteria, indicators are considered valid if the outer loading values exceed 0.70 and AVE values exceed 0.50. The outer loading values for all indicators ranged from 0.825 to 0.943, indicating that all indicators adequately represented their respective latent constructs. Therefore, all measurement indicators were declared valid.

Furthermore, the AVE values for all variables exceeded the minimum threshold of 0.50. Tax Revenue from Village Funds recorded the highest AVE value at 0.815, followed by Taxpayer Compliance at 0.809, Tax Supervision at 0.792, and Tax Socialization at 0.756. These results confirm satisfactory convergent validity.

Reliability Test

Reliability was assessed using Cronbach's Alpha and Composite Reliability. All variables demonstrated values above 0.70, indicating strong internal consistency and reliability. Taxpayer Compliance showed the highest reliability with a Composite Reliability value of 0.944. Overall, the findings indicate that the research instrument is highly reliable and suitable for further analysis.

Table 2. Measurement Model Assessment

Variable	Indicator	Loading Factor	CR	AVE
Taxpayer Compliance	KWP1	0,882	0,944	0,809
	KWP2	0,890		
	KWP3	0,925		
	KWP4	0,900		
Tax Revenue from Village Funds	PPJK1	0,943	0,930	0.815
	PPJK2	0,825		
	PPJK3	0,936		
Tax Supervision	PWS1	0,877	0,938	0,792
	PWS2	0,914		
	PWS3	0,842		
	PWS4	0,925		
Tax Socialization	SSL1	0,853	0,925	0,756
	SSL2	0,866		
	SSL3	0,881		
	SSL4	0,877		

Source: Processed by the Author using SmartPLS (2026)

4.1.8 Main Analytical Results

Structural Model Evaluation (Inner Model)

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The structural model evaluation was conducted using the coefficient of determination (R^2) and effect size (f^2).

Coefficient of Determination (R^2)

The R^2 value for Taxpayer Compliance was 0.685, indicating that 68.5% of the variance in taxpayer compliance could be explained jointly by Tax Supervision and Tax Socialization. According to Hair et al. (2021), this value falls within the moderate predictive category. Meanwhile, the R^2 value for Tax Revenue from Village Funds was 0.812, meaning that 81.2% of the variance in tax revenue could be explained by Tax Supervision, Tax Socialization, and Taxpayer Compliance simultaneously. This value indicates substantial predictive power.

Effect Size (f^2)

The effect size analysis revealed that Taxpayer Compliance had the largest effect on Tax Revenue from Village Funds with an f^2 value of 0.658, categorized as a large effect. Tax Socialization demonstrated a moderate effect on Taxpayer Compliance with an f^2 value of 0.191, while Tax Supervision had a small effect on Taxpayer Compliance with an f^2 value of 0.122.

In contrast, the direct effect of Tax Socialization on Tax Revenue from Village Funds showed an f^2 value of only 0.012, indicating no substantial direct effect.

Table 3. Coefficient of Determination (R^2) Assessment

Variable	R-square	R-square adjusted
Taxpayer Compliance	0,685	0,681
Tax Revenue from Village Funds	0,812	0,809

Source: Processed by the Author using SmartPLS (2026)

Table 4. Effect Size Test Results (f^2)

Relationship	f-square	Interpretation Category
Z → Y	0.658	Large
X1 → Z	0.122	Small
X1 → Y	0.062	Small
X2 → Z	0.191	Moderate
X2 → Y	0.012	No effect

Source: Processed by the Author using SmartPLS (2026)

Table 5. Hypothesis Test

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics (|O/STDEV|)	P Values	Result
X1 → Y	0,222	0,232	0,095	2,332	0,020	H1 Accepted
X2 → Y	0,102	0,094	0,090	1,127	0,260	H2 Denied
X1 → Z	0,382	0,377	0,159	2,407	0,016	H3 Accepted
X2 → Z	0,477	0,483	0,162	2,945	0,003	H4 Accepted
Z → Y	0,626	0,623	0,099	6,304	0,000	H5 Accepted

Source: Processed by the Author using SmartPLS (2026)

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Table 6. Structural Model Test

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics (|O/STDEV|)	P Values	Result
X1 → Z → Y	0,239	0,233	0,103	2,320	0,020	H6 Accepted
X2 → Z → Y	0,298	0,303	0,119	2,505	0,012	H7 Accepted

Source: Processed by the Author using SmartPLS (2026)

4.1.9 Hypothesis Testing Results

Hypothesis testing was conducted using the bootstrapping procedure in SmartPLS. The significance criteria were based on T-statistics greater than 1.96 and p-values below 0.05.

Direct Effects

a. Tax Supervision significantly affected Tax Revenue from Village Funds with a path coefficient of 0.222, T-statistics of 2.332, and p-value of 0.020. Therefore, H1 was accepted.
b. Tax Socialization did not significantly affect Tax Revenue from Village Funds directly, with a path coefficient of 0.102, T-statistics of 1.127, and p-value of 0.260. Therefore, H2 was rejected.
c. Tax Supervision significantly affected Taxpayer Compliance with a path coefficient of 0.382, T-statistics of 2.407, and p-value of 0.016. Therefore, H3 was accepted.
d. Tax Socialization significantly affected Taxpayer Compliance with a path coefficient of 0.477, T-statistics of 2.945, and p-value of 0.003. Therefore, H4 was accepted.
e. Taxpayer Compliance significantly affected Tax Revenue from Village Funds with the highest path coefficient of 0.626, T-statistics of 6.304, and p-value of 0.000. Therefore, H5 was accepted.

Mediation Effects

a. Tax Supervision significantly affected Tax Revenue from Village Funds through Taxpayer Compliance with an indirect coefficient of 0.239 and p-value of 0.020. Since both the direct and indirect effects were significant, Taxpayer Compliance acted as a partial mediating variable. Therefore, H6 was accepted.
b. Tax Socialization significantly affected Tax Revenue from Village Funds through Taxpayer Compliance with an indirect coefficient of 0.298 and p-value of 0.012. However, the direct effect was not significant. Thus, Taxpayer Compliance served as a full mediating variable. Therefore, H7 was accepted.

4.2 Research Discussion

4.2.7 The Effect of Tax Supervision on Tax Revenue from Village Funds

The findings indicate that Tax Supervision has a positive and significant direct effect on Tax Revenue from Village Funds, although the effect size is relatively small. From an operational management perspective, tax supervision functions as a control mechanism ensuring that tax withholding, collection, payment, and reporting activities are conducted in accordance with applicable regulations.

In practice, supervisory activities such as data monitoring, clarification, field visits, and the issuance of SP2DK letters enable ARs to identify unpaid tax obligations and encourage village treasurers to complete their obligations promptly. Therefore, supervision serves not only as a control mechanism but also as a corrective instrument that directly contributes to tax revenue realization. Similar findings were highlighted by Rosdiana (2021), who emphasized that effective tax examination and supervision require professionalism, public trust, good governance, and adequate taxpayer socialization to ensure the successful implementation of tax policies and improve taxpayer compliance behavior.

From the perspective of Stewardship Theory, ARs act as stewards responsible for safeguarding state interests by optimizing tax revenue from Village Funds. The findings indicate that ARs actively perform their supervisory duties to minimize potential tax leakage.

However, the relatively small effect size suggests that the compliance generated through supervision remains largely enforced compliance, as explained in Compliance Theory. Village treasurers tend to comply because of external pressure and monitoring rather than fully internalized awareness. This finding supports previous studies by Dharmawati et al. (2024), Abada and Winarsih (2024), and Abdu and Adem (2023), which concluded that tax supervision contributes to tax revenue although it is not the dominant factor.

These findings imply that tax supervision should not only focus on short-term enforcement but also integrate more strategic and educational approaches, such as risk-based supervision, constructive communication, and continuous taxpayer guidance.

4.2.8 The Effect of Tax Socialization on Tax Revenue from Village Funds

The findings show that Tax Socialization does not directly influence Tax Revenue from Village Funds. The direct effect was statistically insignificant and demonstrated an extremely small effect size. This finding challenges the common assumption that increasing tax socialization activities will automatically increase tax revenue. Tax socialization primarily operates within the cognitive domain by improving taxpayer knowledge and awareness, whereas tax payment and reporting involve behavioral implementation. Consequently, a substantial gap may exist between “knowing” and “doing.”

Within Stewardship Theory, ARs have fulfilled their educational role by improving taxpayer understanding. However, Compliance Theory suggests that tax knowledge alone is insufficient to directly generate compliance and tax payments. Tax socialization becomes effective only when it successfully transforms taxpayer behavior into compliant actions.

Although previous studies such as Handoko et al. (2021) found a direct relationship between tax socialization and tax revenue, the present study provides different empirical evidence. The findings support Betu and Suninono (2024), who emphasized the existence of a gap between tax knowledge and actual tax realization. Therefore, tax socialization should be redesigned to focus not only on information delivery but also on behavioral transformation through interactive training, mentoring, simulations, and post-socialization evaluations.

4.2.9 The Effect of Tax Supervision on Taxpayer Compliance

The results demonstrate that Tax Supervision positively and significantly influences Taxpayer Compliance. Consistent supervisory activities create a deterrence effect, encouraging village treasurers to comply with tax regulations to avoid sanctions. From the perspective of Compliance Theory, this reflects enforced compliance, where taxpayers comply because of external monitoring and perceived risks. Meanwhile, Stewardship Theory emphasizes that ARs act not only as supervisors but also as professional stewards responsible for ensuring accountability in Village Fund taxation.

These findings are consistent with Christian and Aribowo (2021) and Pijnenburg et al. (2017), who found that active supervision significantly improves taxpayer compliance. In addition, the study by Yustina and Hertiningtyas (2021) also highlights that taxation practices in Indonesia continue to face various ethical issues, including tax avoidance and weak taxpayer compliance. Therefore, active and structured supervision is essential to ensure that taxpayer behavior remains aligned with prevailing tax regulations and ethical standards.

Nevertheless, compliance generated solely through supervision tends to be externally driven and potentially unsustainable. Therefore, supervisory activities should be integrated with educational approaches to transform enforced compliance into voluntary compliance.

4.2.10 The Effect of Tax Socialization on Taxpayer Compliance

The findings reveal that Tax Socialization has a positive and significant effect on Taxpayer Compliance and demonstrates a relatively stronger influence compared to other variables. From the perspective of Compliance Theory, this finding reflects the formation of voluntary compliance, where taxpayers comply based on internal awareness and understanding rather than external pressure. This type of compliance tends to be more stable and sustainable in the long term. This argument is reinforced by Rinaldi and Devi (2021), who found that taxpayer awareness, knowledge, and perception significantly influence taxpayers' willingness to pay taxes, with awareness identified as the most dominant factor in increasing tax revenue.

Within Stewardship Theory, successful socialization indicates that ARs effectively perform their role as educators, facilitators, and partners for taxpayers. Through socialization activities, ARs build trust and communication with village treasurers, encouraging more responsible tax behavior. These findings support previous studies by Suharti and Hidayatulloh (2022) and Defrizal et al. (2021), which emphasized the importance of tax education in improving taxpayer compliance.

However, the effectiveness of socialization depends heavily on the quality of implementation. Interactive, participatory, and needs-based socialization approaches are more effective than one-way informational sessions. Therefore, tax authorities should prioritize innovative methods such as case-based training, direct assistance, and digital platforms.

4.2.11 The Effect of Taxpayer Compliance on Tax Revenue from Village Funds

The findings demonstrate that Taxpayer Compliance is the most dominant factor influencing Tax Revenue from Village Funds. This confirms that taxpayer compliance is the key determinant in optimizing Village Fund tax revenue. According to Compliance Theory, taxpayer compliance represents the core foundation of an effective taxation system. Without compliance, supervisory and socialization efforts cannot produce optimal tax revenue outcomes.

From the perspective of Stewardship Theory, taxpayer compliance reflects the moral and professional responsibility of village treasurers in managing public funds responsibly and accountably. The findings are consistent with Abdu and Adem (2023), who concluded that taxpayer compliance significantly contributes to state tax revenue. Similar evidence was also reported by Hajawiyah et al. (2021), who found that tax policy instruments, including tax amnesty programs, positively influence taxpayer compliance and improve tax revenue realization. These findings reinforce the argument that sustainable tax revenue fundamentally depends on the ability of tax authorities to strengthen taxpayer compliance behavior.

The dominant influence of taxpayer compliance also indicates that tax supervision and tax socialization primarily function as supporting mechanisms designed to strengthen compliance behavior. Therefore, tax policy success should not merely be measured by the intensity of supervision or socialization activities, but by their effectiveness in improving taxpayer compliance.

4.2.12 The Effect of Tax Supervision on Tax Revenue through Taxpayer Compliance

The results indicate that Tax Supervision significantly affects Tax Revenue from Village Funds indirectly through Taxpayer Compliance. Since both direct and indirect effects are significant, taxpayer compliance acts as a partial mediating variable.

This finding suggests that tax supervision operates through two simultaneous pathways. First, supervision directly increases tax revenue by identifying unpaid tax obligations and encouraging immediate settlement. Second, supervision indirectly improves tax revenue by shaping taxpayer compliance behavior.

Within Compliance Theory, this reflects how enforced compliance may gradually evolve into more stable compliance when supervision is conducted consistently and constructively. From the perspective of Stewardship Theory, ARs actively protect state interests not only by identifying non-compliance but also by guiding taxpayers toward long-term responsible behavior.

These findings support Dharmawati et al. (2024) and Defrizal et al. (2021), who found that taxpayer compliance mediates the relationship between administrative taxation policies and tax revenue. Therefore, tax supervision should be designed not merely as a control mechanism but also as a transformative instrument capable of fostering sustainable taxpayer compliance.

4.2.13 The Effect of Tax Socialization on Tax Revenue through Taxpayer Compliance

The findings reveal that Tax Socialization significantly influences Tax Revenue from Village Funds indirectly through Taxpayer Compliance, while the direct effect remains insignificant. Thus, taxpayer compliance acts as a full mediating variable. This finding confirms that tax socialization cannot directly generate tax revenue. Instead, socialization first improves taxpayer understanding and awareness, which subsequently develops into compliant behavior and ultimately increases tax revenue.

Conceptually, this full mediation condition indicates that socialization operates at the cognitive and affective stages of behavioral change. Taxpayer compliance becomes the essential mechanism translating knowledge into actual tax payment behavior.

According to Compliance Theory, this finding reflects the development of voluntary compliance, where taxpayers fulfill their obligations because they understand the importance of taxation rather than because of external pressure. This finding is also supported by Dularif and Rustiarini (2022), who emphasized that non-deterrence factors such as trust in government, tax services, and personal norms are important drivers of sustainable taxpayer compliance behavior.

Within Stewardship Theory, tax socialization demonstrates the role of ARs as educators and partners who build trust and foster responsible taxpayer behavior through continuous communication and guidance. The findings are consistent with Sarpong et al. (2024), who concluded that tax education affects tax revenue indirectly through taxpayer compliance. Therefore, tax socialization programs should focus primarily on developing sustainable taxpayer compliance through interactive approaches, direct assistance, behavioral reinforcement, and taxpayer-specific educational strategies.

5. Conclusion

This study examined the effect of tax supervision and tax socialization on tax revenue derived from Village Funds, with taxpayer compliance serving as a mediating variable. The findings demonstrate that taxpayer compliance plays a central role in determining the effectiveness of tax revenue collection from Village Funds. Furthermore, the study confirms that tax supervision and tax socialization contribute to improving tax revenue both directly and indirectly through the formation of taxpayer compliance.

These findings reinforce the importance of integrating supervisory and educational approaches in strengthening the effectiveness of tax administration at the village level. Overall, the study contributes to the understanding of how the role of Account Representatives (ARs) can optimize tax compliance and tax revenue realization through supervisory and developmental functions.

5.1 Summary of Key Findings

The study reveals several important findings. First, taxpayer compliance is the most dominant factor influencing tax revenue derived from Village Funds. Higher levels of compliance among village treasurers significantly increase the realization of tax revenue, indicating that the effectiveness of the tax system depends largely on taxpayer behaviour. Second, both tax supervision and tax socialization significantly influence taxpayer compliance. Tax socialization strengthens voluntary compliance through increased understanding and awareness, while tax supervision encourages enforced compliance through monitoring and control mechanisms. These two approaches complement each other in shaping sustainable taxpayer compliance.

Third, tax supervision has a direct and significant effect on tax revenue derived from Village Funds. This indicates that supervision not only functions as a control mechanism but also directly contributes to identifying unpaid tax obligations and ensuring their settlement. Fourth, tax socialization does not directly influence tax revenue. Instead, its impact occurs indirectly through taxpayer compliance. This finding suggests that increased knowledge alone is insufficient to improve tax revenue unless it is transformed into compliant behavior.

Finally, taxpayer compliance acts as a strategic mediating variable. In the relationship between tax supervision and tax revenue, taxpayer compliance serves as a partial mediator. Meanwhile, in the relationship between tax socialization and tax revenue, taxpayer compliance functions as a full mediator. These findings confirm that compliance is the key mechanism through which supervisory and educational activities affect tax revenue performance.

5.2 Theoretical Contributions

This study contributes to the development of tax administration literature, particularly within the perspectives of Stewardship Theory and Compliance Theory.

From the perspective of Stewardship Theory, the findings validate the role of Account Representatives (ARs) as effective stewards acting on behalf of the state. The significant influence of tax supervision and tax socialization on taxpayer compliance demonstrates that ARs actively perform supervisory and developmental functions to safeguard public revenue and improve taxpayer responsibility in village fund management.

From the perspective of Compliance Theory, this study provides empirical evidence regarding the mechanisms through which compliance is formed at the village level. The finding that taxpayer compliance fully mediates the relationship between tax socialization and tax revenue confirms that tax knowledge alone does not automatically generate economic outcomes unless it is internalized into compliant behaviour. In addition, the study confirms that taxpayer compliance is shaped through a combination of persuasive approaches (tax socialization) and coercive approaches (tax supervision).

Furthermore, this study enriches the literature by explaining the different pathways through which tax supervision and tax socialization influence tax revenue. Tax supervision affects revenue both directly and indirectly, whereas tax socialization only contributes indirectly through taxpayer compliance. This distinction provides a more comprehensive understanding of the behavioural and administrative dynamics underlying tax revenue optimization in the context of Village Funds.

5.3 Practical and Policy Implications

The findings of this study provide several practical implications for tax authorities, particularly for Account Representatives (ARs) and tax administration managers. First, tax socialization programs should be redesigned to focus not only on delivering information but also on encouraging behavioral change. More interactive and practical approaches, such as case-based training, direct assistance, simulations, and post-socialization evaluations, may improve the effectiveness of socialization activities in fostering sustainable compliance.

Second, tax supervision should be implemented consistently and strategically. Risk-based supervision, stronger communication between ARs and village treasurers, and integrated supervisory-developmental approaches can improve both compliance and tax revenue realization. Supervision should not merely function as a control mechanism but also as a learning process that encourages long-term compliance awareness.

Third, tax authorities should strengthen taxpayer assistance and administrative simplification. The integration of digital tax systems and continuous guidance programs may reduce administrative barriers and facilitate taxpayers in fulfilling their obligations accurately and efficiently. Fourth, the findings imply that policymakers should place taxpayer compliance as the core objective of village tax administration policies. Since compliance is the primary determinant of tax revenue, policies should prioritize strategies that strengthen both voluntary and enforced compliance simultaneously.

5.4 Limitations of the Study

The findings of this study should be interpreted with consideration of several existing limitations. First, the study was limited to Account Representatives (ARs) working in Primary Tax Offices located in South Sulawesi, West Sulawesi, and Southeast Sulawesi. Differences in administrative conditions, demographic characteristics, and geographical challenges in other regions may produce different findings, thereby limiting the generalizability of the results.

Second, the use of questionnaire-based data collection may create perception bias or common method bias. Since the respondents were ARs themselves, there is a possibility that they evaluated their supervisory and socialization performance more positively.

Third, the research model focused only on tax supervision and tax socialization as predictors of taxpayer compliance and tax revenue. Other potentially relevant variables, such as tax sanctions, service quality, administrative modernization, taxpayer awareness, and village treasurer integrity, were not included in the model. Therefore, the findings should be interpreted within the scope of the variables examined in this study.

5.5 Directions for Future Research

Future studies are encouraged to expand this research in several ways. First, future research may include additional variables related to taxpayer compliance and tax revenue, such as tax sanctions, service quality, taxpayer trust, administrative modernization, digital taxation systems, and taxpayer awareness. Incorporating these variables may provide a more comprehensive understanding of the determinants of tax compliance and tax revenue performance.

Second, future studies should consider expanding the geographical scope beyond Sulawesi to improve the generalizability of findings across different administrative and socio-economic contexts in Indonesia. Third, researchers may apply qualitative or mixed-method approaches to obtain deeper insights into the behavioral dynamics of village treasurers and the practical challenges faced by Account Representatives in supervising Village Fund taxation.

Finally, future research may explore alternative theoretical perspectives beyond Stewardship Theory and Compliance Theory, such as institutional theory or behavioral public administration theory, to enrich the understanding of taxpayer behavior and tax administration effectiveness in the public sector.

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