



**THE EFFECT OF UNDERSTANDING OF TAXATION, TRAINING,
MENTORING, SUPERVISION, AND SANCTIONS ON THE VILLAGE
TREASURER'S COMPLIANCE WITH THE USE OF THE CORE TAX
SYSTEM**

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Abstract

This study aims to analyze the effect of taxation understanding, training and mentoring, as well as supervision and sanctions on the compliance of village treasurers in using the Core Tax Administration System in reporting Village Funds taxes in Bengkalis, Bantan, and Siak Kecil subdistricts. Using purposive sampling, this study involved 61 village treasurers as respondents. The data were analyzed using multiple linear regression with the help of SPSS version 29. The results show that tax understanding has a positive and significant effect on the compliance of village treasurers (significance = $0.030 < 0.05$). Conversely, training and mentoring had a positive but insignificant effect (significance = 0.412), while supervision and sanctions had a negative and insignificant effect (significance = 0.099). Simultaneously, the three variables had no significant effect on compliance (significance = $0.084 > 0.05$). The model was only able to explain 6.2% of the variation in compliance, with the remainder being influenced by factors outside the model.

Keywords: Tax Understanding, Training and Assistance, Supervision and Sanctions, Core Tax Administration System, Village Treasurer Compliance.



INTRODUCTION

Taxes are the main source of state revenue that plays a strategic role in financing national development. More than 70% of Indonesia's State Revenue and Expenditure Budget (APBN) is sourced from taxes Ministry of Finance of the Republic of Indonesia 2023, so the level of taxpayer compliance is a key factor in maintaining the country's fiscal sustainability. In addition to functioning as an instrument of revenue, taxes also have a regulatory function in regulating people's economic activities. In an effort to improve tax compliance, the government has carried out tax administration reforms through the implementation of the Core Tax Administration System, which is an integrated information technology-based tax administration system. This system is designed to increase transparency, accountability, and simplify the process of reporting tax obligations, including the management of Village Funds.

Since the enactment of Law Number 6 of 2014 concerning Villages, the government has allocated a large amount of Village Funds every year. The management of Village Funds raises tax obligations that must be met, such as Income Tax (PPH) and Value Added Tax (VAT). In this case, the village treasurer has a central role because he is responsible for the collection, deposit, and reporting of taxes arising from village spending activities. Therefore, the compliance of the village treasurer is an important indicator in realizing transparent and accountable management of Village Funds.

However, conditions in the field show that the compliance of village treasurers still faces various obstacles, such as low tax understanding, limited training and mentoring, and weak supervision. (Rahayu, 2017) stated that understanding taxation has an effect on taxpayer compliance, where a good understanding can minimize errors in reporting. In addition, (Pratiwi et al., 2021) emphasized that training of village apparatus plays a role in improving the skills to use digital-based tax applications, including Core Tax.

On the other hand, assistance from related agencies is needed to help village treasurers face technical and administrative obstacles. Intensive supervision and consistent implementation of sanctions are also external factors that affect compliance. The Ministry of Finance's BPPK Journal (2024) shows that strict supervision and sanctions are able to increase taxpayer compliance through preventive and repressive effects.

Although various studies have discussed the factors that affect tax compliance, studies that simultaneously test the influence of tax understanding, training, mentoring, as well as supervision and sanctions on



the compliance of village treasurers in the use of the Core Tax Administration System are still limited. Therefore, this study aims to analyze the influence of these factors on the compliance of the village treasurer in the Village Fund tax reporting, in order to contribute to the formulation of a more effective and accountable village tax policy.

LITERATURE REVIEW

Tax Compliance Theory

Tax compliance, according to James and Alley (2004) is the level of willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations, which is not only administrative but also reflects attitudes and behaviors that comply with tax laws. In compliance theory, compliance behavior is influenced by internal and external factors, where internal factors include taxpayers' knowledge, awareness, and motivation in calculating, depositing, and reporting taxes correctly and on time, while external factors include sanctions, supervision, quality of fiscal services, and tax administration systems. Sanctions and supervision function as a tool to control and prevent violations, while good service and technology-based administrative systems provide convenience and comfort for taxpayers.

Understanding Taxation

Tax understanding is a fundamental factor that affects taxpayer compliance, which according to (Rahayu, 2017) is defined as the ability of taxpayers to know, understand, and apply tax provisions in daily administrative practices. Utomo and (Nurhidayati, 2020) show that the level of tax knowledge affects the compliance of village treasurers, where good understanding encourages compliance that comes from awareness, not solely because of sanctions pressure. This result is in line with the research of (Aji, 2021) which shows that the modernization of information technology-based tax administration increases tax compliance of business entities in Denpasar, noting that the digital literacy factor of taxpayers also affects its effectiveness.

Core Tax Administration System

The Core Tax Administration System is the main innovation of the Directorate General of Taxes in tax administration reform that integrates all tax services digitally to improve efficiency, transparency, accountability, and compliance of taxpayers. Mompala, et al (2022) showed that the Core Tax was able to improve data accuracy and the speed of tax reporting, but its effectiveness was hampered by the limited understanding of the village treasurer, while (Dimetheo



et al., 2023). Lestari (2024) highlights aspects of public trust in this new system. He found that even though Core Tax is considered modern and efficient, some taxpayers still doubt the security of data and the reliability of the system. This has implications for low initial participation in the use of CoreTax, although trust gradually increases after intensive socialization by the DGT.

Supervision and Sanctions

Supervision and the application of sanctions are important external factors in increasing the compliance of the village treasurer in carrying out tax obligations. Supervision functions as a control mechanism so that tax reporting is carried out according to the provisions, so that it can minimize negligence and irregularities. Meanwhile, administrative and criminal sanctions encourage village treasurers to be more disciplined and careful because of the deterrent effect. The Ministry of Finance's BPPK Journal (2024) proves that strict supervision and consistent implementation of sanctions significantly increase village treasurer compliance, including in Village Fund tax reporting through the Core Tax Administration System.

Village Funds and Tax Obligations

Village funds are fiscal policy instruments sourced from the State Budget and allocated through the APBD to villages to support the development and welfare of the community, as stipulated in Law Number 6 of 2014 concerning Villages which emphasizes the principles of transparency and accountability. In its implementation, the use of village funds creates tax obligations on the purchase of goods and services, so that the village treasurer plays the role of a tax deductor, collector, and reporter such as income tax and VAT. Rahayu (2021) shows that low tax understanding, training limitations, and human resource factors are still the main obstacles in village fund tax compliance. Stated that the digitization of tax administration is able to increase the accountability of village fund management, but its effectiveness depends on socialization and mentoring (Alliyah, 2023)

The Role of the Treasurer in Tax Reporting

The village treasurer is a key actor in village financial management who has a dual role as a tax deductor, collector, and reporter for transactions financed from village funds in accordance with the provisions of PMK and DGT regulations. However, Rahayu (2021) found that there are still many village treasurers who do not adequately understand tax obligations, while Putri and Nugroho (2022) emphasized that limited competencies due to lack of training have an impact on low reporting compliance. In addition, Hidayat & Wati, (2022) stated that limited infrastructure and internet access are the main obstacles in



electronic system-based tax reporting, including the use of the Core Tax Administration System.

RESEARCH METHOD

This research was carried out on village treasurers in Bengkalis, Bantan, and Siak Kecil Districts, Bengkalis Regency. The object of the research is focused on the compliance of the village treasurer in the use of the Core Tax Administration System in the Village Fund tax reporting, by reviewing the influence of tax understanding, training and mentoring, as well as supervision and sanctions. The subject of the study is the village treasurer who is directly in charge of managing and reporting the tax obligations of the Village Fund through the Core Tax system.

The type of data used is primary data obtained through the distribution of questionnaires to village treasurers in the three sub-districts, while secondary data is used as theoretical support sourced from books, scientific journals, laws and regulations, and previous research. The research population amounted to 82 village treasurers, with a sample of 68 respondents determined using purposive sampling techniques and the Slovin formula with an error rate of 5%, so that the sample was selected proportionally according to the number of village treasurers in each sub-district.

The data collection technique was carried out through literature studies and questionnaires with a five-point Likert scale, while data processing used SPSS software. The data analysis methods used include descriptive statistical analysis, data quality tests (validity and reliability), classical assumption tests, and multiple linear regression analysis to test the influence of independent variables on village treasurer compliance. Hypothesis testing is carried out through t-test, F-test, and coefficient of determination (R^2) in quantitative research approaches to obtain generalizable empirical conclusions.

RESULTS AND DISCUSSION

Statistics Descriptive

The descriptive statistics in this study provide an overview of the data through the minimum, maximum, mean, and standard deviation values of each variable, as presented in Table 1.

Table 1.
Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Understanding Taxation	61	18	25	22.72	1.890



Training and Mentoring	61	17	25	22.66	1.974
Supervision and Sanctions	61	35	45	40.89	2.899
Village Treasurer's Compliance in Reporting Village Fund Tax on Core Tax	68	20	25	22.53	1.766

Source: SPSS 29 output, Data Processed (2025)

Based on the results of descriptive statistics in Table 1, it can be concluded that the Understanding of Taxation (X1) has a minimum value of 18, a maximum of 25, an average of 22.72, and a standard deviation of 1.890. The Training and Mentoring variable (X2) has a minimum value of 17, a maximum of 25, an average of 22.66, and a standard deviation of 1.974. and Supervision and Sanctions (X3) has a minimum score of 35, a maximum of 45, an average of 40.89, and a standard deviation of 2.899. As well as the Village Treasurer's Compliance in Reporting Village Fund Tax on Core Tax (Y) has a minimum value of 20, a maximum of 25, an average of 22.53, and a standard deviation of 1.766.

Validity

Validity tests are used to assess whether the question items in the questionnaire are capable of measuring what should be measured. Validity is tested by correlating the score of each indicator item to the total score; An item is declared valid if the value of r is calculated $\geq r$ table, and invalid if r is calculated $< r$ table. In this study, there are three independent variables: Understanding Taxation, Training and Mentoring, as well as Supervision and Sanctions and one dependent variable, namely Village Treasurer's Compliance in Reporting Village Fund Tax on Core Tax.

Table 2.
Validity Test Results

Variable	Question	Sig.	R-Count	R-table	Description
Understanding Taxation	X1.1	0.00	0.726	0.252	Valid
	X1.2	0.00	0.771	0.252	Valid
	X1.3	0.00	0.712	0.252	Valid
	X1.4	0.00	0.706	0.252	Valid
	X1.5	0.00	0.753	0.252	Valid
Training and Mentoring	X2.1	0.00	0.667	0.252	Valid
	X2.2	0.00	0.775	0.252	Valid
	X2.3	0.00	0.744	0.252	Valid
	X2.4	0.00	0.780	0.252	Valid
	X2.5	0.00	0.693	0.252	Valid
Supervision and Sanctions	X3.1	0.00	0.563	0.252	Valid
	X3.2	0.00	0.699	0.252	Valid
	X3.3	0.00	0.404	0.252	Valid
	X3.4	0.00	0.675	0.252	Valid



	X3.5	0.00	0.649	0.252	Valid
	X3.6	0.00	0.698	0.252	Valid
	X3.7	0.00	0.586	0.252	Valid
	X3.8	0.00	0.686	0.252	Valid
	X3.9	0.00	0.588	0.252	Valid
Village	Y.1	0.00	0.612	0.252	Valid
Treasurer's	Y.2	0.00	0.755	0.252	Valid
Compliance	Y.3	0.00	0.701	0.252	Valid
	Y.4	0.00	0.679	0.252	Valid
	Y.5	0.00	0.741	0.252	Valid

Source: SPSS 29 output, Data Processed (2025)

Based on the results of the instrument validity test, all statement items in the variables of Understanding Taxation, Training and Assistance, Supervision and Sanctions, and Village Treasurer Compliance were declared valid, because the significance value of each item was 0.00 (< 0.05) and the r-value of all indicators was greater than the r-table (0.252). This shows that each question item is able to measure the construct in question precisely and consistently, so that the questionnaire used is suitable as a data collection tool in analyzing the compliance of the village treasurer in the use of the Core Tax Administration System.

Reliability

Table 3.
Reliability Test Results

Variable	Value Cronbach Alpha	Limit Value	Description
Understanding Taxation	0,768	0.7	Reliabel
Training and Mentoring	0,781	0.7	Reliabel
Supervision and Sanctions	0.796	0.7	Reliabel
Village Treasurer's Compliance	0,736	0.7	Reliabel

Source: SPSS 29 output, Data Processed (2025)

From Table 3. above, Understanding of Taxation (X1) has a value of 0.768, Training and Assistance (X2) of 0.781, Supervision and Sanctions (X3) of 0.796, and Village Treasurer Compliance (Y) of 0.736 all exceeding the threshold of 0.70. Based on the criteria of Ghozali (2016), this research instrument was declared reliable. This shows that the entire construct of statements in variables X and Y is consistent and feasible to use in measurement.



**Classic Assumption Test
Normality Test**

**Table 4.
Kolmogorov-Smirnov Test Results**

Variable	Value Asymp. Sig (2-Tailed)	Limit Value	Description
X1, X2, X3 Against Y	0,200	> 0,05	Normal Data

Source: SPSS 29 output, Data Processed (2025)

In table 4 above, the Asymp value is known. The sig (2-tailed) in the Kolmogorov Smirnov test is 0.200 which means that the sig value > 0.05, so it can be interpreted that the value of the Kolmogorov Smirnov test shows that the data in this study is distributed normally.

Multicollinearity Test

**Table 5.
Multicollinearity Test Results**

Variable	Tolerance	VIF	Description
Understanding Taxation	0.577	1.734	No multicollinearity
Training and Mentoring	0.568	1.760	No multicollinearity
Supervision and Sanctions	0.494	2.024	No multicollinearity

Source: SPSS 29 output, Data Processed (2025)

Based to table 5, Multicollinearity indicate that every independent variable meets the required criteria, with tolerance levels exceeding 0.10 and VIF scores remaining under 10. These outcomes confirm that the model is not affected by multicollinearity and that no strong intercorrelation exists among the predictors, making the regression model appropriate for use in this study’s analysis.

Heteroscedasticity Test

The heteroscedasticity test aims to check whether the residual variant in the regression model is constant (homoscedastic) or not. A good regression model must be free of heteroscedasticity. Detection was carried out through scatterplot analysis, the results of which are presented in Figure 1.

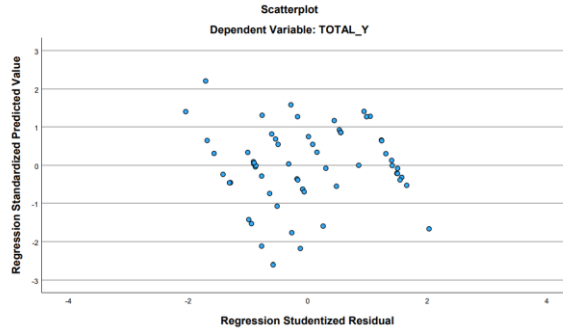


Figure 1
Heteroscedasticity Scatterplot Graph
 Source: SPSS 25 output, Data Processed (2025).

Testing Hypothesis
Partial Test (t-test)

Table 6.
T Test Results

Variable	t	Sig.	α	Description
Understanding Taxation	2.224	.030	0,05	Accepted
Training and Mentoring	.826	.412	0,05	Rejected
Supervision and Sanctions	-1.679	.099	0,05	Rejected

Source: SPSS 29 output, Data Processed (2025)

Based on Table 6, it is known that the value of t-calculated of the variable of Tax Understanding (X1) of 2.224 is greater than the t of table 1.672, so the hypothesis is accepted and it can be concluded that Tax Understanding has a significant effect on the Compliance of the Village Treasurer (Y). Meanwhile, the variable Training and Assistance (X2) has a calculated t-value of 0.826 which is smaller than the t table of 1.672, and the variable of Supervision and Sanctions (X3) has a t-value of -1.679 which in absolute terms is also smaller than the t of table 1.672, so that both hypotheses are rejected. Thus, the results of the partial test showed that only the Understanding of Taxation variable (X1) had a significant effect on the dependent variable.

Simultaneous Test (F Test)

Table 7.
Test Results F

F-count	F-table	Sig	α	Description
2,328	3.156	0.084	0.05	Rejected

Source: SPSS 25 output, Data Processed (2025)

From Table 7 above, it is known that the results of the statistical calculation of the F test are at a significant level of 0.084 > 0.05, so it can be concluded that the hypothesis is rejected. So it can be interpreted that the variables Understanding



Taxation, Training and Mentoring, Supervision and Sanctions together have no effect on the Village Treasurer's Compliance in the Use of Core Tax.

Coefficient of Determination (Adjusted R²)

Table 8.

Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.330 ^a	0.109	0.062	1.773

Source: SPSS 25 output, Data Processed (2025)

Based on Table 8, an R value of 0.330, an R Square of 0.109, and an Adjusted R Square of 0.062 were obtained. These results show that the variables of Tax Understanding, Training and Assistance, and Supervision and Sanctions are simultaneously able to explain the 6.2% variation in Village Treasurer's Compliance in Village Fund tax reporting. Meanwhile, 93.8% of the variation in compliance was influenced by other factors outside the study model that were not studied.

Influence Understanding Taxation regarding Village Treasurer Compliance in the Use of Core Tax

Test results The first hypothesis (H₁) shows that the Tax Understanding variable has a positive and significant effect on Tax Compliance. Village Treasurer in using the Core Tax Administration System in reporting Village Fund taxes, with a value significance of 0.030 (<0.05) and t count of 2.224 (>t table 1.672). This finding indicates that the better the understanding of village treasurers regarding tax regulations, withholding and deposit procedures, and the ability to use Core Tax, the higher the level of compliance in tax reporting, as reflected in the score respondent questionnaires showing a high level of agreement.

Understanding Taxation is the village treasurer's ability to know, understand and apply tax regulations in real practice, especially in the context of withholding, depositing and reporting taxes from Village Funds (Hidayatullah et al., 2024). Adequate understanding enables village treasurers to avoid administrative errors, fulfill obligations on time, and effectively use digital systems such as the Core Tax Administration System (Sugiantara & Sinarwati, 2023). Compliance in tax reporting not only fulfills legal aspects but also strengthens transparency and accountability in Village Fund management and increases public trust (Utomo & Nurhidayati, 2022). In line with previous research, these results confirm that increasing tax understanding through socialization, training on the latest regulations, and Core Tax technical guidance



is a strategic step in supporting tax reform and sustainable village financial governance.

The Impact of Training and Assistance with Village Treasurer compliance in Use of Core Tax

Based on the results of the partial hypothesis test (t-test), the Training and Mentoring variable has a t-value of 0.826 with a significance of 0.412. Because the significance value is greater than 0.05 and the t-value is smaller than the t-table (1.672), the second hypothesis is rejected. This shows that statistically, Training and Mentoring do not have a significant effect on village treasurer compliance in using the Core Tax Administration System in reporting Village Fund taxes in Bengkalis, Bantan, and Siak Kecil Districts.

Although Thus, the response results Respondents indicated that training and mentoring still played a positive role in improving the technical understanding and self-confidence of village treasurers, in line with the findings of (Palahiyah et al., 2025). However, limitations frequency, quality of training Uneven distribution, and limited access to technical assistance in certain areas are thought to weaken its influence on compliance, so that more systematic and sustainable training is needed to have a significant impact on tax compliance (Syahfitri et al., 2023).

The Influence of Supervision and Sanctions against Village Treasurer Compliance

The results of the t-test show The Supervision and Sanctions variable has a t-value of -1.679 with a significance level of 0.099. This significance value is greater than 0.05, and the absolute value of the t-value is still below the t-table (1.672), so the third hypothesis is rejected. This means that Supervision and Sanctions do not significantly influence village treasurer compliance in using Core Tax.

This finding indicates that an overly repressive supervisory approach without balanced education and guidance can create pressure and resistance, thus not effectively encouraging compliance (Loupatty & Usmany, 2023). Ministry of BPPK Journal findings Finance Solihah & Mulyantini, (2024) the results of this study indicate that in the context of village treasurers with limited technical capacity, an educational-preventive supervisory approach accompanied by capacity building has more potential to encourage voluntary compliance.



Influence Understanding Taxation, Training and Mentoring, as well as Supervision and Sanctions against Village Treasurer Compliance in the Use of Core Tax

Simultaneous test results (F test) shows that Understanding Taxation, Training and Mentoring, as well as Supervision and Sanctions together do not significantly influence the village treasurer's compliance in using the Core Tax Administration System, with a significance value of 0.084 (> 0.05) and F count of 2.328 ($< F$ table 3.156), so the fourth hypothesis is rejected. The coefficient of determination (R^2) value of 0.062 indicates that the three variables are only able to explain 6.2% of the variation in village treasurer compliance, while most are influenced by other factors outside the research model, such as educational background, intrinsic motivation, digital infrastructure readiness, village leadership support, and perceptions of the tax system.

Although not significant simultaneously, the results of the study indicate that Tax Understanding still plays a significant role partially as a foundation for compliance, while Training and Mentoring and Supervision and Sanctions still have theoretical and practical contributions when implemented appropriately. This finding is in line with Damayanti (2025) who emphasized the importance of synergy between internal and external factors in building tax compliance, so that increasing village treasurer compliance requires a holistic approach that considers the local context, human resource capacity, and technological infrastructure readiness.

CONCLUSION

This study shows that understanding of taxation has the most dominant role in increasing the compliance of village treasurers in the use of Core Tax Administration System, while training and mentoring, supervision and sanctions have not had a statistically significant impact. This finding implies that the compliance of village treasurers is more influenced by internal factors in the form of knowledge and awareness than purely administrative approach. The contribution of this research lies in strengthening empirical evidence that the implementation of a digital tax system at the village level is not sufficient alone. Supported by regulation and supervision, but requires strengthening of human resource capacity that is contextual to village characteristics, especially in the management of Village Funds.

Based on the results mentioned, it is recommended so that regional governments and tax agencies prioritize increasing understanding of taxation through socialization and ongoing, applicable training, accompanied by equitable



technical assistance, especially in areas with limited infrastructure. The supervisory approach also needs to be educational and persuasive to encourage voluntary compliance. Meanwhile, future researchers are advised to expand the scope of a region, adding other variables such as digital literacy and institutional support, and combining methods quantitative and qualitative in order to gain a more comprehensive understanding of the factors influencing village treasurer compliance.

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