

THE INFLUENCE OF MESSAGES IN SOCIAL MEDIA ON TAXPAYER COMPLIANCE

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ABSTRAK

Penelitian ini mengintegrasikan *Theory of Planned Behavior (TPB)* dan *Elaboration Likelihood Model (ELM)* untuk menilai dan menjelaskan tingkat kepatuhan wajib pajak yang mengikuti akun Twitter @DitjenPajakRI. Penelitian ini merupakan penelitian kuantitatif dengan pendekatan eksplanatori. Metode purposive sampling digunakan bersamaan dengan kuesioner untuk mengumpulkan data untuk penelitian ini. Sebanyak 200 responden mengisi kuesioner penelitian. Hasil penelitian ini menunjukkan bahwa, Kredibilitas Sumber mempengaruhi Sikap, dan dua komponen TPB, Sikap dan Kontrol Perilaku yang Dipersepsikan, mempengaruhi Kepatuhan Wajib Pajak. Adapun hubungan antara Kualitas Argumen dan Kredibilitas Sumber terhadap Sikap, tidak terdapat efek moderasi dari Keterlibatan; sebaliknya, hubungan antara Kredibilitas Sumber dan Kepatuhan Wajib Pajak melalui Sikap adalah hubungan mediasi penuh. Temuan penelitian ini dapat membantu otoritas pajak dalam mengembangkan strategi dan kebijakan untuk efisien dan efektif mengkomunikasikan informasi pajak kepada wajib pajak saat mereka membuat keputusan tentang bagaimana memenuhi hak dan kewajiban pajak mereka melalui pesan dari rute sentral, rute tepi, normatif, dan proses non-volisional.

Kata kunci: *messages, social media, taxpayer compliance, ELM, TPB.*

ABSTRACT

This study integrates the *Theory of Planned Behavior (TPB)* and the *Elaboration Likelihood Model (ELM)* to assess and explain taxpayers' compliance with the Twitter account @DitjenPajakRI. This is a quantitative study with an explanatory approach. A purposive sample strategy was used with a questionnaire to collect data for this research. A total of 200 people filled out the research questionnaire. According to the study's findings, Source Credibility influences Attitudes, and the two TPB components, Attitudes and Perceived Behavioral Control, influence Taxpayer Compliance. As for the relationship between Argument Quality and Source Credibility on Attitudes, there is no moderating effect of Involvement; instead, the relationship between Source Credibility and Taxpayer Compliance through Attitudes is a full mediation relationship. The findings of this study can assist the tax authority in developing strategies and policies for efficiently and effectively communicating tax information to taxpayers as they make decisions about how to fulfill their tax rights and obligations through messages from central route, peripheral route, normative, and non-volitional processes.

Key words: *messages, social media, taxpayer compliance, ELM, TPB.*

INTRODUCTION

Social media is a type of communication media that individuals or groups use to communicate, disseminate information, or create content in order to interact with other people (Howard and Parks, 2012). With the

growing needs of society and advancements in information technology, social media has evolved into more than just a communication tool. Mayfield (2008) describes social media as a place to search for and share information and create the role, especially blog, social

media, online encyclopedia, virtual forums, and including virtual worlds. Currently, many different types of social media have emerged in society, such as WhatsApp, Facebook, and Twitter. People use social media for a variety of reasons, including searching for information, discovering new ideas, communicating with friends and family, staying up to date on current events, and much more.

According to Statista Research Department (2023), the number of Twitter users in Indonesia has reached 24 million. This figure shows that Twitter users in Indonesia are the 5th largest after Brazil (24.3 million users), India (27.25 million users), Japan (67.45 million users), and the United States which is the country with the most Twitter users in the world (95.4 million users). Public information sharing is one of the features of social media that Kaplan and Haenlein (2010) highlighted. This information is also used as an educational tool to bridge the gap between bureaucracy and society (Graham, 2014). Various agencies, both government and non-government, are currently involved in social media education.

According to Graham (2014), social media's existence is currently altering government communication strategies to foster transparency while also altering how government institutions interact with the general public. The modernization of government policy communication has been facilitated by government agency-owned social media accounts, replacing the traditional methods of news releases, newspapers, and press conferences (Pratama and Hartono, 2022). This supports the claim made by (Lovari and Valentini, 2020) that social media use by the government has the power to significantly change how people engage with society. The Directorate General of Taxes (DGT) is one government organization in Indonesia that provides information to the public via social media.

DGT is responsible for providing the Indonesian public with information about taxes as an organization entrusted with

monitoring state revenue in the tax domain. The tax information submitted via social media platforms is compliant with the Director General of Taxes' Decree Number KEP-701/PJ/2019, which addresses the management of the Directorate General of Taxes' social networks within the context of public relations and education. Twitter is one of the social media platforms used by the DGT to communicate tax information to the general public. DGT has been using Twitter since April 2, 2012. The DGT official Twitter account contains tax-related information in the form of tax regulations and procedures, DGT activities, greetings for national holidays, and so on. Aside from that, the DGT Twitter account has the advantage of providing more interactive content than other social media, and the account manager has extensive interaction with followers of the @DitjenPajakRI Twitter account (Pratama and Hartono, 2022).

Few studies have examined message factors that impact taxpayer compliance, despite the social media popularity of the @DitjenPajakRI Twitter account and its benefits. In addition to helping to develop the most recent regulations, the meticulous examination of messages received about taxpayer attitudes aids in the comprehension of the systems controlling tax administration. This study aims to investigate taxpayer attitudes regarding taxpayer compliance as a result. The purpose of this research is to present a taxation-related research model that is based on the Elaboration Likelihood Model (ELM) and the Theory of Planned Behavior (TPB).

To enhance comprehension of the acceptability of the central route (quality of arguments) and the peripheral route (credibility of sources) in the context of communication within the tax sector, this study incorporates two new constructs into the TPB and ELM framework. This study also investigated the moderating effect of involvement to enhance followers' understanding of the information shared by the Twitter account @DitjenPajakRI. The follow-

ing sums up this study's objectives are: 1) To create a theoretical framework based on the central route and peripheral routes in the ELM theory, an extension of the TPB theory, that explains how taxpayer compliance behavior develops amongst followers of Twitter account @DitjenPajakRI; 2) To investigate different aspects that impact the process of forming an attitude; 3) To verify the significance of various elements in determining taxpayer compliance behavior; 4) To investigate the mediating role of attitude in generating tax compliance; and 5) To identify the moderating role of involvement.

THEORETICAL REVIEW

Elaboration Likelihood Model (ELM)

ELM is a theory that describes how an individual reacts to various stimuli and how those reactions can affect an individual's attitudes and behaviors (Petty and Cacioppo, 1986). This theory's fundamental premise is that both receiving messages via the central and peripheral routes can affect an individual's attitude (Meng and Choi, 2019). When receiving information via a central route, a person assesses the message sent by taking the information's quality – such as its accuracy and completeness – into account (Ahmad Rizal et al., 2022). When someone receives information via a peripheral route, they assess it without taking the message's cognitive components into account (the reliability of the source, for instance) (Cyr et al., 2018; Lee and Koo, 2016; Schiffman and Kanuk, 2007). Since ELM theory is widely used to study the behavior of persuasively receiving information, it provides a strong theoretical foundation for analyzing someone's behavior in the context of persuasive communication (Mardhatilah et al., 2023).

Theory of Planned Behavior (TPB)

Ajzen (1991) defined the Theory of Planned Behavior (TPB) as a social psychology theory that describes how behavioral intentions, subjective norms, and perceived behavioral control (control) influence attitudes toward behavior (attitude). TPB is an

extension of the Theory of Reasoned Action (TRA), which is based on the notion that a person is in charge of their behavior and uses behavioral intentions as a key driver of behavior prediction (Ajzen, 1991). In prior research, Bani-Khalid et al. (2022) employed the Theory of Planned Behavior (TPB) to investigate tax compliance. Their findings indicated that three TPB components—attitudes, subjective norms, and perceived behavioral control—had an impact on tax compliance.

A person's attitude reveals the extent to which their evaluation or assessment either supports or refutes the behavior in question (Ajzen, 1991). As stated by (Mehrens and Lehmann, 1991), attitudes can be classified into multiple dimensions: direction (i.e., agree or disagree), intensity (i.e., depth or strength of attitude), breadth of topics covered, consistency, and spontaneity. Feather (1988) demonstrated how a valuation-expectancy framework can be used to measure attitude variables. This shows up in questions that assess the degree of expectations for each indicator and the significance of each indicator in determining tax non-compliance decisions. The indicators that are utilized consist of the following: the benefits that come with paying taxes, the role that religion plays in tax compliance, expectations regarding the use of tax revenue, and instances of tax evasion. Views regarding taxpayer compliance are difficult to define in the context of taxpayer compliance (Alm, 2019). This is because attitudes toward taxpayer compliance are shaped by complexity, which is a social construction that can affect tax compliance behavior (Pampel et al., 2019). As per Tormala and Rucker (2018), attitude is characterized by an assessment of an object's usefulness to an individual. Previous research by Alleyne and Harris (2017) and Bani-Khalid et al. (2022) shows that attitudes influence taxpayer compliance.

Subjective norms are social pressures to participate in a behavior or abstain from it (Ajzen, 1991). A person will act in a certain way if he thinks people who are close to him think he should, according to Bani-Khalid et

al. (2022). Pampel et al. (2018) contends that environmental factors can affect taxpayer compliance by influencing their decision to fulfill their tax-related rights and obligations. Stated differently, a taxpayer will likely follow suit if he perceives others to be avoiding their tax obligations and rights, lying to tax authorities, or breaking the law (Alm, 2019).

Perceived behavioral control is the ability to judge how easy or difficult a behavior is to execute. It is thought to be influenced by past experiences as well as expected barriers and obstacles (Ajzen, 1991). According to Alleyne and Harris (2017), a taxpayer's perception of their behavioral control affects their ability to prevent tax evasion. According to Bani-Khalid et al. (2017), taxpayer compliance behavior is particularly influenced by attitudes toward tax audits, law enforcement, the use of technology for tax administration, and severe tax penalties. By analyzing the impact of perceived behavioral control on behavioral taxpayer compliance, a connection is made between the present-day actions of taxpayers and their future results. People who have strong behavioral control are more likely to act legally in this situation and adhere to tax regulations.

Argument Quality and Source Credibility **Argument Quality**

Petty and Cacioppo (1986) defined argument quality as an evaluation of the quality of the message conveyed during the communication process, and it is a component of central route message reception. Since an individual's capacity to comprehend the information conveyed determines whether a message is good or bad, the argument's quality plays a role in central route message reception (Filieri et al., 2021; Jiang et al., 2021; Chang et al., 2020). According to Petty and Cacioppo (1986), an argument is considered strong if it generates the desired thought for the recipient; on the other hand, if it fails to elicit the desired thought for the recipient, it is considered weak. According to earlier research by

Ahmad Rizal et al., (2022), an individual's attitudes and behavior can be influenced by the quality of arguments supported by various factors, such as the completeness and accuracy of the information. Twitter is a social media platform with the ability to convey information through writing and tweets, drawing taxpayers' attention to the content of the message above other elements like word count, image quality, and so forth. When an argument is strong enough or appropriate for the given situation, it is deemed good (Lou and Yuan, 2019). According to Audrezet et al. (2020), an argument's quality is determined by its ability to persuade listeners with that information or message. Argument quality can be used as a gauge for reader adoption whose advantages are apparent (Shen, 2021).

Source Credibility

One aspect of edge route message reception is source credibility, which can be defined as the perceived ability and motivation of the message source to generate accurate and genuine information (Teng et al., 2017). According to Hocevar et al. (2017), there are two main factors that affect the credibility of a source, namely expertise and trustworthiness. Moreover, Ismagilova et al. (2020) argues that "expertise" describes the person's ability to provide the accurate information, while "trustworthiness" describes the recipient's level of acceptance and confidence in the information sender. According to earlier studies by Miranda et al. (2021), a person's attitude is influenced by the credibility of their sources. Influencing others will be simpler if the source is reputable, according to Charuvila and Jnaneswar (2021).

Credibility of the source is a crucial first step in persuading others; information will be valued more when it comes from reliable sources (Erkan and Evans, 2016). The general message is perceived by audiences as having undergone evaluation and assessment, which reflects the prerequisites for developing genuinely positive attitudes and assessments (Rosli et al., 2021). According to literature

review about ELM, TPB, Argument Quality and Source Credibility, this study posited these hypotheses (figure 1 and table 1):

- H₁: Quality Argument significantly influences Attitude.
- H₂: Source Credibility significantly influences Attitude.
- H₃: Attitude significantly influences Tax Compliance.
- H₄: Subjective Norm significantly influences Tax Compliance.
- H₅: Perceived Behavior Control significantly influences Tax Compliance.
- H₆: The relationship between Quality Argument and Tax Compliance is mediated by Attitude.
- H₇: The relationship between Source Credibility and Tax Compliance is mediated by Attitude.

Involvement

According to Algharabat et al. (2018), involvement is a mental state of preparedness that generally affects how cognitive resources are allocated to a decision, action, or consuming object. As demonstrated by a number of earlier research, involvement functions as a moderating factor in the two pathways of message reception according to ELM theory. According to Zhai et al. (2022), individuals who use social media extensively favor text-based information over visual content found on social media platforms, such as images and videos, and are inclined to favor the central route of message delivery.

Meng and Choi (2019) also demonstrate how a person's attitude toward the information conveyed can be influenced by their level of involvement, particularly when the two are highly correlated and enhance one another. According to tax research, textual tax information is more appealing to taxpayers than visual cues. As a result, taxpayers consider both the credibility of the message sent and the quality of the information conveyed. This study also posited these hypotheses:

- H_{8a}: The relationship between Argument Quality and Attitude is moderated by Involvement.
- H_{8b}: The relationship between Source Credibility and Attitude is moderated by Involvement.

RESEARCH METHODS

This study used variable measurements that were taken from a number of earlier studies (Bani-Khalid et al., 2022; da Silva et al., 2019; Qahri-Saremi and Montazemi, 2019; Meng and Choi, 2019; Teng et al., 2017). Previous research has demonstrated the validity of the instruments used in this study. Three questions are used to assess Argument Quality, Source Credibility, and Involvement in the ELM construct. Three questions are used to measure each of the following aspects of the TPB construct: attitudes, subjective norms, perceived behavioral control, and taxpayer compliance.

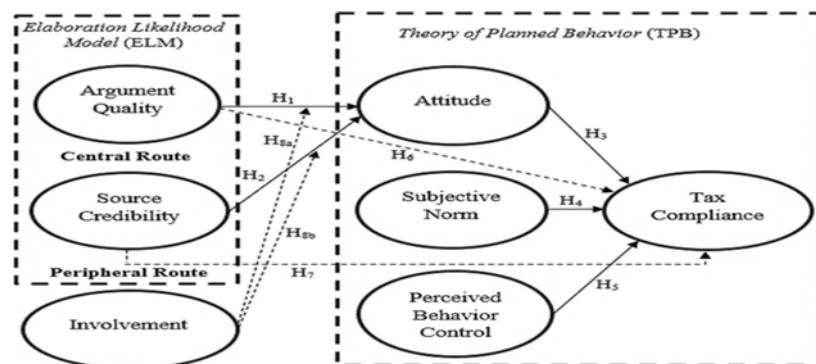


Figure 1
Research Model

Source: The Authors, 2023.

Table 1
Measurement of Research Variable

Variable	Items	Source
Argument Quality (AQ) The informational message's argument's ability to persuade others (Teng et al., 2017)	The information shared has the potential to expand knowledge Information is presented broadly and in depth Information is easy to understand Alignment of the message's content Information is accurately communicated Information is conveyed correctly	Teng et al. (2017)
Source Credibility (SC) The decision made by the person with whom they are communicating regarding the message's source's credibility, which is based on trustworthiness and expertise. (Qahri-Saremi and Montazemi, 2019)	Ability to communicate information Excellent comprehension of the information presented The ability to present information in an engaging and educational way Degree of confidence in providing information Degree of reliability in providing information Degree of trust in providing information	Qahri-Saremi and Montazemi (2019)
Attitude (AT) A person's feelings toward the acquisition or loss of an item can be either positive or negative in direction and intensity (Bani-Khalid et al., 2022)	Sensations of fulfill one's tax rights and obligations (happy/sad) Decisions to fulfill tax rights and obligations (wise/unwise) Opinions regarding tax avoidance (worthy/unworthy)	Bani-Khalid et al. (2022)
Subjective Norm (SN) Motivation or external pressure to engage in a behavior (Bani-Khalid et al., 2022)	Other people's perspectives on fulfilling tax rights and obligations (favorable) Other people's perspectives on fulfilling tax rights and obligations (unfavorable) Other people's perspectives on taxpayers who commit tax avoidance (good/bad)	Bani-Khalid et al. (2022)
Perceived Behavior Control (PB) A person's ability to control their behavior is one of their internal factors (Bani-Khalid et al., 2022)	Taxpayer's perspective on tax avoidance (easy/difficult) Desire not to avoid paying taxes Ability to fulfill tax responsibilities and rights in an unforeseen way	Bani-Khalid et al. (2022)
Taxpayer Compliance (TC) Taxpayer actions, both voluntary and enforced, to satisfy their tax obligations based on power of authorities, trust in authorities and cooperation between taxpayers and authorities (da Silva et al., 2019)	Self-awareness regarding fulfilling tax rights and obligations The desire to contribute to the country and society at large Responsibilities as a good citizen Taxpayers' perceptions of tax officials' actions Taxpayers' perceptions of tax officer	da Silva et al. (2019)

	satisfaction	
	Taxpayers' perspectives on cooperative attitudes toward tax officers	
Involvement (IV)	Willingness to double-check the submitted information	Meng and Choi (2019)
Encouragement or interest in information obtained from an individual based on informational arguments (Meng and Choi, 2019)	Willingness to think deeply about the information presented	
	Being involved in the information conveyed	

Source: The Authors, 2023.

A Likert scale with a range of one to seven was used to measure each question item used in this study. Because the study subjects are Indonesian citizens who follow the Twitter account @DitjenPajakRI, all of the research questions have been translated into Indonesian. The questions in the research questionnaire have been changed and tailored to the subject matter of the study, which is tax communication. Two screening questions about social media accounts-owning a Twitter account and following the account @DitjenPajakRI-are included in the final questionnaire.

Data Collection

Data was collected for one year, from 12 September 2023 to 12 September 2024, using a purposive sampling method and an online questionnaire. The Google Form application was used to create the questionnaire, and links were shared with possible respondents through direct social media conversations, informational posters about the needs of research participants, and individual social media posts. Purposive sampling was chosen as the sampling method because has a long developmental history and there are as many views that it is simple and straightforward as there are about its complexity. The reason for purposive sampling is the better matching of the sample to the aims and objectives of the research, thus improving the rigor of the study and trustworthiness of the data and results.

Four aspects to this concept have previously been described: credibility, transferability, dependability and confirmability

(Campbell et al., 2020). In exchange for answering a few questions, respondents could win a small gift. On the questionnaire sheet, there is a screening question that asks, "Do you have a Twitter account?" and "Do you follow the Twitter account @DitjenPajakRI?" Participants in the survey must have Twitter and follow the Twitter account @DitjenPajakRI. Then, for several lucky respondents who were drawn by the researcher, respondents were given rewards in the form of electronic money. As a result, 200 people completed the questionnaire and met the specified criteria.

Data Analysis

This study employed Partial Least Squares-Structural Equation Modeling (PLS-SEM) analysis with SmartPLS4.0 to test the proposed hypotheses and examine the research model. According to Hair and Alamer (2022), Partial Least Squares Structural Equation Modeling (PLS-SEM) is an alternative method to the historically more commonly used Covariance-Based SEM (CB-SEM) when analyzing the data using Structural Equation Modeling (SEM). Structural Equation Modeling (SEM) is a very useful technique for evaluating complex theoretical relationships between multiple variables, especially when conducting social science and second language (L2) research (Shao et al., 2022).

Considering its features and the research situations that suit its objectives, such as analyzing complex theoretical models, handling non-normal data, achieving statistical power with smaller sample sizes, and focusing on the model's predictive capa-

bility, the method can be an attractive, quite useful alternative to its counterpart, CB-SEM (Alamer, 2021; Elahi Shirvan and Alamer, 2024; Sparks and Alamer, 2022).

Demographic Profile

The total number of participants in this study was 200. Gender distribution was 40,4% male and 59,6% female. According to age, 50,5% of respondents were 18-27 years old, 22,2% were 28-37 years old, 16,2% were 38-47 years old, 6,6% were 48-57 years old, and 4,5% were 58 years and older. Most of the respondents are either self-employed (17,2%) or private sector workers (28,3%). Based on the respondents' places of residence, the majority are from East Java (31%) and the Special Capital Region of Jakarta (18,5%).

ANALYSIS AND DISCUSSION

Measurement Model

The assessment of construct reliability, convergent validity, and discriminant validity of the outlined constructs was first done in SEM using the measurement model. According to McNeish (2018), composite reliability can be used to evaluate construct reliability. An acceptable level of construct reliability is indicated by a composite reliability larger than 0.7. As can be seen in table 2, the measurement model's results demonstrated Composite Reliability values greater than 0.7, indicating adequate construct reliability. To evaluate convergent validity, average variance extracted (AVE) was used. The AVE values had to be greater than 0.50 in order to meet the criteria. According to the findings, every construct demonstrated convergent validity and substantial AVE values. Table 2 displays the CR and AVE value.

Table 2
Convergent Validity and Reliability Result

Variable	Item	Outer Loading	Average Variance Extracted (AVE)	Composite Reliability
Argument Quality	AQ1	0.897	0.700	0.933
	AQ2	0.855		
	AQ3	0.739		
	AQ4	0.822		
	AQ5	0.851		
	AQ6	0.846		
Source Credibility	SC1	0.803	0.663	0.922
	SC2	0.837		
	SC3	0.813		
	SC4	0.785		
	SC5	0.804		
	SC6	0.842		
Attitude	AT1	0.825	0.715	0.883
	AT2	0.868		
	AT3	0.844		
Subjective Norm	SN1	0.716	0.660	0.793
	SN3	0.899		
Perceived Behavioral Control	PB1	0.745	0.590	0.812
	PB2	0.779		
	PB3	0.781		
Tax Compliance	TC1	0.794	0.704	0.877
	TC2	0.874		

Involvement	TC3	0.847	0.750	0.900
	IV1	0.839		
	IV2	0.865		
	IV3	0.894		

Source: The Authors, 2023.

In this study, the Fornell-Larcker criterion and Cross-Loadings were the two techniques used to evaluate discriminant validity. Another method for measuring discriminant validity was used to test the construct's initial discriminant validity in order to evaluate the cross-loadings of indicators (Rasoolimanesh, 2022). With the Fornell-Larcker criterion, the square root values of AVE for each construct were compared with the correlation between the constructs in order to evaluate the discriminant validity of the constructs. Conversely, the cross-loadings method suggests that constructs' outer loadings be higher than their corresponding construct loadings (Rasoolimanesh, 2022). Afterwards, the discriminant validity of each construct

can be verified. Tables 3 and 4 display the results of the cross-loading and Fornell-Larcker criteria, respectively.

Structural Model

The structural model was evaluated using previous research recommendations (Ali et al., 2018; Hair et al., 2017; Marin-Garcia and Alfalla-Luque, 2019). The following standards are applied in order to assess the structural model for this study: (1) collinearity between constructs (as shown in Appendix A); (2) statistical significance and relevance of the path coefficient; (3) model predictive power as assessed by the Stone Geisser Q² coefficient (Shmueli et al., 2019) and the coefficient of determination (R²); and (4) function size f² evaluation.

Table 3
Fornell-Larcker Criterion

	AQ	AT	IV	PB	SC	SN	TC
AQ	0.836						
AT	0.399	0.846					
IV	0.665	0.556	0.866				
PB	0.368	0.587	0.437	0.768			
SC	0.842	0.486	0.636	0.419	0.815		
SN	0.216	0.463	0.328	0.526	0.329	0.813	
TC	0.348	0.665	0.538	0.747	0.440	0.484	0.839

Note: AQ = Argument Quality, SC = Source Credibility, AT = Attitude, SN = Subjective Norm, PB = Perceived Behavior Control, TC = Tax Compliance, IV = Involvement

Source: The Authors, 2023

Table 4
Loading and Cross Loading

	AQ	AT	IV	PB	SC	SN	TC	IV x SC	IV x AQ
AQ1	0.897	0.354	0.616	0.307	0.758	0.198	0.306	-0.387	-0.426
AQ2	0.855	0.410	0.616	0.302	0.654	0.246	0.360	-0.196	-0.239
AQ3	0.739	0.212	0.403	0.230	0.585	-0.055	0.191	-0.221	-0.261
AQ4	0.822	0.381	0.512	0.398	0.703	0.334	0.309	-0.305	-0.311
AQ5	0.851	0.244	0.551	0.261	0.753	0.097	0.263	-0.360	-0.368

AQ6	0.846	0.325	0.594	0.312	0.778	0.133	0.264	-0.305	-0.322
AT1	0.377	0.825	0.422	0.418	0.416	0.263	0.447	-0.006	0.051
AT2	0.338	0.868	0.507	0.528	0.406	0.402	0.585	0.105	0.148
AT3	0.302	0.844	0.476	0.534	0.412	0.496	0.643	0.020	0.039
IV1	0.610	0.353	0.839	0.290	0.547	0.216	0.348	-0.013	-0.120
IV2	0.594	0.458	0.865	0.367	0.532	0.295	0.509	0.085	0.097
IV3	0.548	0.583	0.894	0.445	0.575	0.319	0.510	0.140	0.090
PB1	0.387	0.500	0.316	0.745	0.345	0.253	0.612	-0.038	-0.030
PB2	0.216	0.436	0.359	0.779	0.303	0.552	0.576	0.129	0.149
PB3	0.233	0.408	0.331	0.781	0.314	0.417	0.524	0.103	0.156
SC1	0.683	0.435	0.598	0.331	0.803	0.283	0.347	-0.313	-0.342
SC2	0.649	0.388	0.462	0.311	0.837	0.339	0.352	-0.417	-0.307
SC3	0.655	0.351	0.462	0.360	0.816	0.230	0.412	-0.210	-0.152
SC4	0.644	0.303	0.516	0.408	0.774	0.395	0.329	-0.194	-0.168
SC5	0.713	0.488	0.508	0.287	0.812	0.151	0.320	-0.258	-0.261
SC6	0.764	0.386	0.559	0.366	0.843	0.244	0.392	-0.372	-0.323
SN1	0.151	0.404	0.253	0.323	0.209	0.716	0.294	0.044	0.123
SN3	0.196	0.371	0.283	0.507	0.313	0.899	0.469	0.102	0.146
TC1	0.235	0.560	0.472	0.577	0.327	0.233	0.794	0.089	0.152
TC2	0.406	0.605	0.475	0.641	0.438	0.456	0.874	-0.106	-0.068
TC3	0.218	0.510	0.412	0.660	0.334	0.507	0.847	0.039	0.118
IV x SC	-0.351	0.049	0.096	0.080	-0.363	0.096	-0.000	1.000	0.884
IV x AQ	-0.381	0.095	0.045	0.114	-0.321	0.166	0.070	0.884	1.000

Note: AQ = Argument Quality, SC = Source Credibility, AT = Attitude, SN = Subjective Norm, PB = Perceived Behavior Control, TC = Tax Compliance, IV = Involvement
 Source: The Authors, 2023

Table 5
 Direct Effect Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-statistics (O/STDEV)	P-values	Significant/Not Significant
AQ → AT	-0.137	-0.119	0.166	0.823	0.411	Not Significant
AQ → TC	-0.087	-0.079	0.142	0.609	0.542	Not Significant
AT → TC	0.313	0.306	0.078	3.992	0.000	Significant
IV → AT	0.408	0.411	0.124	3.291	0.001	Significant
PB → TC	0.518	0.514	0.074	7.001	0.000	Significant
SC → AT	0.378	0.369	0.161	2.345	0.019	Significant
SC → TC	0.130	0.126	0.138	0.943	0.346	Not Significant
SN → TC	0.043	0.057	0.091	0.467	0.640	Not Significant
IV x SC → AT	-0.124	-0.088	0.176	0.703	0.482	Not Significant
IV x AQ → AT	0.223	0.190	0.165	1.357	0.175	Not Significant

Note: AQ = Argument Quality, SC = Source Credibility, AT = Attitude, SN = Subjective Norm, PB = Perceived Behavior Control, TC = Tax Compliance, IV = Involvement
 Source: The Authors, 2023.

In this study, the structural model was assessed using the bootstrapping method. Bootstrapping is the process of using

randomly selected observations (with replacement) from the original set of data to create subsamples with the same sample size

as the study's original sample (200 cases). To make sure the results are stable, a lot of subsamples are needed. By using a bootstrap resampling procedure with 5000 samples of the same number of observations (200 cases), which is considered the ideal number of bootstrap samples, the significance of the normalized path coefficients was ascertained (Ringle et al., 2020; Streukens and Leroi-Werelds, 2016). The standardized path coefficients are significant at the 5% level, as table 5 demonstrates (t-statistics value > 1.96 and p-values < 0.05).

Table 6
R-Square

Variable	R ²	Q ²
Attitude	0.341	0.243
Tax Compliance	0.624	0.431

Source: The Authors, 2023

Table 6 where the predictive power of this structural model was measured using the Stone-Geisser Q² criteria and the coefficient of determination R². First, R² value ranges from 0 to 1, with higher levels also means higher level predictive accuracy (Hair et al., 2017). In the context of social research, R² values of 0.25, 0.5, and 0.75, respectively, indicate weak, moderate, and

substantial, another criterion has been developed (Purwanto and Sudargini, 2021). Our model exhibits a substantial predictive power in relation to R², as indicated by the results, which surpass the minimum threshold R² ≥ 0.1.

To ascertain whether the omitted construct significantly affects the endogenous construct, one can look at the change in R² value that results from eliminating an exogenous latent variable from the structural model. This change is quantified using the effect size (f²). The impact of the exogenous variable on the predictive ability of the structural model is measured by the construct's effect size. Hair et al. (2017) defined weak, moderate, and strong effects as values in the range of 0.02 ≤ f² < 0.15, 0.15 < f² ≤ 0.35, and f² ≥ 0.35. The f² values in our situation vary from 0.00 to 0.417.

When explaining tax compliance, perceived behavior control has a strong (0.417) effect size, whereas attitude has a moderate (0.555) f² value. Additionally, there are weak arguments on attitude moderated by involvement (0.023), source credibility on attitude (0.057), and the f² of involvement when explaining tax compliance (0.106). The remaining effects (0.000 to 0.012) either don't exist or don't matter. The results of f-square values are displayed in table 7.

Table 7
f-Square

	AQ	AT	IV	PB	SC	SN	TC	IV x SC	IV x AQ
AQ		0.007					0.006		
AT							0.155		
IV		0.106							
PB							0.417		
SC		0.057					0.012		
SN							0.003		
TC									
IV x SC		0.005							
IV x AQ		0.023							

Note: AQ = Argument Quality, SC = Source Credibility, AT = Attitude, SN = Subjective Norm, PB = Perceived Behavior Control, TC = Tax Compliance, IV = Involvement.

Source: The Authors, 2023.

Mediating Effect

In this study, the relationship between the predictors and tax compliance was fully mediated by attitude. The source credibility coefficient was found to be 0.118 (p-value = 0.037) in connection to tax compliance. The relationship between Source Credibility and Tax Compliance is shown to be mediated by Attitude. As per Sidhu et al. (2021) concern about the types of mediating effects, this research shows that there is a full mediating effect of Attitude on the connection between Source Credibility and Tax Compliance can be characterized. The data presented in table

5 indicates that there is a direct effect path coefficient of 0.130 (p-value = 0.346) between Source Credibility and Tax Compliance. Conversely, there was no evidence of a mediating effect of Attitude on the independent relationships between Argument Quality (p-value = 0.417), Argument Quality moderated by Involvement (p-value = 0.196), and Source Credibility (p-value = 0.489) with Attitude (p-value > 0.05). The findings on the mediating role of attitude on the suggested relationships are shown in table 8.

Table 8
Indirect Effect Path Coefficient

	Original Sample Sample (O)	Mean (M)	Standard Deviation (STDEV)	T statistics (O/STDEV)	P- values	Significant/Not Significant
IV x AQ → AT → TC	0.070	0.058	0.054	1.294	0.196	Not Significant
IV x SC → AT → TC	-0.039	-0.028	0.056	0.692	0.489	Not Significant
IV → AT → TC	0.127	0.125	0.049	2.577	0.010	Significant
SC → AT → TC	0.118	0.112	0.057	2.086	0.037	Significant
AQ → AT → TC	-0.043	-0.035	0.053	0.811	0.417	Not Significant

Note: AQ = Argument Quality, SC = Source Credibility, AT = Attitude, TC = Tax Compliance, IV = Involvement.
Source: The Authors, 2023

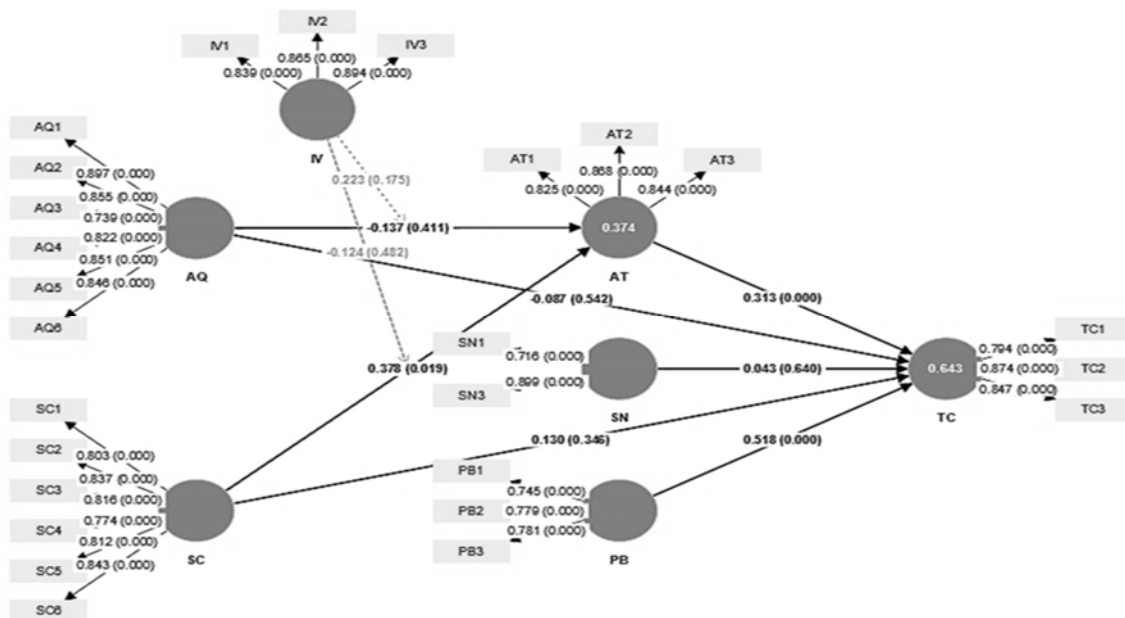


Figure 2
SEM-PLS Model

Source: The Authors, 2023.

**Moderating Effect
Moderating Role of Involvement on
Argument Quality**

The moderating effect of involvement on the relationship between argument quality and attitude was evaluated in this study. The moderation path coefficient was determined to be 0.223 based on the hypothesis test, with a t-statistic of 1.357 < 1.96 and a p-value of 0.175 > 0.05. This suggests that the impact of Argument Quality on Attitude cannot be moderated by involvement. Figure 2 and 3 simple plot results show that involvement has no discernible moderating effect on the relationship between attitude and argument quality.

**Moderating Role of Involvement on
Source Credibility**

The moderating effect of involvement on the relationship between source credibility and attitude was evaluated in this study. The moderation path coefficient, based on the hypothesis test, was determined to be -0.124, with a t-statistic of 0.703 < 1.96 and a p-value of 0.482 > 0.05. This suggests that the influence of source credibility on attitude cannot be mitigated by involvement. The simple plot's results in figure 4 show that involvement has no discernible moderating effect on the relationship between source credibility and attitude.

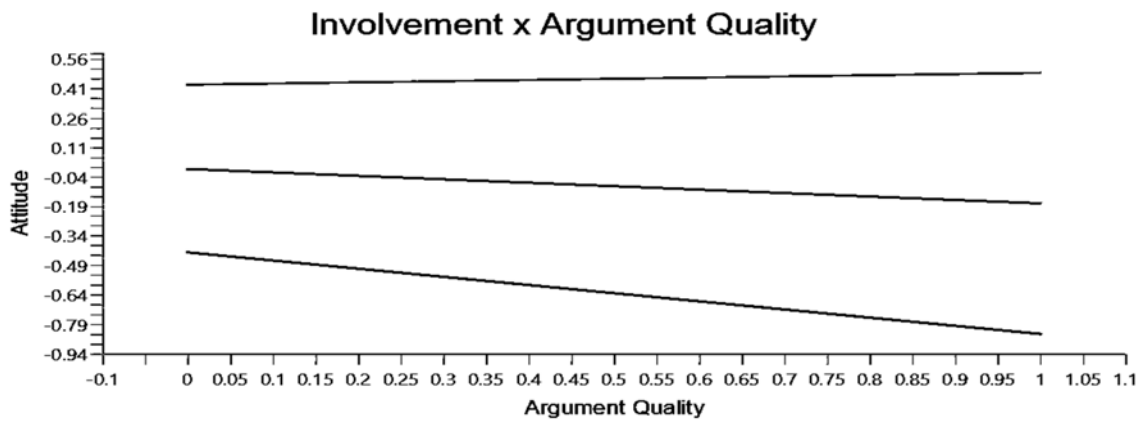
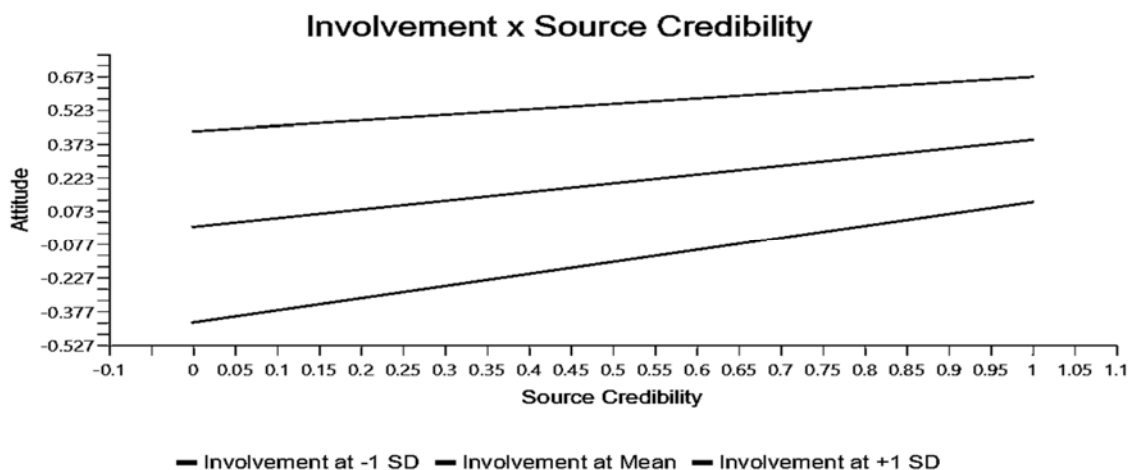


Figure 3
Moderating Effect Involvement x Argument Quality

Source: The Authors, 2023.



— Involvement at -1 SD — Involvement at Mean — Involvement at +1 SD
Figure 4
Moderating Effect Involvement x Source Credibility

Source: The Authors, 2023

Discussion

This study examines the construct of ELM theory, which includes two variables: Argument Quality and Source Credibility. Argument Quality has two dimensions: comprehensiveness and accuracy, while Source Credibility has two dimensions: expertise and trustworthiness. In addition, the construct of TPB theory – which consists of three variables – is examined in this paper. These are perceived behavior control, subjective norm, and attitude. In order to extend the TPB framework and take into account the moderating influence of involvement, this research incorporates constructs from the ELM framework, utilizing a conceptual model developed by Meng and Choi (2019). However, the scope and context of this study differ from those of previous studies. This study focuses on the factors (argument quality and source credibility) that influence the way information is disseminated via social media and how that attitude then shows up in tax compliance behavior.

The results of this study demonstrate that source credibility affects attitude in accordance with the ELM construct. Previous research by Miranda et al. (2021) found that the credibility of the source can affect how people feel about the information they are presented with. According to Shah and Wei (2022) and Wang et al. (2018), the trustworthiness and expertise dimensions of source credibility significantly influence how important the source credibility is in influencing an individual's attitude. Source credibility is the possibility that the general public will consider the information to be reliable, according to Jennings and Russell (2019), strong persuasive power characterizes highly credible information sources, which are usually supplied by trustworthy, sincere individuals who genuinely care about the information recipient.

Furthermore, Hinnant et al. (2016) found that people are more inclined to consider information from sources they believe to be accurate and trustworthy when making an attitude change. According to Shahi et al.

(2021) and Wang et al. (2021), there are two measures of source credibility in social media posts on Twitter: likes and retweets in the context of communication via social media. Additional measures of source credibility include verified accounts and the volume of interactions. These elements influence someone's way of thinking because the more trustworthy the information source, the more likely it is that the person will accept and believe the information source's message.

However, this paper demonstrates that argument quality has no effect on attitudes. As per the findings of Braca and Dondio (2023), the concept of attitude as stated in TPB can be defined as the fundamental expression of approval or validation about objects, peoples, and issues that individuals hold. Furthermore, attitude plays an important role in shaping human behavior and decision-making. According to Azzopardi (2021), each individual has a different pattern in decision-making about information processing (fast thinking and slow thinking). Dror (2020) stated that cognitive bias commonly happens as a result of intrinsic attitudes and beliefs that occur outside of peoples' conscious awareness and control. This cognitive bias on information is affected by many factors such as: (1) the amount of information available/presented; (2) the lack of terminology associated with the information/issue; (3) the need to think and take action quickly; and (4) the ability to remember the information presented (Azzopardi, 2021). Previous studies by Spillane et al. (2017) showed that there are some common biases that are observed in text-based information or headlines such as bandwagon effect, anchoring effect, stereotype, and others. Based on the prior studies, it can be implied that how good the quality of the arguments presented, can be different in influencing changes in a person's attitude, depending on the individual's ability to process information and the individual's way of thinking.

In this study, attitudes and perceived behavior, which are TPB constructs, have a

major influence on tax compliance. The study results demonstrate that attitudes have an impact on taxpayer compliance, which is one of the TPB's constructs. The study's findings are consistent with earlier research by Bani-Khalid et al. (2022) that found attitudes have an impact on taxpayer compliance. Biru (2020) asserted that a taxpayer's tax compliance behavior is positively correlated with their attitude towards taxes serves as more support for this. Sebele-Mpofu and Chinoda (2019) argues that attitudes are influenced by how taxpayers view how the government uses the taxes they pay, and that attitudes are also related to tax literacy. According to Kiow et al. (2017), people's attitudes about taxes are positively correlated with their level of tax knowledge, whereas negative attitudes are correlated with their level of tax knowledge. Consequently, tax knowledge has the power to influence people's behavior in order to encourage compliance with tax laws. Since the attitudes of taxpayers play a significant role in their tax behavior, efforts aimed at raising taxpayer knowledge are likely to have an impact on taxpayer behavior (Nurkhin et al., 2018). According to Bornman and Ramutumbu (2019), taxpayer attitudes can also be indicated by the degree of education and familiarity with the tax system, but this is not to say that chances for taxpayer noncompliance are disregarded. Educated taxpayers may be aware of non-compliance opportunities, but their potentially better understanding of the tax system and higher level of moral development promote a more favorable taxpayer attitude and greater compliance.

The results of this study also show that tax compliance is significantly impacted by perceived behavior control. Previous research conducted by Bani-Khalid et al. (2022) provides support for the notion that perceived behavior control is a significant driver of tax compliance. Ajzen (1991) posits that there is a positive correlation between elevated levels of perceived behavioral control and intended behavioral performance. Additionally, prior studies by Alleyne and

Harris (2017) and Subandi and Tjaraka (2023) found that taxpayers' avoidance of tax fraud is influenced by PBC, and taxpayers' compliance behavior with regard to tax payments is controlled by their perception of the fairness of the tax system. However, this study found that subjective norms had no effect on tax compliance. According to earlier research Nurwanah et al. (2018), the social environment made up of friends, tax consultants, tax officers, business executives, and mass media like print and electronic media hasn't been able to persuade taxpayers to comply with their tax obligations. Kantohe and Kambey (2021) found that the motivation to fulfill one's duties and obligations is just as important in determining one's subjective norm as the referent from one's social surroundings. In general, a person will feel social pressure to complete the task at hand if they think a lot of people will support them and they have no motivation to do so, or vice versa.

The moderating effect of involvement and the mediating effect of attitude were also examined in this study. The results of this study demonstrate that the relationship between source credibility and tax compliance is fully mediated by attitude. This finding aligns with previous research conducted by Faulkner et al. (2019), which indicated that source credibility can increase tax compliance through attitude. Faulkner et al. (2019) assert that source credibility is a useful communication characteristic that influences message reception. According to Petty and Cacioppo (1986), credible sources are typically recognized as trustworthy and legitimate. As per Hocevar et al. (2017), an information must be both trustworthy and informed by the expert in their domain, to gain trust from people who received the information. In a tax compliance context, taxpayers may change their attitude toward tax if the information is communicated by a perceived expert, such as tax authorities or tax practitioners, even the taxpayers have a low comprehension about terminology of tax, tax law, or information that is speci-

fically related to the tax domain. This has an important implication not just for tax message credibility, but also for tax education.

According to Jennings and Russell (2019), source credibility and a person's cognitive and affective capacities are closely related. This is true because attitudes reflect people's thoughts and feelings regarding issues that are significant to society, such as organizations, symbols, objects, or events, as well as how they feel about a problem or an event. People may alter their behavior when they hold strong opinions about what is happening in their surroundings (Susmann et al., 2022).

This study also demonstrates that involvement, as a moderating variable, has no effect on the relationship between attitudes and argument quality or on the relationship between source credibility and attitudes. This goes against the understanding of the ELM theory as given by Petty and Cacioppo (1986), which claims that the moderating variable of involvement serves as the foundation for the basic structure of the ELM theory and that this is subsequently translated into motivation and the capacity for information description. In the context of ELM, El Hedhli et al., (2021) states that involvement refers to a person's level of motivation and ability to comprehend the information being presented. Ability relates to an individual's past knowledge of the information, whereas motivation is frequently linked to their assessment of the material's relevance (Ku et al., 2019).

According to El Hedhli and Zourrig (2023), the ELM theory is unable to distinguish between central and peripheral message processing and is unable to account for the issues that arise in the context of contemporary communication. According to El Hedhli et al. (2021), source credibility variables in ELM may occasionally influence central line message processing. As a result, it can be challenging to determine how important an individual's motivation and skills are in the context of contemporary communication. However, ELM theory can

be applied in other novel research fields and used to comprehend a variety of factors that influence the dynamic change of central to peripheral channel message processing (Chen et al., 2018).

LIMITATIONS AND FUTURE STUDY

This study has some limitations. First, the number of references that are available is limited because the integration of the ELM and TPB theories is still infrequently used in the context of tax communication to analyze taxpayer compliance. Second, because this study is limited to Twitter, it is not possible to generalize the findings about the impact of the variables on tax compliance. Consequently, it is advised that future studies examine taxpayer compliance in relation to tax communication using alternative theories, such as the Heuristic-Systematic Model (HSM). In order to evaluate taxpayer attitudes regarding tax communication, future research could potentially make use of experimental research methods. Furthermore, additional investigation may look into other social media networks that tax authorities utilize.

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