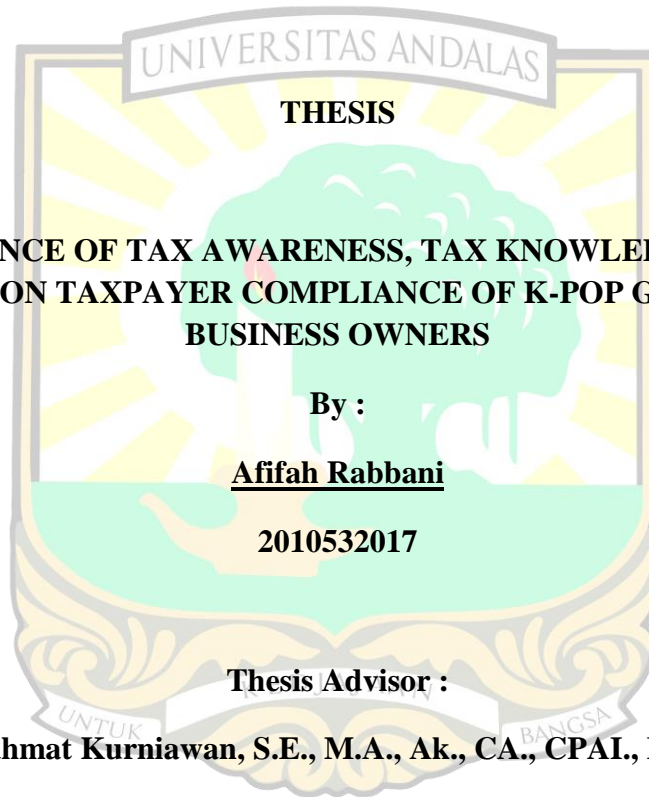




**ACCOUNTING DEPARTMENT
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**THE INFLUENCE OF TAX AWARENESS, TAX KNOWLEDGE, AND TAX
SANCTIONS ON TAXPAYER COMPLIANCE OF K-POP GROUP ORDER
BUSINESS OWNERS**

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ABSTRACT

This research aimed to analyze the influence of taxpayer awareness, tax knowledge, and tax sanctions on the tax compliance of K-Pop Group Order business owners. This quantitative research used primary data source through distributing Google Forms questionnaire online. Sample were taken by purposive sampling method, with a total sample of 102 respondents which a taxpayer who owns a K-Pop Group Order business. This research use multiple linear regression analysis and showed that taxpayer awareness and tax sanctions do not have significant effect on K-Pop Group Order business owner's tax compliance. While tax knowledge have a positive effect on K-Pop Group Order business owner's tax compliance. This research implies to provide new information, especially for small, informal businesses operating online like K-pop merchandise.

Keywords: *Tax awareness, Tax sanctions, Tax knowledge, Taxpayer Compliance, MSMEs, K-Pop*

