

Effect of Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance: The Mediating Role of Taxpayer Awareness

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Abstract: - This study dives into the complex dynamics of taxpayer compliance, investigating the interactions between knowledge, taxation socialization, and awareness in the context of fiscal control. To recognize the critical significance of taxpayer compliance to ensure economic stability, the study emphasizes the symbiotic relationship between legal requirements, societal influences, and individual comprehension. The study plays a critical influence on social norms and the moderating role of taxpayer awareness. The study prioritizes an enhancement to compliance modalities by giving theoretical underpinning and raising significant recommendations for government, tax officers, and researchers to ensure economic growth and development. The study used a structured questionnaire through purposive sampling to choose two and eleven (211) taxpayers within the Kumasi Metropolitan. The study revealed a positive correlation between tax knowledge and compliance. This study shows that socialization on taxpayer compliance has a positive significant impact. The effect of tax knowledge and tax socialization on taxpayer awareness is crucial, resulting in improved compliance. The study recommends efforts to improve tax socialization, counseling on the relevance of paying taxes; and intensifying educational agendas to raise residents' understanding of taxation. Finally, the findings show the proactiveness and the potential to significantly enhance tax compliance and knowledge among Ghanaian taxpayers.

Key-Words: - Tax System, Path Analysis, Tax Socialization, Taxpayer Compliance, Taxpayer Awareness, Ghana.

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1 Introduction

To determine the stability and sustainability of a nation's economic framework in a fiscal governance

complex landscape, Taxpayer compliance plays a significant role, [1], [2]. The state has a strong obligation to build infrastructure to financially manage public services. The government must have

systems that may influence taxpayers to raise enough funds for effective and efficient Tax administration. In a taxation ecosystem, Taxpayer awareness and compliance are very paramount to legality and sanctions, [3].

Taxpayers' awareness and compliance relations are known, and significant to individuals understanding of the tax rules and regulations that outline the encouragement and willingness to fiscal obligations. Current literature on taxation socialization and sociology are influenced by attitudes, social norms, and shared values that commit taxpayers to their responsibilities, [4], [5].

The correlation between taxation socialization, taxpayer knowledge, and compliance is related to the taxpayer's behavioral ecosystem. This makes taxpayer awareness a very significant step in translating knowledge, socialization, and compliance, [6].

The theoretical underpinnings of tax compliance reveal insights that may practically influence policymakers, tax authorities, and educators to mitigate government efforts to raise funds. The complication of taxpayer behavior necessitates a holistic approach that may harmoniously affect the information, awareness, and socialization of taxpayers. The contributions of this study outline strategies for making it attractive for taxpayer compliance, generating a symbiotic relationship between citizens of the country and the tax system, and ultimately contributing to the nation's economic growth and development.

According to [1], [2], higher levels of taxpayer knowledge have a positive correlation with compliance. Knowing and Understanding tax regulations, taxpayer obligations, and consequences of refusing to pay tax encourages accountability and reduces the likelihood of unintentional violation of tax evasion and avoidance.

Furthermore, [3], explores the effect of edification and information broadcasting in raising taxpayer knowledge and encouraging voluntary compliance.

Taxpayers' compliance behavior is significantly influenced by the societal setting and work environment. Taxpayers' sensitivities of their fiscal obligations are fashioned by social norms, attitudes, and shared values, as reported in taxation socialization, [4], [5], examine social factors impact on compliance decisions. Thoughtful of how societal factors mediate with individual viewpoints offers a

more comprehensive representation of compliance dynamics. The knowledge, socialization, and compliance, interactions with taxpayer awareness appear as imperative moderators.

According to [6], [7], awareness acts as a cognitive bridge to dissect information and cultural essentials into informed compliance decisions. The findings in [8], [9], highlight the relevance of specific awareness efforts in inspiring taxpayer voluntary compliance. Existing literature on taxpayer behavior and Social Norms Theory underpins the interaction of taxation socialization, taxpayer knowledge, and compliance. According to this theory, an individual's action is extremely influenced by the apparent norms of their social environment. The context of the Social Norms Theory of taxation clarifies how compliance choices, attitudes, social expectations, and shared values influence taxpayers.

The initial works of [1], [6] align with Social Norms Theory to emphasize the significance of knowledge in inculcating a sensitivity of responsibility and dutifulness among taxpayers. According to earlier studies, people who are more informed of tax legislation and requirements, are prospective to admit societal norms for individuals to freely satisfy fiscal obligations. Moreover, taxation socialization defined by [4], [5], aligns with Social Norms Theory to state the critical role of social variables in taxpayers' compliance decisions.

It is factual that People's perceptions of what is expected and accepted in a country about tax compliance are mostly determined by social norms, which are considered influential during the socialization process.

In recent literature, the sociocultural environment of taxpayers operates acts as a normative guide, shaping their attitudes and behaviors towards compliance.

According to [6], [8], [9], the mediating role of taxpayer awareness supports the use of Social Norms Theory. The hypothesis shows that awareness acts as a cognitive bridge between awareness and compliance decisions. Taxpayers are aware of not just their social responsibilities and legal obligations, but also the prevailing social norms accompanying tax compliance in the tax ecosystem. As a result, the existing studies necessitate targeted awareness campaigns to influence taxpayer attitudes toward societal expectations for fiscal responsibility. This study provides a comprehensive clarification of how social norms recognized by taxpayer knowledge and

taxation socialization become internalized through awareness, eventually prompting compliance behavior and bringing Social Norms Theory into the tax compliance framework.

This theoretical contribution will be a literature source for future studies, identifying multifaceted mechanisms that outline the relationship between taxpayers and societal prospects of tax compliance. Tax is a legitimate responsibility imposed on people and entities to pay to the government, which is then used for public service and infrastructure development, [10]. Taxation is one of the most important sources of public revenue for many countries. In Malaysia, for example, taxes accounted for 66.7% of national revenue in 2008, [11]. Tax receipts make up 78% of revenue in Indonesia, [12]. Tax knowledge (TK), is the most significant obligation that taxpayers should have because they can't perform all their tax obligations, including tax payments and tax reporting, [13]. "Tax knowledge" is defined by the Internal Revenue Service (IRS) as "the taxpayer's awareness or sensitivity to tax legislation", [14]. According to [15], knowledge is information that someone knows or realizes. Tax knowledge, in general, refers to an understanding of the most important tax policies implemented in a certain jurisdiction, [16]. According to [17], a lack of tax knowledge might lead to noncompliance by taxpayers.

Taxpayer awareness (TA), according to [18], is a state in which taxpayers are aware of, comprehend, and freely apply tax regulations, because taxes are a source of state financing. Taxpayer awareness is necessary to enhance tax compliance, [19]. When there is a tax system in place to collect tax income, such as the Self-Assessment System, taxpayer knowledge is a critical instrument for tax compliance, [20], [21].

Tax Compliance (TC) can be defined as taxpayers' comprehension of all taxation rules and procedures, and how well they can perform the tax filing procedure efficiently, [22], [23]. Taxpayers who comply with appropriate tax rules and regulations meet their tax obligations and exercise their tax rights, [24]. [25], states that the taxpayer meets all conditions by paying all taxes on time and filing all tax returns by the due date. Various factors influence taxpayer compliance, according to [23], [26], including state economic taxation, service to citizens, tax audit, and tax rate. Non-compliant taxpayers are those who are unable to comply with their duties due

to a lack of awareness of the tax rules [4], [7]. [27], observed that taxpayers' behavior has been impacted by their understanding of taxes.

Tax socialization (TS) is a method of teaching the general public, particularly taxpayers, about all aspects of taxation, particularly legislation and processes, through appropriate ways, [17]. Tax socialization can assist people to see the value of having to pay taxes as some kind of nationwide participation in the gathering of funds for government funding and progress, [28], [29]. Either way, society can carry out socialization activities efficiently which should be generally accepted by the people themselves, [27]. In a related study, research was conducted by [30] on the impact of tax understanding, and tax socialization with regard to tax sanctions as a moderating variable. The data was analyzed using multiple linear regression, and the study discovered that tax socialization and tax awareness had a favorable and relevant impact on tax compliance. The study's findings also revealed that taxpayer knowledge has a positive impact on compliance behavior.

[11], [22], [28], [31], research on the topic 'impact of public awareness, taxation socialization, penalty fees, and financial irregularities on compliance behavior, using excellent service as a mediator variable'. The study's purpose is to discover how service quality influences the relationship between taxpayer knowledge, socialized taxation, additional taxes, regulatory expenses, and tax compliance. The data was examined using multiple regression analysis. The study discovered that there was a full mediating role between tax awareness, tax penalties, compliance cost, and taxpayer compliance, [32]. Service quality, on the other hand, has no association with tax socialization or taxpayer compliance.

[10], [33], performed another study on "the impact of taxpayer knowledge and taxation socialization on taxpayer compliance; the relevance of taxpayer awareness in the emerging Indonesian economy." His study sought to examine the impact of taxpayer knowledge and taxation socialization on taxpayer compliance, as mediated by tax awareness. The data was examined using regression and path analysis. The study's findings demonstrate that taxpayer knowledge and taxation socialization have a significant impact on taxpayer compliance and awareness. Taxpayer knowledge also helps to moderate the effects of taxation socialization on

taxpayer compliance. [34], [35], [36], [37], investigated the impact of tax understanding, awareness, and amnesty on tax-payer compliance. The purpose was to investigate the impact of tax comprehension, tax awareness, and amnesty perception on taxpayer compliance. This study was analyzed using the convenience sampling technique, and the data demonstrated that taxpayer comprehension, awareness of taxes, and views of tax amnesty all had a favorable and substantial effect on taxpayer compliance. The study also discovered that gender affects tax compliance, with females being more obedient to tax payments than males.

[24], conducted a related study on tax knowledge, tax regulation, and tax compliance. The study aims to determine whether citizen awareness would improve tax compliance by moderating tax knowledge and understanding of tax policy. The data was analyzed using a quantitative approach. The study discovered that tax regulation education and comprehension, as well as taxpayer comprehension, all correspond to taxpayer compliance. The study also found that tax compliance is unaffected by indirect tax awareness and understanding in individuals based on taxpayer knowledge. This study investigates the complex interplay of taxpayer knowledge, taxation socialization, and taxpayer compliance, with a special emphasis on the mediating role of taxpayer awareness. Lastly, the study found that taxpayer understanding, as well as awareness and grasp of tax rules, had a positive and substantial link with TC.

Most of the literature above focuses on each factor—knowledge, socialization, and awareness—in isolation. There is a gap in knowing how these factors interact dynamically, impacting one another and shaping taxpayer compliance as a whole. The vast majority of investigations take place in distinct cultural and regional contexts. There is a need for research on how cultural differences and contextual nuances affect the linkages between knowledge, socialization, awareness, and compliance. Many research gives cross-sectional insights, providing a picture of the relationships at a particular point in time. There is a void in longitudinal assessments that follow the evolution of taxpayer behavior over time, taking into account how knowledge acquisition, socialization, and awareness change and affect compliance over time.

2 Materials and Methods

In this study, four variables were used to examine individuals' views concerning the payment of tax. Tax socialization and tax knowledge are independent factors, with tax awareness serving as a mediating variable and tax compliance serving as the dependent variable. The information applied in this research is a modified form questionnaire used by [15]. Seven question indicators were used to assess tax socialization. Individuals' levels of agreement with tax socialization were measured using a 7-point Likert scale (1= strongly agree to 7= strongly disagree). Sample questions used were "The tax collectors provide explanation and understanding of taxes", and "I feel I receive the best result of the taxes I pay". Seven question indicators were used to assess tax knowledge. The 7-point Likert scale (1=strongly agree to 7=strongly disagree) was used to assess individuals' level of agreement about tax knowledge. A few of the questions asked are: "I know that the tax function is to finance regional or governmental development", and "I know taxpayers will be sanctioned if they do not pay their taxes". Six question indicators were used to assess Tax Awareness as a mediating variable. Individuals' level of agreement toward tax awareness was measured using a 7-point Likert scale (1= strongly agree to 7= strongly disagree). Some of the questions include, "Paying taxes is a form of participation in governmental development," and "I believe it is necessary to pay taxes." Lastly, Tax Compliance was measured using seven question indicators. Individuals' levels of agreement toward tax compliance were measured using a 7-point Likert scale (1= strongly agree to 7= strongly disagree). Among the questions asked are "I always obey the obligation to pay tax", and "I already know the limits of the final payment of tax needed to pay".

2.1 Procedure

The questionnaires were administered to 211 taxpayers from Asafo in the Kumasi Metropolitan Assembly, in the Ashanti Region of Ghana with a concentration of rural banks, department stores, traders, hawkers, printing press, and many more.

The data was collected in person during work hours. Taxpayers were made to fill out the questionnaire without duress or coercion. The data was captured using an Excel sheet and was later transferred to SPSS version 26 for analysis.

2.2 Data Analysis

In this research, Pearson's correlation, Reliability, and validity analysis, path, and regression analysis were used. To determine the link between the variables under consideration, Pearson's correlation was used. The Cronbach's alpha value produced by the reliability test was used to analyze the variables' internal consistency. A variable is considered consistent if its Cronbach's alpha value is greater than 0.7. The validity study was conducted to determine whether the variables are valid and whether tax awareness mediates the effect of tax knowledge and tax socialization on tax compliance. Tax compliance is the dependent variable, tax knowledge and tax socialization are the independent variables and tax awareness is the mediating variable for this study. Tax compliance denotes how correlated taxpayers follow a given country's tax laws and regulations. It comprises the timely and proper disclosure of revenue/income, deductions, and other important financial data, as well as the payment of taxes owed by individuals and businesses. In the research, we examined tax compliance using the proportion of taxes paid on time, the accuracy of tax filings, and self-reported compliance behavior through surveys and interviews. High levels of tax compliance designate the effectiveness of a tax system and taxpayers' desire to carry out their social obligations and responsibilities.

Tax knowledge indicates how people's awareness of the country's tax system, with its rules, procedures, regulations, and prospective tax savings options. It comprises both factual knowledge and procedural knowledge. In the study, Tax knowledge was tested by assessing individuals' grip on various tax ideas as well as their ability to demonstrate this knowledge in a practical setting. Tax socialization in this context refers to the social and cultural fundamentals that influence an individual's beliefs, attitudes, and behaviors on taxation administration in the nation. It comprises the role of peers, family, academic institutions, the media, and other socializing forces that form people's attitudes regarding taxation. Surveys, interviews, and observations are employed to explore individuals' experiences, interactions, and exposure to tax-related information and discussions within their social environment according to Tax socialization. Tax awareness acts as an intermediary process between tax knowledge and tax socialization, influencing tax compliance. It relates to people's awareness, focus,

and understanding of their tax obligations, rights, and responsibilities. Tax awareness is not just being aware of tax laws and regulations, but also understanding the consequences of non-compliance and the advantages of compliance. This variable was assessed using self-reported awareness levels, views of tax justice, attitudes toward taxation, and recognition of tax-related information in a variety of contexts, such as ads, educational materials, and official communications.

2.3 Hypothesis Tested

H1: There is a positive relationship between taxpayer knowledge and taxpayer compliance

H2: Tax socialization positively affects taxpayer compliance

H3: Tax knowledge influences tax awareness positively.

H4: Tax socialization impacts taxpayer awareness positively.

H5: Tax understanding influences taxpayer compliance positively.

3 Results

3.1 Demographics

The Table 1 displays the demographic background of the study participants. Out of the total responses obtained, 66.5% were males and 33.5% were females. The age group with the highest response was the group ranging from 23 to 25 years old (32.6%). The next age group with the second highest response was the 26 to 30 years group with 29.8%, other age group followed with 25.6% from the ages of 31 years and above, and the last but not the least group with 11.6% ranged from 18 to 22 years and lastly the age group from less than 18 years was 1%.

Table 1. Demographic statistics

Variables		Frequency (N)	Percentage (%)
Gender	Male	143	66.5
	Female	72	33.5
Age	Less than 18 years	1	0.5
	18-22 years	25	11.6
	23-25 years	70	32.6
	26-30 years	64	29.8
	31 years and above	55	25.6

3.2 Reliability and Validity Analysis

In this section, the study assessed the reliability and validity of the measurement items used to operationalize the variables of interest: Tax Compliance, Tax Knowledge, Tax Socialization, and Tax Awareness. Cronbach's alpha coefficient was used to assess reliability, which assesses the internal consistency of each variable's items.

The results in Table 2 show that the Tax Knowledge questions had the highest internal consistency (Cronbach's alpha = 0.762), implying that they consistently measure the construct. Tax Compliance had a high internal consistency

(Cronbach's alpha = 0.703), followed by Tax Socialization (Cronbach's alpha = 0.629) and Tax Awareness (Cronbach's alpha = 0.566).

Items that were not reliable were omitted from further analysis to ensure the measurement scales' robustness. Validity was determined by assessing the correlation coefficients (r) between the selected items and a crucial value. A higher correlation coefficient suggests more validity. The results reveal that all of the examined variables had valid correlations, with correlation coefficients greater than the critical figure.

Table 2. Reliability and Validity results

Tax Compliance	Correlation coefficient (r)	critical value	Decision	Cronbach's alpha
TC1	.390	0.138	Valid	.703
TC2	.295	0.138	Valid	
TC3	.418	0.138	Valid	
TC4	.395	0.183	Valid	
TC5	.567	0.138	Valid	
TC6	.611	0.138	Valid	
TC7	.572	0.138	Valid	
Tax Knowledge				
TK2	.596	0.138	Valid	.762
TK3	.532	0.138	Valid	
TK5	.562	0.138	Valid	
Tax Socialization				
TS1	.578	0.138	Valid	.629
TS2	.222	0.138	Valid	
TS3	.371	0.138	Valid	
TS5	.277	0.138	Valid	
TS6	.380	0.138	Valid	
TAX AWARENESS				
TA1	.381	0.138	Valid	.566
TA2	.404	0.138	Valid	
TA3	.383	0.138	Valid	
TA4	.500	0.138	Valid	
TA5	.348	0.138	Valid	

Table 3. Correlation results

Variable	1 TC	2 TK	3 TS	4 TA	Mean	SD
Tax Compliance					2.9468	1.17431
Tax Knowledge	.471**				2.9519	1.68194
Tax Socialization	.255**	.082			3.795	1.35397
Tax Awareness	.287**	.457**	.174*		3.0102	1.21274

Table 4. Regression Result 1

Variable	Estimate	Std. Error	t-value	p-value	R ²
Constant	1.260	.238	5.288	<i>P</i> <.001	.269
TK	.316	.041	7.681	<i>P</i> <.001	
TS	.189	.051	3.705	<i>P</i> <.001	

Dependent: Tax Compliance

Independent: Tax Knowledge, Tax Socialization

3.3 Correlation Analysis

The correlation analysis was conducted to determine whether or not the variables were related. Table 3 shows the results. There was a positive relationship between the factors, as can be shown. The relationship is significant except the one between Tax Socialization and Tax Knowledge.

Table 3. Correlation results

Variable	1 TC	2 TK	3 TS	4 TA	Mean	SD
Tax Compliance					2.9468	1.17431
Tax Knowledge	.471**				2.9519	1.68194
Tax Socialization	.255**	.082			3.795	1.35397
Tax Awareness	.287**	.457**	.174*		3.0102	1.21274

3.4 Model Estimation

To attain the study's goal, regression and path analysis were used in this study. The regression analysis was performed to investigate the impact of taxpayer knowledge and tax socialization on compliance behavior. The regression analysis was also utilized to investigate the relationship between the mediating variables (tax knowledge and awareness) and the outcome variable (tax compliance). From Table 4, it is evident that a unit increase in taxpayer's knowledge and Tax Socialization increases Tax Compliance. This difference is noteworthy because the p-values for both Tax Knowledge and Tax Socialization are less than 5%. The R-squared value (.269) indicates that

both TK and TS explain 26.9% of the variation in TA.

Then, the connection between Tax awareness of Taxpayer compliance was analyzed. From Table 5, there is evidence that a unit of increased tax Awareness leads to an increase in taxpayer compliance. The p-value is less than 5%, confirming that tax awareness has a significant effect on tax compliance.

Table 5. Regression Result 2

Variable	Estimates	Std error	t-value	R-value	R ²
Constant	1.846	.260	7.104	P < .084	
TA	.342	.077	4.430	P < .001	

3.5 Path Analysis

The path analysis was performed to see whether the moderating variable (Tax Awareness) influenced the influence of Tax Knowledge and Tax Socialization on Tax Compliance. Figure 1 depicts the paths that connect the variables. The graph below illustrates a significant association between Tax Knowledge and Tax Compliance, as well as a strong direct impact of tax socialization on tax compliance. Furthermore, both tax knowledge and tax socialization influence tax awareness. Tax understanding has a direct impact on taxpayer compliance. The relationships between the variables are all important based on the pathways. Tax awareness was found to have a mediating influence on the impact of Tax knowledge and Tax socialization on tax compliance, Figure 1 demonstrates that Tax awareness moderates the impact of Tax knowledge and Tax socialization on Tax compliance.

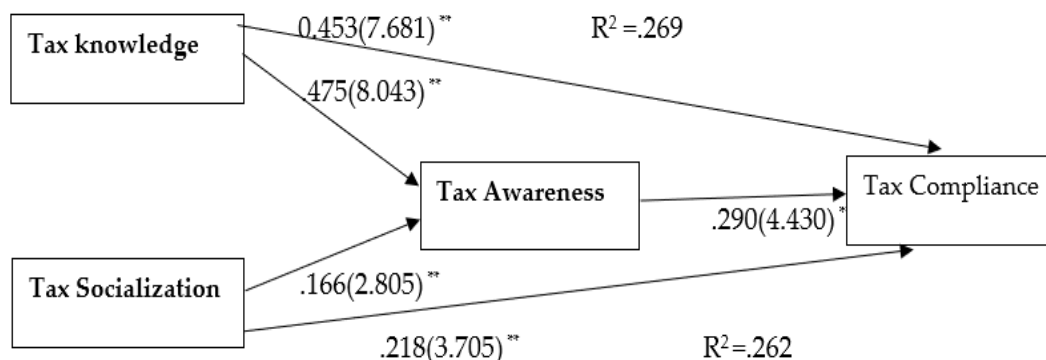


Fig. 1: Path diagram

Note: (** , p < .05 and * , p < .001)

4 Discussion

The primary goal of the study is to investigate the impact of tax awareness and tax socialization on tax compliance. This study also aims to determine whether taxpayer awareness mitigates the effect under consideration.

H1: The findings of the analysis revealed that taxpayer awareness has a beneficial impact on tax compliance. This supported the study's first hypothesis. Taxpayers' understanding of free worker tax restrictions, according to the attribution theory, can also encourage tax-payers to be able to pay their taxes. People who pay taxes comprehend rules about taxes thereby increasing the need for more people to pay taxes. The importance of taxpayer compliance might be felt directly or indirectly by taxpayers. This research is similar to [27], [30], that is having a clear understanding of tax. The greater the taxpayer's knowledge, the better their understanding of taxation and the more likely they are to obey taxation regulations.

According to the regression results, taxation socialization has a favorable link with tax compliance. 1. According to attribution theory, both internal and external influences have an impact on a person's behavior. Both of these considerations are intended to encourage people to pay their taxes on time. However, everyone's level of awareness is different. As a result, tax socialization has the potential to make individuals more aware of and respectful of their tax duties. It corresponds to the findings of other researchers, [11], [14], [35], [36], [37], found that socializing affected tax compliance.

H3: The data demonstrated that taxpayer knowledge increased taxpayer awareness positively. Based on the specificity theory, taxpayer knowledge and comprehension were used to measure taxpayer behavior. If a person who pays taxes uses the internet to learn about tax rules and is aware of and understands the consequences of not doing so, while taxes are unavoidable, this strategy helps make those who do not know tax more enlightened about it. The more the knowledge about taxation the more improved knowledge of taxation among taxpayers. Other people's research indicates that taxation knowledge is directly related to tax awareness, [10], and that taxpayer awareness improves as a result of information.

H4: According to the evidence, tax socialization increases taxpayer awareness. If the previous taxation socializing is seen as inefficient by the user, the

taxpayer may become less aware of the significance of paying taxes, according to the concept of consistency attribution. As a result, tax socialization should be strengthened to maintain a sustainable level of knowledge among taxpayers. Others have discovered that tax socialization improves taxpayer awareness (e.g., [10]. As a result of the greater tax socialization, taxpayers will be more conscious about the need to pay a tax.

H5: According to the research, increased taxpayer awareness improves tax compliance. Tax awareness becomes an inner drive that manifests as an inner urge to act obediently, and is fueled by tax knowledge, preferential tax attitudes, and taxpayer characteristics. Taxation awareness gives taxpayers a clearer understanding of the function of taxes in a country, resulting in a favorable appraisal of taxes. Taxpayers who think taxes are a good thing don't think of them as a burden. This is consistent with prior research [21], which indicated that increasing taxpayer awareness enhances tax compliance. The greater the taxpayers' comprehension, the more aware they are of their tax obligations, resulting in increased tax compliance.

[10], the research found that taxpayer understanding and perceptions of tax amnesty had a significant and positive influence on TC. [30], reached the same conclusion, saying that taxpayer awareness and tax integration had a considerably favorable effect on TC. However, [23], found that indirect knowledge and TC of tax law in society through taxpayer awareness have no significant impact on TC. According to [11], service quality has a significant impact on controlling the relationship between taxpayer awareness, additional taxes, compliance costs, and TC. [30], found that taxpayer knowledge and tax socialization have a significant impact on compliance and awareness among taxpayers. Taxpayer knowledge also helps to moderate the effects of taxation socialization on taxpayer compliance among Indonesians. This study discovered a link between tax knowledge and tax compliance, with tax socialization having a beneficial influence on taxpayer compliance. Tax knowledge and socialization had a favorable influence on tax awareness, which in turn had a beneficial effect on tax compliance. Even though a similar study has already been done, this research focused more on the people of Asafo and Ghana as a whole.

This study makes numerous contributions beyond other research endeavors. Enhanced

Understanding of Taxpayer behavior by investigating the links between tax knowledge, tax compliance, tax awareness, and tax socialization, this study sheds light on the elements that influence taxpayer behavior. Understanding these dynamics is critical for policymakers' analysts and tax officers to develop successful compliance tactics. The study extensively tested the validity and reliability of the measurement tools to ensure that the findings were robust. This improves the methodological rigor of research on behavioral economics and tax compliance.

Tax awareness in the study is used as a mediating variable that emphasizes the role of cognitive variables in shaping tax compliance behavior. This research adds nuance to previous theories of tax compliance and emphasizes the importance of interventions aimed at raising taxpayer knowledge. This study's conclusions have practical consequences for tax officials, policy analysts, and tax administration practitioners. The variables that influence tax compliance to shape targeted interventions and educational campaigns aimed at increasing the level of compliance and the efficiency of the tax system. In conclusion, this study increases our thoughts on tax compliance behavior and provides significant insights that can be used to inform tax policy and practice. The work adds to the existing literature on tax compliance and behavioral economics through methodological rigor, mediating factors, and providing practical consequences.

5 Conclusions and Recommendations

According to the findings of this study, tax knowledge and tax socialization have a favorable impact on tax compliance in Ghana. Another study discovered that tax socialization improves taxpayer compliance. It was discovered that taxpayer knowledge and socialization have a substantial influence on taxpayer awareness. Finally, it was discovered that taxpayer awareness improved taxpayer compliance. Tax socialization can help taxpayers become more conscious of the need to pay their taxes. It was once again demonstrated that people who have a great deal of information about the need to pay any taxes are more obedient in their payments, encouraging national growth by increasing taxpayer commitment to comply. This study will be used as a gauge for participants to become more involved in efforts to raise tax commitment for payers to comply, such as frequent tax socialization

to the general public so that individuals have a better understanding of taxes and may meet their tax obligations. The recommendation that can be given in this study is that taxpayers should be enlightened more on taxation principles and procedures so that the need to pay tax will not be misunderstood. Another recommendation is that the Ghana Revenue Authority promote tax socialization and counseling about the importance of paying taxes, as well as taxation programs and other social activities that help improve tax perception.

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