

PERSONAL TAX COMPLIANCE DETERMINATION AT KPP PRATAMA SURABAYA WONOCOLO

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ABSTRACT

Key Words:
Tax Compliance; Attitude
Of Taxpayers; Tax
Knowledge; Trust In The
Authority

JEL Codes:
H20; H24

This study aims to determine the effect of the attitude of taxpayers, tax knowledge, and trust in the authority of the compliance of individual taxpayers in KPP Pratama Surabaya Wonocolo. This study uses primary data sources through the distribution of questionnaires to taxpayers. The sample used was 100 individual taxpayers who were selected using a simple random sampling technique. Data analysis techniques using PLS with the PLS 6.0 application program. The results show that the attitude of the taxpayer has no effect on tax compliance, while tax knowledge and trust in the authority has an effect on tax compliance

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INTRODUCTION

Taxes are one of the largest sources of state revenue. This can be seen from the 2019 State Revenue and Expenditure Budget with state revenues of IDR 2,165.1 trillion, while tax revenues of IDR 1,786.4 trillion. This case shows that tax revenue contributed around 85% of all state revenue in 2019 (kemenkeu.go.id). In connection with tax revenue, what can be done is by increasing tax compliance. But in reality, the tax obligation is often abandoned by the public. This is due to a lack of public understanding of the tax system (Ilhamsyah et al., 2016). Tax compliance is at the center of the taxation system because Indonesia has used a self-assessment system.

Indonesia began to develop a self-assessment system in 1983. This system requires taxpayers to take an active role in calculating, paying, and reporting the amount of their tax to the Tax Office or through an online administration system that has been created by the Government. The self-assessment system has been in place for more than three decades but has not shown good news. This is evidenced by the unachieved target of tax revenue from the DGT Regional Office of East Java I, namely that in 2019 it only reached 87.79% of the revenue target. This indicates that the self-assessment system being implemented has not achieved its goal, namely increasing tax compliance.

The most crucial measure of taxpayer compliance is the level of compliance in submitting Tax Returns correctly and on time. Taxpayers can be deemed obedient if they submit their SPT correctly and on time. The higher the level of truth in calculating, depositing, and submitting SPT correctly and on time, the higher the taxpayer compliance in carrying out their tax obligations (Setiawan, 2008).

Table 1. Individual Taxpayer's Tax Return Reporting Compliance Ratio

Year	Number of registered Taxpayer	The number of tax return that has been submitted	Tax Return Reporting Compliance Ratio
2015	75.611	35.099	46,42%
2016	80.048	35.995	44,96%
2017	85.621	35.874	41,89%
2018	89.312	42.005	47,03%
2019	93.884	38.438	40,94%

Source: KPP Pratama Surabaya Wonocolo

At the Surabaya Wonocolo Primary Tax Office, until 2019, the number of registered WPOPs continued to increase. However, this is not in line with the number of WPOPs submitting SPTs. So that the compliance ratio of SPT reporting at KPP Pratama Surabaya Wonocolo is still below 50%, this shows that the level of taxpayer compliance is still low. This contradiction in the level of taxpayer compliance attracts researchers to analyze the factors that affect taxpayer compliance.

Taxpayer compliance in Indonesia is enforced compliance caused by threats and fines, not yet at the voluntary compliance stage (Cahyonowati, 2011). Tax audits and the threat of penalties in the short term are necessary. However, in the long term, the policy is less effective to implement (Kogler et al., 2013). For this reason, the government needs to consider psychological variables that tend to increase voluntary compliance.

The social-psychological approach is seen to provide a better and deeper understanding of the attitude or behavior of taxpayers (Pope & Mohdali, 2010). Pamuji (2014) explains that taxpayers who do not know and understand tax regulations will tend to disobey, meaning that good knowledge and understanding will increase tax compliance. Tax knowledge and taxpayer attitudes in making tax assessments are described in attribution theory. Attribution theory is based on individual assumptions of behavior and determines that behavior is generated internally and externally.

Tax compliance is also driven by the perception of trust of the taxpayer on the authority. According to Prastiwi et al. (2019), if the government forms trust by carrying out its functions properly, it will increase the motivation of taxpayers. Trust in authority is a factor that the government needs to pay attention to. This is because it can indirectly affect individual taxpayer compliance. The taxpayer's trust in this authority is in accordance with the slippery slope framework, which states that tax compliance depends on the taxpayer's perception of authority or what is called trust in authorities. Based on the above phenomena, the purpose of this research is to examine attitudes, knowledge of taxation, and trust in the authority of tax compliance.

LITERATURE REVIEW

Attribution Theory

Attribution theory explains that when individuals observe a person's behavior, they try to conclude whether the action arises due to internal or external influences (Robbins & Judge, 2008). Behavior arising from internal forces is believed to originate from within the person himself. Examples of internal factors are attitude, knowledge, ability, and effort. Meanwhile, the behavior that arises due to external influences is indirectly or being forced by a condition to act.

Slippery Slope Framework

The slippery slope framework is a tax compliance theory that states that tax compliance will arise due to two things: Power of Authorities and Trust in authorities (Kogler et al., 2013). Power of Authorities is the taxpayer's perception of the tax authorities' ability to detect and punish taxpayers who violate taxation. Trust in authorities is the opinion of individuals that tax authorities are reasonable and work for society's good at large. This theory suggests that taxpayer compliance can be achieved by building and increasing trust.

HYPOTHESIS DEVELOPMENT

The Influence of Taxpayer Attitudes on Tax Compliance

Attitude is a behavior or reaction to support or take sides or does not support or take sides with an object (Putri, 2017). The responses that arise on an item can come from internal factors as well as external factors. This is in accordance with the attribution theory, which states that internal and external factors influence individual reactions or behavior. If someone has an attitude that supports or takes sides with an object, that person tends to do something positive for its support. This behavior is manifested as tax compliance. Taxpayers who have a supportive attitude towards tax compliance behavior will tend to behave in compliance with taxes. Research conducted by Saputra (2019) states that taxpayers' attitude has a positive and significant effect on tax compliance. The hypothesis used:

H₁: The more positive the taxpayer's attitude, the higher the level of tax compliance.

The Influence of Tax Knowledge on Tax Compliance

Tax knowledge is the information used by taxpayers to fulfill their tax obligations. Tax knowledge can also be interpreted as taxpayers' ability to know tax regulations, both how to register as taxpayers and the benefits that will be received when paying taxes. Following the theory of attribution, namely, individual behavior, will arise influenced by internal and external factors. Taxpayers will do something or act based on general tax knowledge. A person who knows high tax regulations will make it easier to fulfill his tax obligations. The higher the knowledge possessed by the taxpayer, the higher the level of taxpayer compliance. This is supported by Khusnul and Prastiwi's (2019) research, which states that tax knowledge affects individual taxpayer compliance. The hypothesis used:

H₂: The higher the knowledge of taxation, the higher the level of tax compliance.

The Effect of Trust in Authority on Tax Compliance

Trust can be interpreted as feeling comfortable and satisfied with the fulfillment of responsibilities. Tax compliance can be improved by maintaining good relations between the government, tax authorities, and taxpayers (Feld & Frey, 2007). This is in accordance with the slippery slope framework, namely that taxpayer compliance will emerge if the taxpayer trusts the authority. The government and tax authorities must be the parties that can be trusted to manage the tax budget and transparency towards society and answer all citizens' needs. Thus, people will believe in authority. This is supported by research by Ratmono (2016) that trust in authority affects taxpayer compliance. In the long term, the government needs to increase trust in authority so that taxpayers will comply voluntarily). The hypothesis used:

H₃: The higher the trust in authority, the higher the level of tax compliance.

METHOD

Types and Sources of Data

This study uses primary data and secondary data. Primary data were obtained from distributing questionnaires to individual taxpayers conducted at KPP Pratama Surabaya Wonocolo. Secondary data is received by collecting journals, articles, and books and utilizing the internet media to support research.

Population and Sample

The population taken in this study were all private taxpayers registered at KPP Pratama Surabaya Wonocolo in the amount of 93,884 in 2019. This study used the accidental sampling technique, a sampling procedure carried out by selecting the most accessible sample to find. Distribution of questionnaires is done by distributing questionnaires to individual taxpayers who come to KPP Pratama Surabaya Wonocolo. Determination of the number of samples using the Solvin formula with an error rate of 10% and a sample of 100 taxpayers was obtained.

Operational Definition and Research Variable

Independent Variable

Taxpayer Attitude (X1)

The taxpayer's attitude is defined as an evaluation of taxpayers regarding positive or negative beliefs or feelings when carrying out a behavior (Sani & Habibie, 2017). If the taxpayer has a positive or supportive attitude towards tax compliance behavior, it will tend to comply with taxes. The indicators of taxpayer attitudes used by Putri (2017) and Utomo (2011) include taxpayers' attitude in paying taxes, the government, the tax system, and tax services.

Tax Knowledge (X2)

Tax knowledge is a process in which taxpayers know about taxation and apply this knowledge to pay taxes. Tax knowledge is one of the government's potential factors in the decision-making process or policy to increase taxpayer compliance in meeting their tax needs. The tax knowledge indicator used by Utomo (2011) includes registration as a taxpayer, tax function, NPWP, SPT, tax payment procedures.

Trust in Authority (X3)

Trust is an individual expectation regarding a person's words and actions that can be relied on. In this study, the trust referred to is how much trust the taxpayer has in the tax authority that the tax authority has performed its duties by taxation procedures, so that the paid taxes will be managed to improve the welfare of the community. The indicators of trust in authority used by Ratmono et al. (2014) includes: trusting the decisions of the tax authorities, the honesty of the tax authorities, the authority to know what is best for the community, the tax authorities providing quality services, and believing that the tax authorities are reliable people.

Dependent Variable

Tax Compliance (Y)

Tax compliance is defined as taxpayers' obedience in fulfilling all tax obligations and exercising their tax rights. The tax compliance indicators used by Subarkah and Dewi (2017) include compliance in submitting SPT, calculating the tax owed correctly, reporting SPT, and paying taxes.

Data collection technique

The data collection technique in this study was carried out through a questionnaire. The questionnaire will be given to individual taxpayers who are registered at KPP Pratama Surabaya Wonocolo. The questionnaire uses an interval Likert scale of 1 to 5 measured by 1-Strongly Disagree (STS), 2-Disagree (TS), 3-Neutral (N), 4-Agree (S), 5-Strongly Agree (SS).

Data analysis technique

Outer Model

This measurement model describes the validity and reliability test of the indicators against the construct. The measurement index is described in table 2.

Table 2. Validity and Reliability Test

No	Indicator	Validity and Reliability	Criteria
1	Reflective	Convergent validity	Loading factor $\geq 0,5$
		Discriminant validity	Cross loading > variabel laten Square of root AVE $\geq 0,5$
		Composite reliability	Composite $\geq 0,7$
		Cronbach alpha	Cronbach alpha > 0,6
2	Formative	Significance value weight	Procedure bootstrap. P-value $\leq 0,05$
		Multicollinearity	VIF > 5

Source: Solimun and Fernandes (2017:116-117) and Ghozali (2016:42)

Inner Model

Structural models are used to examine the relationship between one latent construct and other latent constructs. Inner model measurements are described in table 3.

Table 3. Inner Model Measurement

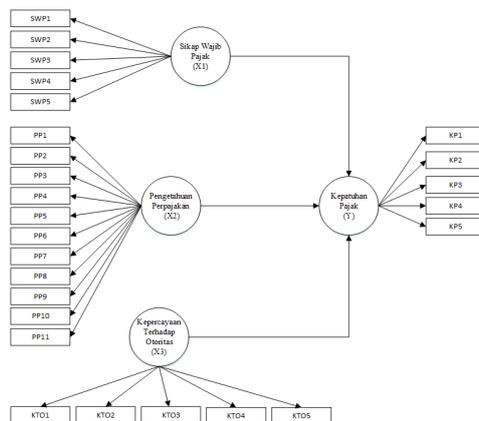
No	Measurement	Indication	Criteria
1	Model Fit Test	Average Path Coefficient	$P < 0,05$
		Average R-Square	$P < 0,05$
		Average Varians Factor	AVIF < 5
2	Path Coefficient	How big is the path coefficient	-
3	R-square	Strong	0,67
		Moderate	0,33
		Weak	0,19

Source: Solimun and Fernandes (2017:117)

Hypothesis test

The basis for the decision is if $P > 0.05$ then H_a is rejected and H_0 is accepted. Meanwhile, if $P \leq 0.05$ then H_a is accepted and H_0 is rejected, which means that there is an influence between attitude, knowledge of taxation and trust in authority on tax compliance.

RESULT & DISCUSSION



Picture 1. Path Diagram

Evaluation of the Measurement Model

Evaluation of the measurement model is the stage of evaluating the validity and reliability of the construct. In this study, there are four constructs, namely taxpayer attitudes, tax knowledge, trust in taxpayer authority and compliance.

Evaluation Results of Validity and Reliability

Reflective Indicator

Reflective indicators are latent variables that affect measurement variations and assumptions for the relationship from latent variables to the construct. Reflective indicators in this study are taxpayer attitudes, tax knowledge, and trust in authority.

Convergent Validity

In convergent validity testing, the indicator can be said to be valid if the loading factor value is ≥ 0.05 . The results of the test show that the variable taxpayer attitudes (X1), tax knowledge (X2) and trust in authority have a loading factor value of ≥ 0.5 . So it can be concluded that all indicators in this study can be said to be valid.

Discriminant Validity

The discriminant validity test can be seen from the cross loading value and the square root of Average Variance Extracted (AVE). Each indicator can be said to be valid if it has a cross loading value greater than the other variables and the square root value of Average Variance Extracted (AVE) ≥ 0.5 . The test results show that all variables have a cross loading value greater than other variables and a square root value of Average Variance Extracted (AVE) ≥ 0.5 . It can be concluded that all variables are said to be valid.

Reliability Evaluation Results

In this study, reliability testing was measured by composite reliability and Cronbach alpha. A questionnaire is said to have good reliability if it has a composite reliability value ≥ 0.07 and Cronbach alpha ≥ 0.6 . The test results show that each variable has a composite reliability value ≥ 0.07 and Cronbach alpha ≥ 0.6 so it can be concluded that the questionnaire has good reliability and can be said to be reliable for all of its variables.

Table 4. Reliability Test Results

Variable	Composite reliability	Cronbach alpha	Notes
Taxpayer Attitude	0,830	0,742	Reliable
Tax knowledge	0,925	0,909	Reliable
Trust in Authority	0,899	0,858	Reliable

Source: Data processed by the author

Formative Indicators

Formative indicators are causal relationships that lead from indicators to constructs. Included in the formative indicators is tax compliance.

Significance of Weight Value

The estimated value of the formative construct model must be significant. The level of significance can be assessed by performing a bootstrap procedure. A questionnaire is said to be valid if the significance value or P-value ≤ 0.05 . Each indicator of the tax compliance variable has a P-value ≤ 0.05 , it can be concluded that tax compliance is valid.

Multicollinearity

Multicollinearity test is used to determine the relationship between independent variables. SEM analysis does not allow any relationship between independent variables. The multicollinearity test can be seen from the Variance Inflation Factor (VIF) value. A questionnaire is said to be multicollinearity if the VIF value is > 5 . The test results show that the tax compliance variable has a VIF value < 5 , so it can be concluded that the tax compliance variable is free from multicollinearity symptoms.

Structural Model Evaluation

Model Fit Test

Model fit test is used to determine whether a model has a match with the data. There are three indications in this test, namely the Average Path Coefficient (APC), Average R-Square (ARS) and Average Variance Factor (AVIF). The output of the model fit test is shown in Table 6.

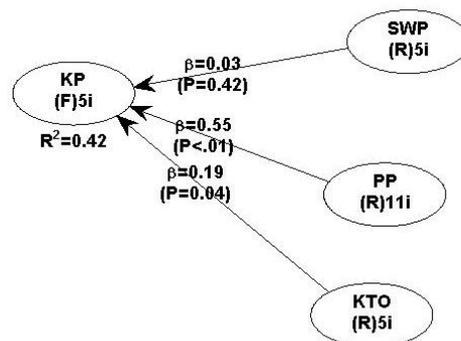
Table 6. Model Fit Test

Indication	Criteria	Result	Notes
APC	$P < 0,05$	0,254; $P = 0,002$	Fulfilled
ARS	$P < 0,05$	0,420; $P < 0,001$	Fulfilled
AVIF	< 5	1,489	Fulfilled

Source: Data processed by the author

Hypothesis Testing Results

Hypothesis testing is used to prove the truth of the assumptions or research hypotheses. The results of the correlation between constructs can be seen from the path coefficient and P-value. The following is the output of the research diagram using WarpPLS 6.0:



Picture 2. Output Path Diagram

Attitude of Taxpayers Toward Tax Compliance (H₁)

Figure 2 presents the first hypothesis that the path efficiency of the taxpayer's attitude towards tax compliance is 0.03 with a p-value of 0.42. The p-value obtained is more than 0.05, so it can be concluded that the attitude of the taxpayer has no effect on tax compliance.

Tax Knowledge Against Tax Compliance (H₂)

Figure 2 shows that the path coefficient of tax knowledge on tax compliance is 0.55 with a p-value of $P < 0.1$. This variable has the highest path efficiency value compared to other variables. So it can be concluded that knowledge of taxation has an effect on tax compliance and H₂ is accepted.

Trust in the Authority on Tax Compliance (H₃)

The value of the trust path coefficient on tax compliance is 0.19 with a p-value of 0.4 which means $P < 0.5$. So it can be concluded that trust in authority has an effect on tax compliance and H₃ is accepted.

Discussion

The Influence of Taxpayer Attitudes on Tax Compliance

This study's results do not support the first hypothesis, namely, the more positive the taxpayer's attitude, the higher the level of taxpayer compliance. This is indicated by the p-value > 0.05 , namely 0.4, so that the first hypothesis is rejected, which means that the taxpayer's attitude does not affect tax compliance. Several factors cause attitudes not to influence tax compliance, namely the taxpayers' condition, the tax authorities, the tax system, and the feeling of tax utilization. The taxpayer's attitude to support it or not depends on the taxpayer's perception in assessing the tax itself. This is following the theory of attribution, where the assessment is not free from internal and external influences depending on which factors have a more substantial effect on attitudes. In this study, external factors tend to influence attitudes more. Based on the research results, external factors that are the leading indicators in influencing attitudes are the taxation system and tax utilization. Although taxpayers support tax compliance behavior, taxpayers have not fully complied with taxes because many taxpayers feel that the use of taxes by the government is not transparent, and the tax system is not profitable for taxpayers. This research shows that the more positive (support) the taxpayer's attitude, it is not yet fully able to influence taxpayer compliance. This study's results are not in line with research conducted by Wicaksono and Lestari (2017) that the attitude of taxpayers has a positive effect on tax compliance. However, it is relevant to Utomo's research (2011) which states that the taxpayer's attitude does not affect tax compliance.

The Influence of Tax Knowledge on Tax Compliance

The second hypothesis is that the higher the tax knowledge, the higher the level of tax compliance. Based on hypothesis testing, the results show that tax knowledge affects tax compliance. Good tax knowledge can make it easier for taxpayers to complete their tax obligations. The influence of tax knowledge on tax compliance is relevant to attribution theory. The theory explains that the knowledge of taxation obtained is an external factor originating from several sources, namely the internet, guidance from the tax authorities to the environment. Then the taxpayer interprets and responds. The higher the taxpayer's tax knowledge, the easier it will be to pay taxes. These second hypothesis results are relevant to the research conducted by Khusnul and Prastiwi (2019), which reveals that taxation knowledge affects individual taxpayer compliance.

The Effect of Trust in Authority on Tax Compliance

The third hypothesis is that the higher the taxpayer's trust in the authority, the higher the tax compliance level. Based on hypothesis testing, the results show that trust in authority affects tax compliance. The effect of trust in authority on tax compliance is relevant to the slippery slope framework. This theory explains that trust in authorities tends to increase voluntary compliance. This third hypothesis's results are relevant to the research of Fitriah et al. (2019) stated that trust in authority affects tax compliance.

CONCLUSION

Based on the analysis results regarding the effect of taxpayer compliance using three variables, namely taxpayer attitudes, tax knowledge, and trust in authority based on attribution theory and slippery slope framework. The conclusion that can be drawn in this research is that the taxpayer's attitude does not affect the compliance of individual taxpayers at KPP Pratama Surabaya Wonocolo. Several factors cause attitudes not to affect tax compliance, namely the taxpayers' condition, tax services, tax systems, and tax utilization feelings. Meanwhile, knowledge of taxation and trust in authority have an effect on the compliance of individual taxpayers at KPP Pratama Surabaya Wonocolo. Taxpayers who have high knowledge of tax regulations will make it easier to fulfill their tax obligations, and taxpayers who believe in authority will tend to obey more voluntarily.

Suggestions for further research are adding other variables that can represent research, such as morale, awareness, service quality, and others, increasing the number of samples, and using different tax objects. The Directorate General of Taxes can also be used as a reference and information in formulating policies to improve taxpayer compliance in the long term, especially regarding attitudes, knowledge of taxation, and trust in authority.

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