

DETERMINANTS OF TAXPAYER COMPLIANCE FACTORS IN BOTTLED DRINKING WATER COMPANIES

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Abstract: This study aims to test whether the level of understanding of taxation, understanding of tax accounting, application of accounting, and tax systems affect taxpayer compliance. This research is expected to contribute to increasing the level of compliance of taxpayers to the State. This research method uses a quantitative approach in associative form with the collection of questionnaire result data. The population in this study was determined by purposive sampling technique, where data was obtained from the distribution of questionnaires. The data is used as primary data. The data analysis used was multiple linear regression with the help of SPSS 24 software. In this study obtained the results that understanding taxation, tax accounting, application of accounting systems and taxes simultaneously to taxpayer compliance. Understanding taxation, understanding tax accounting have a significant effect on taxpayer compliance, while the application of accounting and tax systems does not have a significant effect on taxpayer compliance.

Keywords: Taxpayer compliance, understanding of taxation, understanding tax accounting, application of accounting, taxation systems.

Abstrak: Studi ini bertujuan untuk menguji apakah tingkat pemahaman tentang perpajakan, pemahaman tentang akuntansi pajak, penerapan akuntansi, dan sistem pajak memengaruhi kepatuhan wajib pajak. Penelitian ini diharapkan dapat memberikan kontribusi dalam meningkatkan tingkat kepatuhan wajib pajak terhadap Negara. Metode penelitian ini menggunakan pendekatan kuantitatif dalam bentuk asosiatif dengan pengumpulan data hasil kuesioner. Populasi dalam penelitian ini ditentukan dengan teknik purposive sampling, di mana data diperoleh dari distribusi kuesioner. Data tersebut digunakan sebagai data primer. Analisis data yang digunakan adalah regresi linear berganda dengan bantuan perangkat lunak SPSS 24. Dalam studi ini, diperoleh hasil bahwa pemahaman tentang perpajakan, akuntansi pajak, penerapan sistem akuntansi dan pajak secara simultan memengaruhi kepatuhan wajib pajak. Pemahaman tentang perpajakan, pemahaman tentang akuntansi pajak memiliki pengaruh signifikan terhadap kepatuhan wajib pajak, sedangkan penerapan akuntansi dan sistem pajak tidak memiliki pengaruh signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: Kepatuhan wajib pajak, pemahaman perpajakan, pemahaman akuntansi pajak, penerapan akuntansi dan sistem perpajakan.

INTRODUCTION

In Indonesia, the development of the business world continues to increase due to the regulation of Law 4 of 2023 concerning the development and strengthening of the financial sector, which will be directly given the opportunity and supervised by the government to develop itself as widely as possible in order to improve the country's economy. Based on data

from the Ministry of Finance submitted by the Minister of Finance Sri Mulyani in 2002 in Indonesia has a total population of taxpayers who have been registered with the Office of the Directorate General of Taxes as much as 2.59 million, then the number continues to increase in 2008 as much as 10.65 million, and the percentage continues to increase every year. In 2021, there were 49.82 million taxpayers registered with the Office of the Directorate General of Taxes, but of these large numbers who are active in paying taxes of approximately 40% (DDTCNews, 2021).

A tax is a payment that the state collects from the public on the state treasury voluntarily or due to statutory coercion to obtain indirect benefits, since the contributions will be used to finance state development or public expenditures. Taxes are the state revenue that contributes the most in maintaining the state budget. However, the tax revenue received by the State of Indonesia is currently not ideal or optimal. As in the chart:

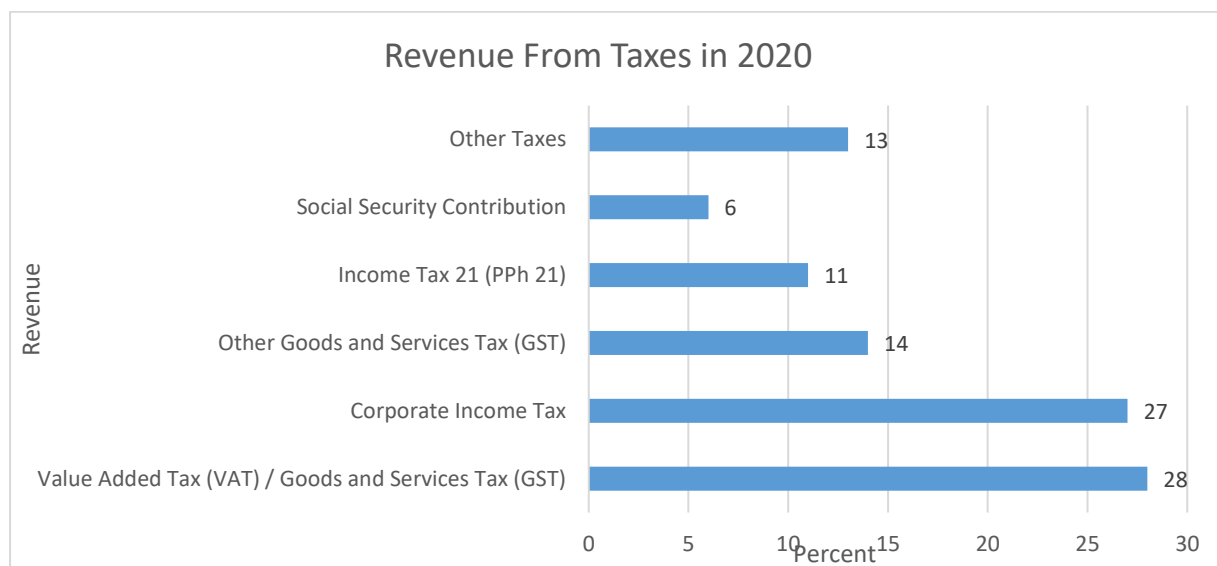


Figure 1. Graph of state revenue from taxes in 2020

From the graph above, it can be concluded that 28 percent of state revenue is obtained from Value Added Tax (VAT) or goods and services, located in the highest position. 27 percent of state revenue is obtained from corporate income tax, located in the position. 14 percent of state revenue is obtained from other taxes on goods and services, located in the 3rd position. 13 percent of state revenue is obtained from other taxes, located in the 4th position. 11 percent of state revenue is obtained from personal income tax (PPh 21), located in the 5th position. 6 percent of the state, revenue is obtained from social security contributions, located in the 6th position (Santika F., 2023).

From the data above, the level of VAT receipt is the highest, however, when compared to other countries, VAT in Indonesia is still low or below the global rate. This can occur due to the lack of compliance level of taxpayers, awareness of tax obligations, understanding of tax regulations and calculations, and accounting so that the situation is not optimal (Raharjo et al., 2020). If this continues to happen, it can cause a decrease in the value of the State Budget, so

that the State will have loans or debts for the development of the State to increase. This must be immediately addressed by the State by affirming the obligation to pay taxes, such as by fines through law. In making tax payments and tax calculations are carried out independently, therefore tax calculations must be correct. To make the correct tax calculation, it is necessary to understand tax accounting, understand taxation, and apply accounting and tax systems in the form of applications to make it easier to make financial statements and calculate the amount of tax owed. This is where the role of community participation is needed in shaping awareness and compliance to pay taxes.

Taxpayer Compliance is a taxpayer who always tries to comply with all the rules in the law in fulfilling his obligations as a taxpayer by paying taxes on time and according to the amount of tax owed, to always contribute to the development and interests of the State (Khairunisa, 2018). Understanding taxation is the extent to which taxpayers know or are sensitive to tax laws (Sebele-mpofu, 2019). These understandings can be such as tax understanding, tax regulations, tax rates, objects and subjects, fines, and tax calculations, etc. Understanding tax accounting is someone who knows, understands, recognizes, and can apply things related to accounting such as accounting understanding, accounting benefits, correct accounting arrangement, and others. As well as making fiscal financial statements in accordance with applicable tax laws and regulations. The application of accounting and tax systems is financial and tax recording activities that use technology, the system can be in the form of a web or application and can be used by organizations or tax service offices to facilitate when carrying out their obligations.

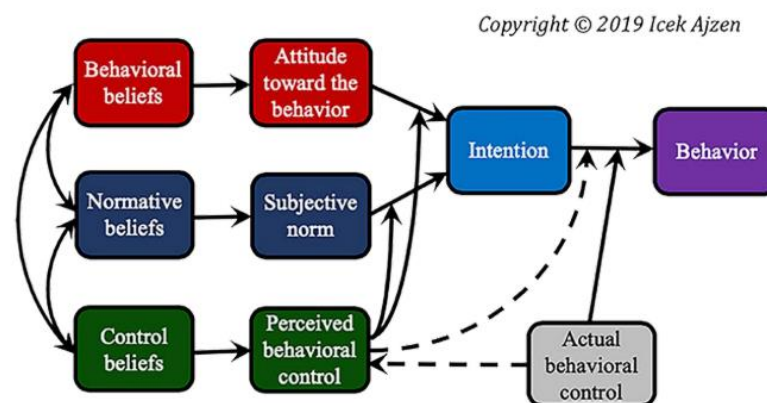


Figure 2. Theory of Planned Behavior (TPB)

Theory of Planned Behavior used in research to investigate behavior that arises and develops in a person due to the intention to behave, the intention to behave is determined by 3 (Three) factors. The figure shows how *behavioral* beliefs, *normative beliefs*, and *control beliefs* all factors can influence a person's behavior. Social pressure, expectations to accept something, and opinions about other people's abilities all have an impact on this. Researchers use this theory in their research to predict taxpayer compliance behavior, where behavioral beliefs, normative views, and control beliefs will be acceptable when someone has an understanding

of taxation, accounting, and performing tax administration tasks with the system (Lestari & Daito, 2020).

Taxpayer Compliance (WP) is the attitude or behavior of taxpayers who comply with regulations in tax legislation so that it can affect the level of tax revenue in Indonesia (Sulistiyawati, Ika et al., 2022) Taxpayer compliance is one of the important factors in increasing state revenue (Khairunisa, 2018). If the level of compliance of low taxpayers will cause a bad intention, namely avoiding taxes or not wanting to pay obligations intentionally, this can indirectly cause the level of tax revenue received by the State to decrease (Meita & Kurnia, 2020). Taxpayer compliance factors can be influenced by 2 (Two) factors, namely internal factors and external factors (Khairunisa, 2018). Types of tax compliance are divided into 2, namely formal compliance and material compliance (Handayani, 2018)

Understanding taxation is someone who has memory and can understand information or science related to taxation. Understanding taxation is the extent to which taxpayers know or are sensitive to tax laws (Sebele-mpofu, 2019). These understandings can be such as tax understanding, tax regulations, tax rates, objects and subjects, fines, and tax calculations, etc. The level of understanding of taxation will be a potential factor for the government in improving taxpayer compliance. Citizens should be given knowledge about taxation so that all understand taxation well, this is very important to increase tax revenue (Sulistiyawati, Ika et al., 2022).

So there are taxpayers who voluntarily because the community has a more open mind in fulfilling tax obligations and there are also those who inevitably still have to fulfill their taxes because they only follow the existing rules.

Tax accounting is the process of documenting, categorizing, and summarizing financial transactions concerning tax obligations. Ended with the preparation of fiscal financial statements by applicable tax laws and regulations, which are the basis for making annual returns. Understanding tax accounting is someone who knows, understands, recognizes, and can apply things related to accounting. People who meet the requirements of both financial accounting standards and government accounting standards are those who understand accounting from transactions until the financial statements are neatly arranged, financial statements will be used by various stakeholders (Mansur et al., 2023).

Understanding tax accounting can include any understanding related to accounting such as accounting understanding, accounting benefits, correct accounting arrangement, and others. This is because understanding accounting will provide knowledge about the implementation of bookkeeping or recording financial statements for business entities so that taxable income can be known from these records so that taxpayers can calculate, pay, and report their business taxes independently.

Tax administration is an activity that can be carried out by organizations to manage obligations. The application of accounting and tax systems, namely financial and tax recording activities that use technology, systems in the form of web or applications to facilitate organizations and taxpayers when carrying out their obligations (Anggadini et al., 2022). The accounting and tax system is one way for taxpayers to comply with their obligations, so that the level of taxpayer compliance increases.

Based on the 1945 Constitution, taxation is people's participation in the State and is mandatory for State financing (Raharjo et al., 2020) According to the State, taxes are one of the sources of revenue that have a significant impact on improving the Indonesian economy. Conversely, taxes in the eyes of Indonesian citizens are expenditures or sources of funding to fulfill obligations imposed by the Indonesian State (Alfira et al., 2021) In both developed and developing countries, tax revenues are the main source of funding for governments (Bernard et al., 2018).

Based on the periodization chosen in this study and on the previous description, the theoretical thinking framework of this research is described as follows:

METHODS

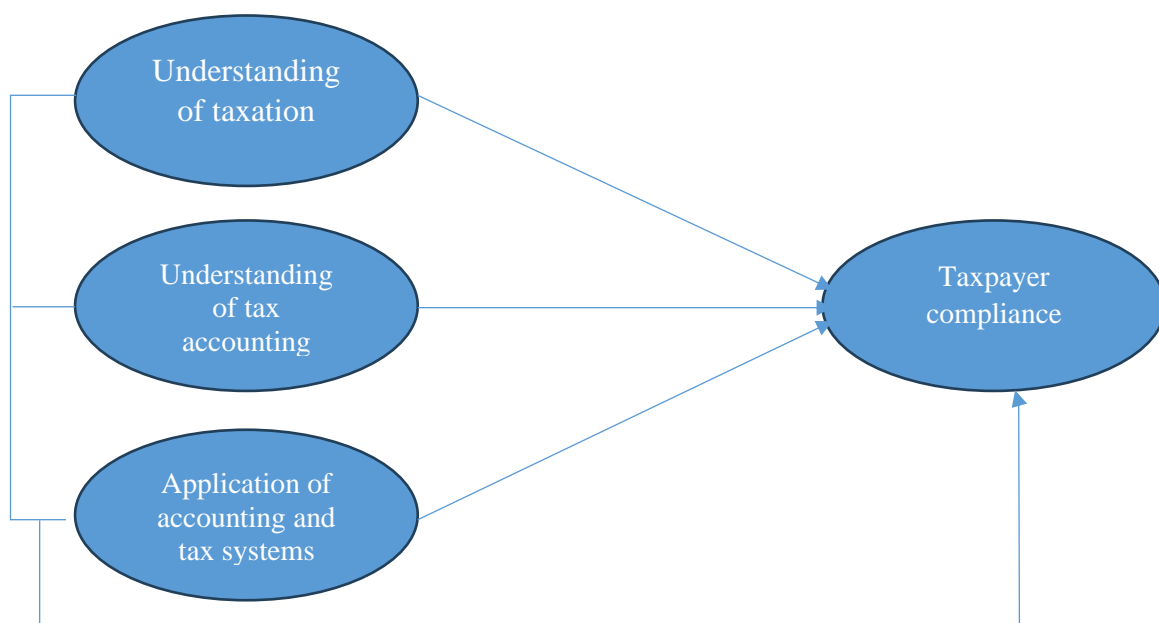


Figure 3. Conceptual Framework

This research method uses a quantitative approach in associative form with the collection of questionnaire result data. The population in this study was determined by *purposive sampling* technique, where data was obtained from the distribution of questionnaires. The data is used as primary data. The population and sample in this study were obtained from several *customers' CV. TPA* that transacts through *the Depok area agency*. The data is obtained by distributing questionnaires to one of the parties in the company, namely the finance department or owner. The number of respondents for this study was 100 respondents. The data analysis used is a double linear regression with the help of *SPSS 24* software.

RESULT AND DISCUSSION

Multiple linear regression analysis has 2 (Two) or more independent variables. These variables will later be tested using multiple linear regression analysis to look for any influence

or no effect on the dependent variable. The test results of multiple linear regression analysis using spss are as follows:

Table 1. Multiple Linear Regression Analysis Test Results Table

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	5.002	2.020
Understanding Taxation	.341	.070
Understanding Tax Accounting	.467	.128
Application of Accounting and Tax System	-.014	.039

Source: Data processed using SPSS

Based on the table above, researchers can make a regression equation to find out the results of multiple linear regression analysis tests, the regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 5,002 + 0,341X_1 + 0,467X_2 + -0,014X_3 + e$$

The findings of multiple linear regression can be explained as follows:

- 1) Konstan
 If the independent variable Understanding Taxation, Understanding Tax Accounting, Application of Accounting System and Tax does not experience changes that affect it, the dependent variable Taxpayer Compliance will remain at a constant value of 5.002.
- 2) Regression Coefficient of Taxation Understanding Variables
 Regression Coefficient The variable of understanding taxation has a regression coefficient of 0.341 which means that if other independent variables are considered constant or fixed and the understanding of taxation increases by 1 unit, then taxpayer compliance will also increase by 0.341. This positive coefficient indicates a good relationship between taxpayer compliance and understanding of taxation. The more knowledge a person has about taxes, the greater the level of compliance of the taxpayer
- 3) Regression Coefficient of Tax Accounting Understanding Variables
 The Regression Coefficient of the Tax Accounting Understanding Variable has a regression coefficient of 0.467 which means that if other independent variables are considered constant or fixed and the understanding of tax accounting increases by 1 unit, then taxpayer compliance will also increase by 0.467. This positive coefficient indicates a good relationship between taxpayer compliance and understanding of tax accounting. The more knowledge a person has about tax accounting, the greater the level of compliance of the taxpayer.
- 4) Regression Coefficient of Variables Application of Accounting and Tax Systems
 Regression Coefficient The variable of application of the accounting and tax system has a regression coefficient of -0.014 which means that if other independent variables are considered constant or fixed and the application of accounting and tax systems decreases by 1 unit, then taxpayer compliance will also decrease by -0.014. A negative coefficient indicates an unfavorable relationship between taxpayer compliance and the implementation of accounting and tax systems.

The F test in this study was used to test the effect of all independent variables together (simultaneously) on the dependent variable. The criteria for simultaneous significance test (f test) are as follows:

- If $F_{\text{calculate}} > F_{\text{table}}$ or the significance of $F < 0.05$ indicates that H_a is accepted and H_0 is rejected or there is a significant influence together (simultaneously) on the dependent variable.
- If $F_{\text{calculate}} < F_{\text{table}}$ or the significance of $F > 0.05$ indicates that H_a is rejected and H_0 is accepted or there is no significant effect together (simultaneously) on the dependent variable.

To obtain the value of F_{table} researchers can calculate it with $\alpha=5\%$, df_1 (number of variables-1) = 3, and df_2 (n-k) or $100-3 = 97$ (n is the number of cases and k is the number of independent variables), the result obtained for F_{table} is 2.70

Table 2. F Test Results Table

Model	df	F	Sig.
Regression	3	19.432	.000 ^b
Residual	96		
Total	99		

Source: Data processed using SPSS

The results of the F Test analysis obtained a $F_{\text{calculate}}$ value of 19.432. In this study shows that $F_{\text{calculate}} > F_{\text{table}}$ is $19.432 > 2.70$ or the significant value gets a $<$ of 0.05 which indicates that H_a is accepted and H_0 is rejected or there is a significant influence together (simultaneously) on the dependent variable.

Partial Significance Test (t-Test)

Statistical testing t is used to show the significance of the effect of one independent variable on the dependent variable. The criteria used by researchers in the t test are as follows (Rusanti, 2021):

- The value of t count is greater than t table ($t_{\text{count}} > t_{\text{table}}$), meaning that the independent variable has a significant effect on the dependent variable.
- The value of t count is smaller than t table ($t_{\text{count}} < t_{\text{table}}$) the independent variable has no significant effect on the dependent

To obtain the value of T_{tabel} researchers can calculate it with $\alpha=5\%$, i.e. $\alpha/2 = 0.05/2 = 0.025$, and (n-k-1) or $100-3-1 = 96$ (n is the number of cases and k is the number of independent variables), the result obtained for T_{tabel} is 1.985.

Table 3. Table of Test Results T

Model	T	Sig.	Result	Explanation
Understanding Taxation	4.852	.000	H_1 accepted or influential	Result $t_{\text{calculate}} > t_{\text{table}}$ Sig Value $0,000 < 0,05$
Understanding Tax Accounting	3.650	.000	H_2 Accepted or Influential	Result $t_{\text{calculate}} > t_{\text{table}}$ Sig value $0.000 < 0.05$

Model	T	Sig.	Result	Explanation
Application of Accounting and Tax System	-.346	.730	H ₃ rejected or has no significant effect	Result $t_{\text{calculate}} < t_{\text{table}}$ Sig value $0,730 > 0,05$

Source: Data processed using SPSS

Coefficient of Determination Test (R²)

Coefficient of Determination Test (R²) used by researchers to check validity is expected to establish the presence of moderator variables, when other approaches accentuate or prioritize the type of relationship. The range of the value of the coefficient of determination is between zero to one. After performing the test R² using the help of SPSS, the results are obtained as in the table.

Table 4. Test Table of Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.615 ^a	.378	.358	1.35105

a. Predictors: (Constant), Application of Accounting and Tax Systems, Understanding of Taxation, Understanding of Tax Accounting

Source: Data processed using SPSS

Based on the table of test results of the coefficient of determination (R²) can be known by looking at the value of *Adjusted R square*, in this study obtained an Adjusted R square value of 0.358. This means that in this study 35% of the dependent variable of taxpayer compliance can be influenced by independent variables used by researchers such as understanding taxation, Understanding Tax Accounting, Application of accounting and tax systems. Then the rest (100% - 35%) 65% were influenced by other variables outside the variables used in this study.

The Effect of Tax Understanding on Taxpayer Compliance

Test results on taxation understanding variables shows that the value of $T_{\text{calculate}}$ 4.852 and T_{table} 1.985 with significance numbers $0.000 < 0.05$ ($\alpha = 5\%$). This means that understanding taxation Effect on Taxpayer Compliance. This is in accordance with the *theory of planned behavior*, because a person's beliefs can be controlled or influenced by things that support or inhibit the action to be done. In this study, it can show that taxpayers who already have an understanding of taxation, then taxpayer compliance in fulfilling their tax obligations will also increase.

This is because understanding taxation will provide knowledge about laws, laws, regulations, and procedures for paying taxes properly and correctly. By having an understanding of taxation, taxpayers can carry out tax reporting and payments on time because they understand existing procedures and regulations. The results in this study are similar to the research conducted (Indrawan & Binekas, 2018), understanding taxation has a significant or good influence on taxpayer compliance. This means that understanding taxation is very important, so that taxpayers can report and pay on time and understand the procedures.

The Effect of Understanding Tax Accounting on Taxpayer Compliance

The results of testing on accounting understanding variables shows that the T_{count} value is 3.650 and T_{table} is 1.985 with significant numbers $0.000 < 0.05$ ($\alpha = 5\%$). This means that the understanding of tax accounting Effect on Taxpayer Compliance. This is in accordance with the *theory of planned behavior, because* a person's beliefs can be controlled or influenced by things that support or inhibit the action to be done. In this study, it can show that taxpayers who already have an understanding of tax accounting, then taxpayer compliance in fulfilling their tax obligations will also increase.

This is because understanding tax accounting will provide knowledge about the implementation of bookkeeping or recording financial statements for business entities so that taxable income can be known from these records, so that taxpayers can calculate, pay, and report their business taxes independently. The results in this study are similar to the research conducted (Wardia, 2018), understanding tax accounting has a significant influence on taxpayer compliance. This means that understanding accounting is very important, so that taxpayers can make financial statements, calculate the amount of tax to be paid and report and pay their tax obligations independently.

The Effect of Accounting and Tax System Implementation on Taxpayer Compliance

The test results on the variable application of the accounting and tax system showed that the value of $T_{calculate}$ -0.346 and T_{table} 1.985 with a significance number of $0.730 > 0.05$ ($\alpha = 5\%$). This means that the application of accounting and tax systems has no effect on taxpayer compliance. The results in this study are not similar to the research conducted (Yunita Sari & Jati, 2019), the modern tax administration system has a positive influence on taxpayers. This means that the application of accounting and tax systems is important, so that taxpayers can make financial statements neater and more accurate, and calculate the amount of tax to be paid and report and pay their tax obligations independently.

The effect of understanding taxation, understanding tax accounting, application of accounting and tax systems simultaneously on taxpayer compliance

The results of the F Test analysis in this study obtained a $F_{calculate}$ value of 19.432. In this study shows that $F_{calculate} > F_{table}$ is $19.432 > 2.70$ or the significant value obtained < 0.05 which indicates that H_a is accepted and H_0 is rejected or there is a significant influence together (simultaneously) on the dependent variable. So that if the understanding of taxation, understanding of tax accounting, the application of accounting and tax systems increases, then taxpayer compliance will also increase.

In conclusion, the findings of this study shed light on the intricate relationship between taxpayers' understanding of taxation, tax accounting, the application of accounting and tax systems, and their compliance behavior. Firstly, the analysis indicates that a robust understanding of taxation significantly enhances taxpayer compliance. This underscores the pivotal role of knowledge in navigating the complex landscape of tax laws and regulations,

enabling taxpayers to fulfill their obligations accurately and punctually. The alignment of these findings with the theory of planned behavior underscores the importance of beliefs and perceptions in shaping compliance behavior.

Secondly, the study reveals that a thorough understanding of tax accounting similarly exerts a positive influence on taxpayer compliance. By equipping taxpayers with the necessary knowledge of accounting principles and practices, they become better equipped to manage their financial affairs and meet their tax obligations independently. This corroborates previous research findings and underscores the significance of accounting literacy in fostering compliance behavior.

However, contrary to expectations, the implementation of accounting and tax systems does not exhibit a significant effect on taxpayer compliance in this study. This suggests that while modern tax administration systems are important for streamlining processes and enhancing efficiency, they may not directly translate to improved compliance among taxpayers. This finding deviates from prior research and warrants further exploration to understand the underlying dynamics.

Lastly, when considering the combined influence of understanding taxation, tax accounting, and the application of accounting and tax systems, the study demonstrates a significant collective effect on taxpayer compliance. This underscores the synergistic relationship between knowledge and system implementation in fostering compliance behavior.

In summary, the findings underscore the importance of education and support mechanisms in enhancing taxpayers' understanding of taxation and tax accounting, while also highlighting the need for continued refinement of tax administration systems to effectively promote compliance. Further research is warranted to explore additional factors influencing taxpayer behavior and to inform targeted interventions aimed at fostering greater compliance with tax obligations.

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