

THE INFLUENCE OF INFORMATION TECHNOLOGY, SERVICE QUALITY, AND TAXPAYER AWARENESS ON THE COMPLIANCE OF PROPERTY TAXPAYER PBB-P2 UPTD KUTA UTARA, BADUNG REGENCY

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Abstract

One important step to increasing taxpayer compliance with land and building taxes is to consider the factors that influence it, namely information technology, service quality, and taxpayer awareness. Based on this, the research problem formulated is whether information technology, service quality, and taxpayer awareness affect taxpayer compliance with PBB-P2 at UPTD North Kuta, Badung Regency. Data collection in this study was conducted through documentation, observation, interviews, and questionnaires distributed to 100 taxpayers. The collected questionnaires were then analyzed using the Structural Equation Model (SEM) with Amos version 22. Based on the calculation results, it was concluded that information technology has a positive and significant influence on PBB-P2 at UPTD North Kuta, Badung Regency. Similarly, service quality and taxpayer awareness also have a positive and significant influence on PBB-P2 at UPTD North Kuta, Badung Regency.

Keywords: Awareness and compliance, Information technology, Service quality

A. INTRODUCTION

Although Land and Building Tax has a small rupiah value compared to other taxes, it has a wide impact because the revenue from Land and Building Tax is returned for the development of the respective region (Anggara, 2017). Essentially, Land and Building Tax is the largest taxpayer compared to other taxes and is the only tax that increases year after year. Considering the importance of taxpayer compliance, the use of information technology is implemented to create taxpayer compliance in fulfilling their tax obligations. According to (Rizky, 2019): "Information Technology is very beneficial for the community, especially in increasing taxpayer compliance itself. In addition to benefiting taxpayers in reporting their tax obligations, it also facilitates reporting using increasingly sophisticated technology, such as the use of information technology in tax modernization based on an online e-system."

This statement is supported by the research of (Annisah & Susanti, 2019), which states that the use of information technology has a positive effect on individual taxpayer compliance. Taxpayer compliance is also influenced by the quality of service. According to (Siwi, 2020): "The quality of tax service is a value based on the perception recognized by the community, whether they feel satisfied or dissatisfied with the tax services provided. If the service received meets or exceeds taxpayer expectations, then the service can be said to be of high quality; conversely, if the service provided or received is lacking, then the service can be said to be of poor quality" (Fajriyanti et al., 2022).

This statement is supported by research by (Setyaningrum, 2023), which shows that the quality of service has a positive and significant effect on taxpayer compliance. Taxpayer compliance will also increase if accompanied by the taxpayer's own awareness. According to (Purwaningrum, R., 2015): "Taxpayer awareness or tax awareness is the willingness to fulfill their obligations, including the willingness to contribute funds for the implementation of government functions by paying taxes. Taxpayer awareness is a state when taxpayers know or understand their tax rights and obligations without coercion from others (Al kautsar et al., 2022).

This statement is supported by research by (Hidayat, 2022), which shows that taxpayer awareness has a positive and significant effect on taxpayer compliance in paying land and building taxes. This study was conducted at the North Kuta Regional Technical Implementation Unit (UPTD), which is a technical unit of the Badung Regency Revenue Agency/Pasedahan Agung located in North Kuta District. This unit is responsible for collecting taxes in the North Kuta area, including PBB-P2. The tax collection system implemented is a self-assessment system. In tax collection activities, there are often issues related to information technology, service quality, taxpayer awareness, and taxpayer compliance (Puspitasari, 2021).

The issue related to information technology is the reluctance of some new tax registrants to use information technology because they are not proficient in it, resulting in registrants feeling more comfortable registering manually as PBB taxpayers (Bachtiar et al., 2020). This causes the use of information technology for PBB taxpayers to not be fully optimized. The data on taxpayers who understand technology and those who do not are presented in the following table.

Table 1.1
PBB-P2 Taxpayers Who Understand Technology and Do Not Understand Technology in
Badung Regency for 2019-2022

No	Regency	Complaint Taxpayers (Individuals) (Orang)	Taxpayers knowledgeable in technology	Taxpayers not Knowledgeable in Technology	Percentage (%)
Year 2019					
1	Petang	9.076	3.177	5.899	65%
2	Abiansemal	22.695	10.213	12.482	55%
3	Mengwi	37.129	15.594	21.535	58%
4	Kuta Utara	34.787	19.133	15.654	45%
5	Kuta	13.459	8.075	5.384	40%
6	Kuta Selatan	41.433	24.031	17.402	42%
Number		158.579	80.223	78.356	49%
Year 2020					
1	Petang	9.454	3.687	5.767	61%
2	Abiansemal	23.640	11.347	12.293	52%
3	Mengwi	38.677	18.952	19.725	51%
4	Kuta Utara	36.236	21.017	15.219	42%
5	Kuta	14.020	8.833	5.187	37%
6	Kuta Selatan	43.159	28.053	15.106	35%
Number		165.186	91.889	73.297	44%

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Year 2021					
1	Petang	10.623	4.568	6.055	57%
2	Abiansemal	26.562	13.812	12.750	48%
3	Mengwi	43.457	23.032	20.425	47%
4	Kuta Utara	40.715	24.836	15.879	39%
5	Kuta	15.753	10.239	5.514	35%
6	Kuta Selatan	48.494	32.491	16.003	33%
Number		185.604	108.979	76.625	41%
Year 2022					
1	Petang	11.182	5.144	6.038	54%
2	Abiansemal	27.960	15.658	12.302	44%
3	Mengwi	45.744	30.191	15.553	34%
4	Kuta Utara	42.858	27.429	15.429	36%
5	Kuta	16.582	11.110	5.472	33%
6	Kuta Selatan	51.046	35.732	15.314	30%
Number		195.372	125.264	70.108	36%

Source: Regional Revenue Agency/Pasedahan Agung of Badung Regency, 2022

Based on Table 1.1, it can be explained that the percentage of PBB-P2 taxpayers in Badung Regency who did not understand technology was 49% in 2019, 44% in 2020, 41% in 2021, and 36% in 2022.

The issue related to service quality at the North Kuta UPTD is that the PBB-P2 service, which is relatively new, can be said to be not yet optimal. This is evident from the several problems still experienced by taxpayers, including the limited information and delays in receiving the Tax Notification Letter (SPPT). The first problem is the limited payment information received by taxpayers. It is evident from the website where taxpayers still ask about information related to PBB-P2 payment services, such as how to check bills, payment procedures, how to register for payments, and so on. The second problem is the delay in providing the Tax Notification Letter (SPPT) by the local community head. Taxpayers with low nominal tax arrears will receive the SPPT through the community head. The Land and Building Tax Notification Letter (SPPT PBB-P2) is needed to know the payment amount and the designated bank for payment. This delay in providing the SPPT causes taxpayers to postpone payments.

The issue related to taxpayer awareness at the North Kuta UPTD is the lack of awareness among taxpayers in paying PBB taxes, which is influenced by their knowledge and understanding of taxation itself. There is a lack of information from the government to the people/taxpayers. Additionally, individuals' personal situations (such as not having money) also play a role.

The issue of PBB-P2 taxpayer compliance in North Kuta can be seen from the non-compliance of taxpayers in fulfilling their obligations. The non-compliance of PBB-P2 taxpayers in 2019 was 8,252 or (6.35%) taxpayers, in 2020 it was 14,715 or (8.61%) taxpayers, in 2021 it was 7,830 or (3.94%) taxpayers, and in 2022 it was 8,252 (4.05%) taxpayers. This is a problem that must be addressed immediately to ensure taxpayers become compliant. Specifically, at the North Kuta UPTD, non-compliant taxpayers in 2019 amounted to 2,059 or (5.92%) taxpayers, in 2020 it was 2,961 or (8.17%) taxpayers, in 2021 it was 1,433 or 3.52% taxpayers, and in 2022 it was 1,508 or (3.40%) taxpayers. This means that during the period 2019-2022, non-compliant taxpayers in the North Kuta UPTD area

exceeded 1,000 taxpayers each year, requiring more serious attention to minimize taxpayer non-compliance.

Based on the existing issues, it is quite relevant to conduct a study titled "The Influence of Information Technology, Service Quality, and Taxpayer Awareness on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency."

B . LITERATURE REVIEW

Concept

Information Technology

According to (Supriyanto, 2015), "information technology is technology that utilizes computers as the main tool to process data into useful information." (Mulyadi, 2014) states that "information technology includes computers (both hardware and software), various electronic office equipment, factory equipment, and telecommunications."

Service Quality

(Manengal, 2021) states that service quality is a dynamic condition closely related to products, services, human resources, as well as processes and environments that can at least meet or even exceed the expected service quality. (Nurdin, 2019) also states that service quality is a strategic system involving all work units or organizational units from leadership to employees, thereby meeting the needs expected by consumers.

Taxpayer Awareness

According to (Harahap, 2014), taxpayer awareness is the attitude of understanding by corporate or individual taxpayers to comprehend the meaning, function, and purpose of tax payments. Taxpayer awareness is the most important factor in a modern tax system. (Boediono, 2011) states that awareness is the state of knowing or understanding, while taxation pertains to tax matters. Thus, tax awareness is the state of knowing or understanding tax-related matters. A positive assessment from the taxpayer community towards the government's execution of state functions will motivate and make the community aware of their obligation to pay taxes.

Taxpayer Compliance

Nurmantu in (Rahayu, 2015) states that: "tax compliance is a condition where taxpayers fulfill all their tax obligations and exercise their tax rights." According to (Tiku Padang & Palalangan, 2020), "tax compliance is studied by observing how an individual makes decisions between fulfilling their tax obligations or engaging in tax avoidance."

Hypothesis

Based on the problem formulation, literature review, previous research, and the conceptual framework mentioned above, the hypotheses that can be formulated in this study are as follows:

H1: It is suspected that there is an influence of information technology on PBB taxpayer compliance at the North Kuta UPTD.

H2: It is suspected that there is an influence of service quality on PBB taxpayer compliance at the North Kuta UPTD.

H3: It is suspected that there is an influence of taxpayer awareness on PBB taxpayer compliance at the North Kuta UPTD.

C. RESEARCH METHODOLOGY

The population is the generalization area consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and conclusions drawn. The population in this study is the number of PBB-P2 taxpayers at the North Kuta UPTD, Badung Regency, which amounts to 33,938 for the year 2022.

A sample is a part of the number and characteristics possessed by the population (Sugiyono, 2016). Using the Slovin formula, the number of sample members used in this study is 100 PBB taxpayers. The sample size based on the Slovin formula calculation is 100 taxpayers, where the sampling technique is also done by accidental sampling, meaning selecting respondents as samples based on chance; that is, taxpayers who come to the North Kuta UPTD can be used as samples if the encountered individuals fit as data sources (Sugiyono, 2016).

Data collection in this study uses a questionnaire. The instrument in this study is a questionnaire with a Likert scale of 1-5, where respondents are given the freedom to express their opinions or views based on their experiences with the indicators on the questionnaire. A value of 1 is categorized as strongly disagree, 2 indicates disagree, 3 indicates neutral, 4 indicates agree, and 5 indicates strongly agree. The analysis technique used in this study is Structural Equation Modeling (SEM) version 20.

D. RESULTS AND DISCUSSION

Data Analysis

For analysis purposes, the results of Structural Equation Modeling (SEM) processing are first displayed, as shown in Figure 4.1 below:

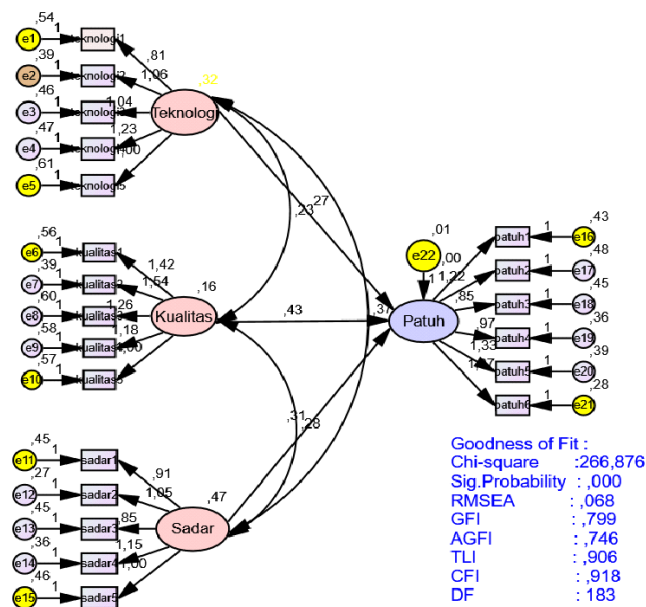


Figure 4.1 Main Structural Equation Model of the Influence of Information Technology, Service Quality, and Taxpayer Awareness on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency

The parameter testing conducted involves testing the lambda (λ_i) parameter. This test aims to determine the validity of the data for each research indicator. For testing the lambda

(λ_i) parameter, the standardized estimate (regression weight) in the form of loading factor is used, as shown in Table 5.14 below. If the lambda (λ_i) value > 0.50 ; $CR > t\text{-table} = 1.96$, and Probability $< \alpha = 0.05$; then the loading factor of the lambda (λ_i) parameter for that indicator is considered significant (Anggraini, 2019). This means that the indicator data is valid with the corresponding latent variable.

Table 4.1 Regression Weight (Lambda = λ_i) of the Influence of Information Technology, Service Quality, and Taxpayer Awareness on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency

			<i>Estimate</i>	<i>S.E.</i>	<i>C.R.</i>	<i>P</i>	<i>Label</i>
Com plian t	<-- -	Technology	,269	1,574	3,469	,039	par_18
Com plian t	<-- -	Quality	,431	1,772	3,558	,017	par_19
Com plian t	<-- -	Aware	,308	1,525	3,586	,018	par_20

Source: Processed data (2020)

Based on the analysis results in Table 4.1 above, the following can be observed:

1. There is a direct effect of the information technology variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a standardized estimate (regression weight) of 0.269, a C.R. (Critical Ratio, identical to t-value) of 3.469 (greater than 1.960) with a probability of 0.039 (less than 0.05). This indicates that the direct effect of the information technology variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency is positive and significant.
2. There is a direct effect of the service quality variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a standardized estimate (regression weight) of 0.431, a C.R. (Critical Ratio, identical to t-value) of 3.558 (greater than 1.960) with a probability of 0.017 (less than 0.05). This indicates that the direct effect of the service quality variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency is positive and significant.
3. There is a direct effect of the taxpayer awareness variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a standardized estimate (regression weight) of 0.308, a C.R. (Critical Ratio, identical to t-value) of 3.586 (greater than 1.960) with a probability of 0.018 (less than 0.05). This indicates that the direct effect of the taxpayer awareness variable on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency is positive and significant.

The Influence of Information Technology on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency

Based on the analysis results through the structural equation model, it is proven that information technology has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.269. This means that as information technology improves, taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency also increases.

These findings are consistent with the statement by (Rizky, 2019), who mentions that information technology is highly beneficial for society, especially in enhancing taxpayer

compliance. In addition to helping taxpayers in reporting their tax obligations, it also facilitates reporting through increasingly sophisticated technology, such as the use of information technology in tax modernization.

Thus, the hypothesis in this study, which suggests that there is an influence of information technology on PBB taxpayer compliance at the North Kuta UPTD, is proven to be true.

The Influence of Service Quality on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency

Based on the analysis through the structural equation modeling, it is proven that service quality has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.431. This means that as service quality improves, taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency also increases. This finding is consistent with the statement by (Amah & Choirunisa, 2020), which asserts that service quality is the level of service provided by tax authorities/fiscal officers that is expected to enhance taxpayer satisfaction as customers, thereby improving compliance in taxation. Service quality is crucial in helping to increase taxpayer compliance, such as by providing friendly service and conducting tax socialization. (Rahayu, 2019) notes that taxpayer perception of tax officers is one of the factors influencing taxpayer compliance in reporting and paying their taxes.

This statement is supported by research from (Wulandari, 2022), which shows that tax service quality has a positive and significant effect on taxpayer compliance. Research conducted by (Setyaningrum, 2023) also shows that service quality positively and significantly influences taxpayer compliance. Therefore, the hypothesis in this study, which posits that there is an influence of service quality on PBB-P2 taxpayer compliance at the North Kuta UPTD, is proven to be correct.

The Influence of Taxpayer Awareness on PBB-P2 Taxpayer Compliance at the North Kuta UPTD, Badung Regency

Based on the analysis results through the structural equation model, it is proven that taxpayer awareness has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.308. This means that as taxpayer awareness increases, so does the compliance of PBB-P2 taxpayers at the North Kuta UPTD, Badung Regency.

These findings align with (Sulistiyowati et al., 2018) statement that taxpayer awareness is a condition where taxpayers understand, comprehend, and voluntarily comply with tax regulations. Understanding here means not only recognizing that taxes are a source of funding for the country's operations and development but also the willingness to fulfill tax obligations voluntarily. Taxpayers who recognize the importance of taxes for the country will pay their tax obligations in a compliant, timely, and accurate manner.

These findings are consistent with research conducted by (Hidayat, 2022), which shows that taxpayer awareness positively and significantly affects taxpayer compliance in paying property taxes. Research by (Sarra, 2022) also indicates that taxpayer awareness impacts taxpayer compliance. Thus, the hypothesis in this study, which suggests that there is an influence of taxpayer awareness on PBB taxpayer compliance at the North Kuta UPTD, is proven to be true.

E. CONCLUSION

Based on the discussion regarding the influence of information technology, service quality, and taxpayer awareness on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, the following conclusions can be drawn:

Information technology has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.269. This means that as information technology improves, taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency also increases, and vice versa. Service quality has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.431. This means that as service quality improves, taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency also increases, and vice versa. Taxpayer awareness has a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency, with a value of 0.308. This means that as taxpayer awareness increases, taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency also increases, and vice versa.

From the conclusions of this study, several recommendations and suggestions can be made for practical purposes to the North Kuta UPTD, Badung Regency, and taxpayers, in efforts to improve PBB-P2 taxpayer compliance at the North Kuta UPTD, Badung Regency: 1), This study is expected to provide a deeper understanding to researchers regarding information technology, service quality, taxpayer awareness, and taxpayer compliance, so that it can later be used as a reference related to public service management. 2). Given that information technology, service quality, and taxpayer awareness have a positive and significant effect on PBB-P2 taxpayer compliance at the North Kuta UPTD, the relevant agencies should maintain and enhance information technology, service quality, and taxpayer awareness to further increase taxpayer compliance with PBB-P2 at the North Kuta UPTD, Badung Regency. 3). For future researchers, it is suggested to replicate similar studies by adding several variables that might influence taxpayer compliance, such as tax socialization and the implementation of appropriate sanctions. This diversity is expected to allow the results to be generalized to a broader context.

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