International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Taxpayer Awareness, Tax Services, Taxpayer Counseling, Tax Audit, Tax Rates And Tax Sanctions On The Compliance Of Individual Business Public People (case study at Regional Office of DGT East Java II)

Muhammad Primbang Apriliyanto[1], Hwihanus[2]

[1,2] Universitas Tujuh Belas Agustus 1945 Surabaya

Email: maspim70@gmail,com, hwihanus@untag-sby.ac.id

Abstract

This study aims to analyze taxpayer awareness, tax services, taxpayer counseling, tax audits, tax rates and tax sanctions on individual entrepreneur taxpayer compliance at the Regional Office of DJP East Java II. The population in this study are all individual business taxpayers who are registered at the Tax Service Office (KPP) in the East Java II Regional Office of DJP. With a research sample of 3 businessman OP taxpayers with descriptive qualitative methodological techniques. Data collection was carried out through interviews, observation and documentation. The results of this study prove that partially taxpayer awareness, tax services, taxpayer counseling, tax audits, tax rates and tax sanctions have a positive and significant effect on individual entrepreneur taxpayer compliance at KPP-KPP in the Regional Office of DJP East Java II. This means that the increasing awareness of taxpayers, good tax services, counseling of taxpayers, tax audits, tax rates and tax sanctions, the taxpayer compliance will be better (increased).

Keywords: Taxpayer Awareness, Tax Services, Taxpayer Counseling, Tax Audit, tax rates, Tax Sanctions, and Taxpayer compliance.

INTRODUCTION

Taxes are an important instrument in managing state finances and realizing sustainable development, but tax management must be transparent, fair, efficient and provide incentives for economic growth and investment. Some of the roles of taxes in

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

several countries and economies are as government financing, equity distribution, economic regulation, financing infrastructure and public services and maintaining economic stability.

Taxpayer compliance refers to the level of compliance shown by taxpayers in fulfilling their obligations to pay taxes in accordance with applicable legal provisions. This involves fulfilling tax obligations such as submitting tax reports, timely payments, and disclosing accurate information to tax authorities.

The level of taxpayer compliance can be influenced by various factors. Several factors that can increase compliance include a good understanding of tax regulations, effective oversight by the tax authorities, strict sanctions for violations, and the level of trust the taxpayers have in the tax system.

Taxpayer awareness is the understanding and awareness of individuals or legal entities who have the obligation to pay taxes, about the importance of paying taxes in a timely and correct manner, and following the applicable tax regulations. Taxpayer awareness is important because taxes are the main source of state revenue to finance various development activities and public services. When taxpayers have good awareness, they will pay taxes on time and in accordance with applicable regulations, so that the state can collect sufficient revenue to finance development programs and public services.

In addition, taxpayer awareness can also encourage the creation of a conducive investment climate and strengthen public trust in the government. By paying taxes properly, taxpayers show their seriousness in contributing to the state and building a relationship of mutual trust between the government and society.

According to (Nasution, 2003 in Ilhamsyah et al, 2016), taxpayer awareness is the attitude of taxpayers who understand and want to carry out their obligations to pay taxes and report all their income without hiding anything in accordance with applicable regulations. To increase taxpayer awareness, the government needs to conduct education and outreach regarding the importance of paying taxes and providing convenience in the process of paying taxes. In addition, the government also needs to enforce the law against violators of tax regulations so that it can provide a deterrent effect and encourage better awareness of taxpayers in the future.

Tax services are public services carried out by the government to meet the needs of the community as well as a form of implementation of the Public Service Act. One of the public services is the tax service. Tax Service is a very important service because

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

state revenue comes from taxes. For this reason, tax services need to be the main concern in this case by the Directorate General of Taxes. Kahono (2003) states that the attitude of taxpayers towards tax authorities has a positive influence. From this description, it can be said that the attitude of taxpayers in viewing the service quality of tax officials is expected to influence taxpayer compliance in paying taxes and ultimately have an impact on state revenues.

Counseling is a process of changing behavior among the public so that they know, are willing and able to make changes in order to achieve increased production, income or profits and improve their welfare (Subejo, 2010). Tax counseling is an effort made by the government and related institutions to provide information, education , and outreach to the public regarding applicable tax regulations, obligations and rights of taxpayers, as well as ways to fulfill tax obligations correctly and on time. Tax counseling is important because many people do not have sufficient understanding of tax regulations. Some taxpayers are not even aware that they have an obligation to pay taxes. Therefore, tax counseling needs to be carried out in a systematic and directed manner to increase understanding and awareness of taxpayers.

Tax audit is a series of activities to search, collect, process data and other information to test compliance with tax obligations in the context of implementing the provisions of tax laws and regulations (Suandy, 2011: 101). Sanctions are actions in the form of punishment given to people who break the rules. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed or obeyed or obeyed, (Mardiasmo, 2006). If the taxpayer does not fulfill his tax obligations, the tax authorities have the right to impose sanctions based on the tax laws and regulations.

The tax rate is the percentage or amount of money that must be paid by the taxpayer to the government as a contribution to development and public services. This tax rate varies depending on the type of tax imposed and the amount of income or transaction value that is taxed. According to Law no. 7 of 1983 concerning Income Tax as last amended by Law No. 7 of 2021 concerning Harmonization of Tax Regulations article 17 explains the layers of taxes and tax rates, especially individual tax rates as follows

description	Tax rates
Up to 60.000.000	5 %

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

60.000.000 – 250.000.000	15%
250.000.000 – 500.000.000	25 %
500.000.000 – 5.000.000.000	30 %
over 5.000.000.000	35 %

According to Mardiasmo (2016) in (Wulandari, 2020), tax sanctions are a preventive tool so that taxpayers do not violate tax regulations or norms. Tax sanctions are legal actions given by the government to taxpayers who do not fulfill their tax obligations or violate applicable tax regulations. Tax sanctions aim to ensure that taxpayers comply with tax regulations and fulfill their tax obligations in a timely manner. The government can provide tax sanctions in stages, ranging from administrative sanctions to criminal sanctions, depending on the level of violation or error committed by the taxpayer. Therefore, it is very important for taxpayers to comply with applicable tax regulations and fulfill their tax obligations in a timely manner, to avoid the risk of tax penalties that can harm themselves and the business they run.

Research on the factors that influence taxpayer compliance has been carried out and is currently growing. These various studies show that taxpayers are very important in supporting government programs to increase tax revenues. However, in previous studies there were many differences in research results, giving rise to a research gap.

Tiraada's research (2013) shows that tax awareness and sanctions have a positive and significant effect on individual taxpayers. According to research by Ulfa H. and Ratnawati J (2015) taxpayer awareness has no effect on taxpayer compliance.

Sri Rizki Utami, Andi, and Ayu Noorida Soerono (2012) in their research on KPP Pratama Serang taxpayer compliance, found that tax services have an influence on the level of taxpayer compliance. However, different results were shown in Tryana A.M.'s research. Tirada (2013). In his research in South Minahasa Regency, he found that tax services did not have an effect on individual taxpayer compliance.

Research by Alifa Nur and Ni Ketut (2012) found that counseling had an effect on taxpayer compliance. However, it is different from Oktaviane Lidya Winerungan's research (2013) in her research conducted at the Manado KPP and Bitung KPP found that counseling had no effect on taxpayer compliance.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

The existence of a research gap from previous research has encouraged researchers to re-examine these variables. Researchers are interested in conducting research on the level of individual taxpayer compliance which is a modification of similar studies conducted by previous researchers.

THEORY REVIEW AND HYPOTHESIS DEVELOPMENT

Taxpayer Compliance

According to Jatmiko (2006: 110) taxpayer compliance is defined as compliance in terms of entering and reporting the required information, filling in the correct amount of tax payable, and paying taxes on time without coercion.

Taxpayer Compliance Indicators

a. Fill out the form correctly
b. Calculating taxes by the taxpayer
c. Punctuality in paying taxes
d. Comply with the rules set out in taxation.
e. Aspects of law enforcement (imposition of sanctions)

Taxpayer Awareness

Muliari and Setiawan (2010), tax awareness is a condition in which taxpayers know, understand, and implement tax provisions correctly and voluntarily.

Taxpayer Awareness Indicator

Taxpayer awareness can be measured by indicators (Manik Asri, 2009) as follows:

a. Knowing the laws and tax provisions,
b. Knowing the tax function for State financing,
c. Understanding that tax obligations must be carried out in accordance with applicable regulations,
d. Calculate, pay, report taxes voluntarily and Calculate, pay, report taxes correctly.

Tax Services

Service is a way for someone to help, manage, provide, or prepare what someone needs.

Tax Service Indicator

According to Albari (2009:1), indicators in Fiscal Services are:

a. Reliability,

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

b. Guarantee (assurance),
c. Responsiveness,
d. Empathy,
e. Tangibles,

Taxpayer Counseling

Counseling is an effort made by the Director General of Taxes to provide information, understanding, and guidance to the public, especially taxpayers regarding taxation and its legislation.

Taxpayer Extension Indicators

Indicators of outreach by the Director General of Taxes include:

a. Counseling,
b. Discussions with taxpayers and community leaders,
c. Submission of information from tax officers,
d. Installation of billboards
e. Website creation.

Tax Audit

The concept of tax audit according to the tax law is one of the rights owned by the tax authorities with the aim of testing compliance with the fulfillment of tax payment obligations and for other purposes in order to implement the provisions of tax legislation (Wirawan and Richard, 2013: 170).

Tax Audit Indicator

To measure the examination variables used the following indicators (Suandy, 2011: 114):

a. Implement the provisions of the tax laws and regulations.
b. Tax audit is carried out by more than one person.
c. The officer has identification and an inspection warrant.
d. Tax audit is carried out within a period of two years.
e. The tax officer conveys the reason and purpose of the audit to the taxpayer.

Tax Rates

Tariff is a sensitive thing because tariff reflects fairness. Someone pays taxes if he feels fair with his environment. The measure of justice can be measured in each

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

individual so that it is very relative or subjective (Diana Sari, 2013: 46). The tax rate is the amount of calculation that must be paid by the taxpayer. Tax rates are classified into material provisions subject to tax relating to taxpayers and tax objects. Tax rates are used to calculate the amount of tax payable, without prejudice to the function of tax law regarding fairness, benefits, and legal certainty (Permatasari, 2013)

Tax Rate Indicator

According to Nurfaizah Abidin (2016), indicators of tax rates include:

a. High and low tax rates of article 25
b. Ability to pay taxes
c. The tax rate applied in Indonesia

Tax Sanctions

Sanctions are actions in the form of punishment given to people who break the rules. Regulations or laws are signs for someone to do something about what to do and what not to do.

Tax Sanctions Indicator

This view of tax sanctions is measured by indicators (Yadnyana, 2009 in Muliari and Setiawan, 2010) as follows:

a. Criminal sanctions imposed for violators of tax regulations are quite severe.
b. Administrative sanctions imposed for violators of tax regulations are very light.
c. Imposition of sanctions that are quite severe is one means of educating taxpayer.
d. Tax sanctions must be imposed on violators without tolerance.
e. Imposition of sanctions for tax violations can be negotiated

RESEARCH HYPOTHESIS

Based on the formulation of the problem, theoretical review, review of previous research, the research hypothesis is:

H1 : there is an influence of taxpayer awareness on individual entrepreneur taxpayer compliance at the East Java II DGT Regional Office

H2 : there is an influence of tax services on the compliance of individual business taxpayers at the Regional Office of the DJP East Java II

H3 : there is an influence of taxpayer counseling on individual business taxpayer

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

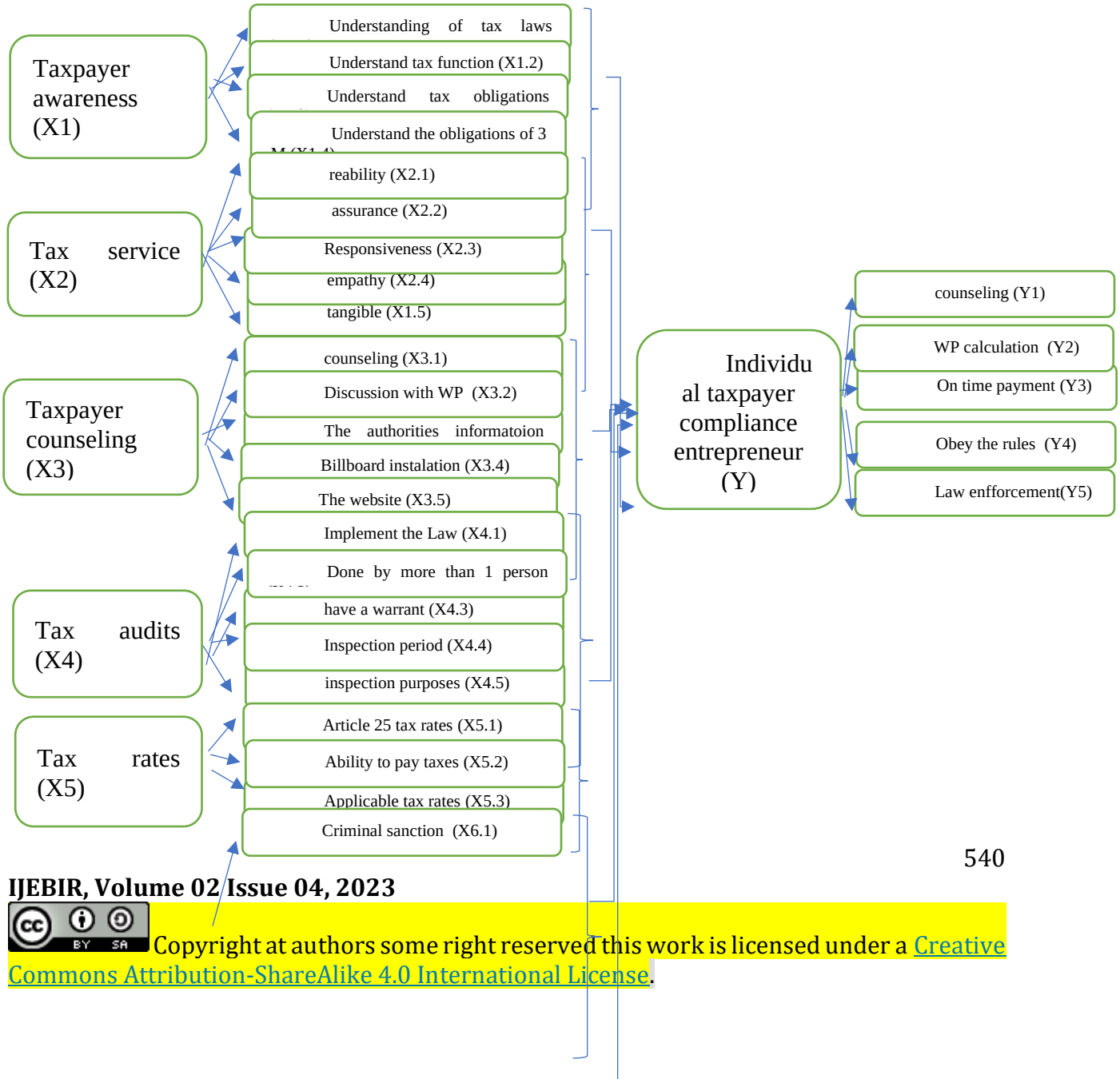
compliance at the Regional Office of DJP East Java II

H4 : there is an influence of tax audits on the compliance of individual business taxpayers at the Regional Office of the DJP East Java II

H5 : there is an effect of tax rates on the compliance of individual business taxpayers at the Regional Office of the DJP East Java II

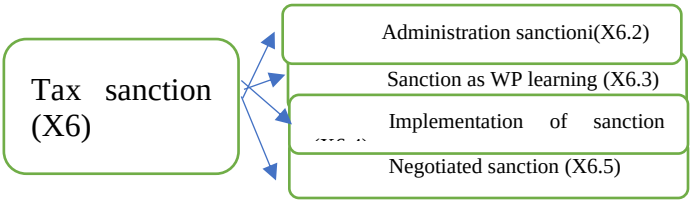
H6 : there is an effect of tax sanctions on the compliance of individual business taxpayers at the East Java II DGT Regional Office

Conceptual Framework



Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR



RESEARCH METHODS

Interview Techniques

Data collection techniques with interviews were carried out by conducting in-depth interviews. In-depth interviews are the process of obtaining information for research purposes by means of debriefing by asking structured questions face-to-face between the interviewer and the informant, using systematic and complete interview guidelines to collect the data sought.

Observation Techniques

Observation technique is the process of collecting and observing the object under study. The process of observing is recording, measuring, calculating, and recording events that occur during the process.

Documentation Techniques

Documentation technique is a method of collecting data by searching for information in the form of transcripts, notes, books, magazines, newspapers, minutes, and other existing documents or stored records, whether in the form of transcript notes, books, newspapers, and so on. etc.

Data analysis technique

Patton in cashier (2010: 288) says that data analysis is the process of arranging data sequences, organizing them in a pattern, category and basic descriptive unit. Qualitative research does not have an evidence base that numbers are processed using statistical methods like quantitative research, but qualitative research also presents numbers that are analyzed based on a simple numerical analysis system such as addition and comparison to enrich meaning.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Data collection

Data collection was obtained from interviews, documentation, and literature studies. Informants interviewed by the author are part of the Taxpayers Individual Taxpayers Entrepreneurs who are registered at the KPP-KPP at the Regional Office of DGT East Java II

Data reduction

Data reduction is the sorting of data that becomes a formal object of the theory used to dissect phenomena (Kasiram 2010: 368). The data will be reduced to answer all the problem formulations in this study. Data sourced from interviews will be reprocessed to make it simpler and to ensure the suitability of the data with the objectives and scope of the research. And the data obtained from the documentation will be adjusted to the results of the interviews.

Presentation of data

Presentation of data, namely the presentation of research results that are arranged systematically to provide an overview with the aim of being able to answer research questions. Reduced data is described objectively. The author will explain the analysis regarding the Analysis of Quality of Tax Services in the Context of Increasing Taxpayer Compliance.

Drawing conclusions

After the data is complete and presented, the next step is to draw conclusions. Conclusions obtained based on the presentation of interview data and documentation by the author.

DISCUSSION

In the following discussion, the results of the above research will be analyzed based on the theory used regarding the analysis of taxpayer awareness, tax services, taxpayer counseling, tax audits, tax rates and tax sanctions on the mandatory compliance of individual entrepreneurs at KPP KPP in the East Java DGT regional office. II.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Taxpayer Awareness.

Based on the results of interviews with taxpayers that taxpayers know the function of taxes for state financing, understand tax obligations, but knowledge of taxation needs to be improved and knowledge to calculate deposits and report their obligations still needs to be improved.

Taxpayer Services

Based on the results of interviews with taxpayers that the reliability of tax officers in service is very good, the provision of information to taxpayers is very good, tax officials are also very good in responding to difficulties experienced by taxpayers, the empathy of tax officers is also very good and the facilities and infrastructure in service are very good

Taxpayer Counseling

Based on the results of interviews with taxpayers that counseling as a means of providing information to taxpayers has been going quite well, discussions with community leaders are also going well, tax socialization is going well, billboards have also been installed and the website is easily accessible by taxpayers.

Tax Audit

Based on the results of interviews with taxpayers, information related to the implementation of audits as a compliance test still needs to be improved, as well as information related to taxpayers' rights and obligations, because taxpayers still don't have much information regarding these conditions, inspection time, examiner's identification and information regarding objectives and reasons. an inspection in order to increase its socialization to WP

Tax rates

Based on the results of interviews with taxpayers that the level of the tax rate, the ability to pay taxes and the rates that are treated in Indonesia must be increased and submitted to the taxpayer

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Tax sanctions

Based on the results of interviews with taxpayers that administrative sanctions, the imposition of sanctions that are quite severe for tax violations and sanctions imposed without tolerance and the right of taxpayers to submit sanctions relief are quite understood by taxpayers, but criminal sanctions need to be increased in socialization to taxpayers so that they really understand related these sanctions

Taxpayer Compliance

Based on the results of interviews with taxpayers that filling out formulas correctly, calculating taxes, being punctual in paying taxes, complying with tax regulations and law enforcement aspects still needs to be improved because the taxpayer's knowledge is still minimal

CONCLUSION

Based on the results of the research that has been done, several research conclusions can be drawn regarding the analysis of taxpayer awareness, tax services, taxpayer counseling, tax audits, tax rates and tax sanctions on the mandatory compliance of individual entrepreneurs at KPP KPP in the East Java Regional Office 2, as follows :

1. Taxpayer awareness factors, tax services and taxpayer counseling have a positive and significant influence on business taxpayer compliance at the East Java DGT Regional Office 2. Meanwhile, tax audits, tax rates and tax sanctions have a positive but less significant effect on taxpayer compliance
2. For tax audits, tax rates and tax sanctions need to be increased socialization and understanding of taxpayers so that taxpayers can carry out their tax obligations properly

REFERENCES

Ananda, P. R. D., Kumadji, S., & Husaini, A. (2015). *Pengaruh Sosialisasi Perpajakan, Tarif Pajak,dan Pemahaman Perpajakan terhadap Kepatuhan Wajib Pajak (Studi pada UMKM yang Terdaftar sebagai Wajib Pajak di Kantor Pelayanan Pajak Pratama Batu).* Jurnal Perpajakan (JEJAK), 6(9), 1689–1699. https://doi.org/10.1017/CBO9781107415324.004

Ajzen, Icek. (1988). Attitudes, personality, and behavior. Milton Keynes: Open University Press dan Chicago, IL: Dorsey Press.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Albari, 2009. Pengaruh Kualitas Layanan Terhadap Kepatuhan Membayar Pajak. jurnal Siasat Bisnis, Vol. 13 No. 1, Hal : 1-13.

Andriani, Y., Herianti, E. (2015). Pengaruh Sosialisasi Pajak, Pemahaman Perpajakan, dan Tingkat Pendidikan Terhadap Kepatuhan Wajib Pajak UMKM (Studi empiris UMKM di Pasar Tanah Abang, Jakarta Tahun 2013-Agustus 2015). Seminar Nasional Dan 3rd Call for Syariah Paper: Menakar Peran Profesi Sebagai Engine of Reform Dalam Pembangunan Global Berkelanjutan, 487–496.

Ari Juniari, Ni Kadek. 2011. Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan, Penyuluhan Perpajakan, dan Biaya Kepatuhan Pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Denpasar Timur. Skripsi Fakultas Ekonomi Universitas Udayana.

Ahmadulloh, A., & Yushita, A. N. (2018). Pengaruh Kesadaran Wajib Pajak Dan Pelayanan Petugas Pajak Terhadap Kepatuhan Wpop Di Kpp Magelang 2018. Jurnal Profita: Kajian Ilmu Akuntansi, 6(5)

Akbar Iman Nur, Dwi Atmanto, Amirudin Jauhari. 2015. Pengaruh Persepsi Wajib Pajak Orang Pribadi Terhadap Pelaksanaan Self Assessment System (Studi Kasus Pada Wajib Pajak Orang Pribadi di Kantor Pelayanan Pratama Batu). Jurnal Perpajakan (JEJAK) Vol.7 No. 1 2015.

Bandura, A. 1986. Social Foundation of Thought and Action : a Social Cognitive Theory. New Jersey: Prentice-Hall.

B. Ilyas Wirawan dan Richard Burton. 2013, Hukum Pajak, Edisi 6. Jakarta: Salemba Empat.

Bawazier. 2011. Reformasi Pajak di Indonesia. Jurnal Legalisasi Indonesia Volume 8 No.1, ISSN:0216-1338 .

Burhan, H. P. (Universitas D. (2015). Pengaruh Sosialisasi Perpajakan, Pengetahuan Perpajakan, Persepsi Wajib Pajak Tentang Sanksi Pajak dan Implementasi PP Nomor 46 Tahun 2013 Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris pada Wajib Pajak di Kabupaten Banjanegara). Skripsi FE Undip, 65.

Chaerunnisa, “Skripsi: Analisis Pengaruh tingkat penghasilan dan sanksi pajak terhadap kepatuhan wajib pajak dalam menyampaikan surat pemberitahuan (SPT) tahunan untuk Wajib pajak orang pribadi wilayah Kembangan Jakarta Barat”UIN Syarif Hidayatullah Jakarta 2010.

Deni Hendarsyah. 2006. Pengaruh Sosialisasi Perpajakan, Kualitas Pelayanan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi pada KPP Pratama

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Mampang Pratan Jakarta). Skripsi. Fakultas Ekonomi Universitas Pembangunan Nasional "Veteran".

Fikriningrum, Winda Kurnia. 2012. "Analisis Faktor-Faktor Yang Mempengaruhi WajibPajak Orang Pribadi Dalam Memenuhi Kewajiban Membayar Pajak".

Ghozali, Imam. 2006. Aplikasi Analisis Multivariate Dengan Program SPSS. Cetakan Keempat. Semarang: Badan Penerbit Universitas Diponegoro

Harjanti Puspa, 2012. "Pengaruh Kesadaran Wajib Pajak,Pelayanan Fiskus dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi yang melakukan kegiatan usaha dan pekerjaan bebas di KPP Pratama Cilacap". Skripsi Universitas Diponegoro. Semarang.

Ilyas, W. B. dan Burton, R. 2008. "Hukum Pajak (Edisi 4)". Jakarta: Salemba Empat.

Jatmiko, A.N. 2009. "Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus dan Kesadaran Perpajakan terhadap Kepatuhan Wajib Pajak (Studi Empiris terhadap Wajib Pajak Orang Pribadi di Kota Semarang)", (Online), (http:// eprints.undip.ac.id/15261/1/Agus_Nugroho_Jatmiko.pdf/, diakses 16 November 2013).

Kristanty, N., Khairani, S., & Fajriana, I. (2014). Pengaruh Pengetahuan Wajib Pajak, Tarif Pajak, dan Penyuluhan Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Badan di Kantor Pelayanan Pajak Madya Palembang, 1–12.

Mahmud, Muhammad, A., & Syukriy, A. (2017). Pengaruh Pemahaman Peraturan Perpajakan, Kesadaran Membayar Pajak dan Kualitas Pelayanan Perpajakan Terhadap Kepatuhan Wajib Pajak Badan (Studi Empiris Pada Koperasi Di Kota Banda Aceh). Jurnal Magister Akuntansi, 6(2), 32–40.

Mardiasmo. 2011. Perpajakan. Edisi Revisi. Yogyakarta: Andi.

Mutia, S. P. T. (2014). Pengaruh Sanksi Perpajakan, Kesadaran Perpajakan, Pelayanan Fiskus, dan Tingkat Pemahaman terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris pada Wajib Pajak Orang Pribadi yang Terdaftar di KPP Pratama Padang). E-Perpajakan, 1–30.

Oktaviane Lidya Winerungan, 2013. Sosialiasai Perpajakan, Pelayanan Fiskus Dan Sanksi Perpajakan Terhadap Kepatuhan WPOP di KPP Manado dan KPP

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Bitung. Fakultas Ekonomi dan Bisnis, Jurusan Akuntansi, Universitas Sam Ratulangi Manado. Jurnal Emba Vol.1No.3September 2013,hal 960-970

Rochaety, Ety, Ratih Tresnati, dan Abdul Madjid Latief, 2007. Metodologi PenelitianBisnis:Dengan Aplikasi SPSS. Edisi Pertama, Penerbit Mitra Wacana Media, Jakarta.

Sri Rizki Utami dan AyuNoorida Soerono.2012.Pengaruh Faktor-Faktor Eksternal Terhadap Tingkat Kepatuhan Wajib Pajak Di Lingkungan Kantor Pelayanan Pajak Pratama Serang.Jurnal Ilmiah Akuntansi dan Bisnis 2012.

Supadmi. 2010. Jurnal Akuntansi dan Bisnis: Fakultas Ekonomi Universitas Udayana.Meningkatkan Kepatuhan Wajib Pajak Melalui Kualitas, (Online),

Tatiek Adiyati. 2009. Pengaruh Sosialisasi Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak Pratama Jakarta Kebayoran Lama. Skripsi Ekonomi Universitas Pembangunan Nasional Veteran Jakarta.

Widayati dan Nurlis, 2010. Faktor-faktor Yang Mempengaruhi Kemauan Untuk Membayar Pajak Wajib Pajak Orang Pribadi Yang Melakukan Pekerjaan Bebas Pada KPP Pratama Gambir Tiga, Makalah Simposium Nasional Akuntansi 13.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.