

The influence of tax knowledge, tax sanctions and taxpayer awareness on msme taxpayer compliance (an empirical study on registered msme at KPP Pratama Sukomanunggal Surabaya City)

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ABSTRACT

Payment and reporting of taxes is an obligation of citizens as a manifestation of the role of citizens in building and financing national development. Taxes that have been collected by the Directorate General of Taxes will be distributed to authorized parties in the country's development process. There are three types of tax collection in Indonesia, namely the official assessment system, self assessment system and withholding assessment system. However, currently most of the tax collection in Indonesia uses a self-assessment system. The self-assessment system is a collection system that authorizes taxpayers to determine the amount of tax payable to be paid, make deposits and report taxes independently. This research includes research that uses the Quantitative Correlational method because this research was conducted to examine the relationship between variables. In the model analysis and hypothesis testing, it can be seen that the calculated F value is equal to and the significant value is 0.000, meaning that the variables of tax knowledge, tax sanctions, taxpayer awareness simultaneously have a significant effect on taxpayer compliance. In the t hypothesis, it is known that the variable knowledge of taxation and sanctions taxation affects taxpayer compliance. Meanwhile, taxpayer awareness affects taxpayer compliance.

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1. INTRODUCTION

Indonesia's income is derived from various income received by the state, such as taxes. Every country requires the payment of taxes from its people. Tax is one of the largest revenues for the State of Indonesia which is important for the implementation and improvement of the country's development where development is continuous and sustainable so that tax revenue increases every year. According to Article 1 of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the Law by not receiving compensation or reciprocity directly and are used for the needs of the State for the greatest prosperity of the people. Every rupiah of tax money paid by Indonesian citizens will become a source of funding to finance central and regional government spending. Government expenditure financing is used to carry out development both at the center and in the regions for the welfare of the Indonesian population.

Payment and reporting of taxes is an obligation of citizens as a manifestation of the role of citizens in building and financing national development. Taxes that have been collected by the

Directorate General of Taxes will be distributed to authorized parties in the state development process. There are three types of tax collection in Indonesia, namely official assessment systems, self assessment systems and withholding assessment systems. However, currently most of the tax collection in Indonesia uses a self-assessment system. The self-assessment system is a collection system that authorizes taxpayers to determine the amount of tax payable to be paid, make deposits and report taxes independently.

Micro, Small and Medium Enterprises or MSMEs have an important role in the Indonesian economy. MSMEs are one of the contributors to employment that can overcome the problem of unemployment in a country with a high population such as Indonesia. There are three types of MSMEs, namely micro enterprises, small enterprises and medium enterprises. According to Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises Article 1, micro-enterprises are productive businesses owned by individuals and/or individual business entities that meet the criteria for micro-enterprises that have been regulated in the law. Businesses that have a maximum turnover of Rp. 300,000,000 in a year and have a maximum business asset of Rp. 50,000,000 (excluding land and building assets) is included in the Micro Business category. Small business is an independent economic enterprise established by an individual or business entity that is not a subsidiary owned and controlled directly or indirectly by medium or large businesses. Income that is categorized as a small business, namely having a net worth of Rp. 50,000,000 – Rp. 500,000,000 and the turnover is between Rp. 300,000,000 to Rp. 2,500,000,000 for a year. Medium Enterprises are independent economic enterprises established by individuals or business entities that are not subsidiaries that are owned and controlled directly or indirectly by small businesses or large businesses. The amount of turnover that is categorized as a medium business is more than Rp. 2,500,000,000 – Rp. 50,000,000,000 in a year and have assets above Rp. 500,000,000.

Micro, Small and Medium Enterprises or MSMEs will also be taxed on income derived from their sales. According to Government Regulation Number 23 of 2018 concerning Income Tax on Income from Business Received or Earned by Taxpayers Who Have Certain Gross Turnover, Final Income Tax for MSME taxes is a tax imposed on income or turnover from businesses received by taxpayers of less than 4, 8 billion. Government Regulation Number 23 of 2018 stipulates a tax rate of 0.5% of monthly turnover, where previously the rate imposed was 1% of turnover.

Tax collection for MSMEs in Indonesia is currently still classified as sub-optimal because there are still many taxpayers who are not compliant with their obligations to pay and report taxes. There are several factors that can be related to knowing the effect of taxpayer compliance, such as tax knowledge that each taxpayer has, tax sanctions given to taxpayers who violate tax regulations and awareness of the taxpayer himself to pay and report his taxes. Tax compliance is an action that is not easy for every Indonesian taxpayer to realize. This can be seen from the tax revenue that still does not meet the target. Taxpayer non-compliance is related to tax knowledge of fulfilling taxation rights and obligations such as calculating the amount of tax owed resulting in taxpayers not paying taxes and reporting tax returns (SPT) which should be the taxpayer's obligation. On the other hand, intentional non-compliance is an attitude that is carried out consciously to stay away from taxes by reducing turnover so that the taxes paid are smaller and have a tendency to escape the obligation to pay taxes.

In early March 2020, the Corona Virus Disease 2019 (Covid 19) pandemic began to hit Indonesia. Corona Virus Disease 2019 (Covid 19) is an infectious disease that has hit the world, so it doesn't only hit Indonesia. The Covid 19 pandemic has caused all community activities to be restricted by the government in order to avoid and prevent an increase in Covid 19 cases. Several restrictions were put in place by the government to prevent this Covid 19 case, such as temporarily closing shopping centers, office employees working from home, reducing outside activities houses, places of worship are temporarily closed and so on. This restriction makes the Indonesian economy decline, this is because many shops, shopping centers and companies have to close because they follow the regulations issued by the government. This closure resulted in a lot of people's income falling, so that several companies had to reduce employees and cut employee salaries because the company was unable to pay the full salaries of their employees. The income of the community and companies decreased, resulting in a decrease in tax revenue. Tax revenues decreased because taxes were imposed on income and income received by the community and companies.

According to the Central Bureau of Statistics, tax revenue in 2019 is Rp. 1,546,141.90 (in billions) while in 2020 it will decrease to Rp. 1,404,507.50 (in billions). This decline can result in decreased state revenue, while the country's needs in dealing with this pandemic are quite large. Efforts made by the government to restore the Indonesian economy which has been affected by the Covid 19 pandemic, one of which is the effort to regulate the provision of tax incentives to support mitigating the impact of Corona Virus Disease 2019 (Covid 19). Through the Ministry of Finance, the Government issued Minister of Finance Regulation 44/PMK.03/2020 regarding tax incentives for taxpayers affected by the Covid-19 pandemic. By regulation, the government will bear the final PPh PP 23 for MSMEs until September 2020. As of 10 July 2020, Utomo Suryo, Director of Taxes of the Ministry of Finance, has 201,880 MSMEs that use final income tax incentives. PP 23 UMKM, but there are still many MSME actors who do not understand the relief policies issued by the government. The main factor causing MSME actors not to take advantage of tax incentives is due to the lack of tax knowledge of MSME taxpayers.

Basically, MSME taxpayers who have been around for a long time, their knowledge of taxes will also be wider. The low level of public education can also influence the community to know and understand about taxes. According to Veronica Carolina (2009: 7), states that Tax Knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation. So that it can be concluded that every taxpayer is required to have knowledge of taxation in order to become a compliant taxpayer. Tax sanctions are given to taxpayers who have violated tax regulations. There are two types of tax sanctions, namely, administrative sanctions and criminal sanctions or both. Various witnesses that have been determined are considered to be burdensome to the taxpayer so that the taxpayer is reluctant to fulfill his tax obligations. This behavior causes taxpayers to neglect their obligations.

To see a stock trading activity in terms of corporate actions in the form of stock splits and reverse splits can be seen from the measurement of stock prices, stock liquidity, stock trading volume and the trading frequency of the company's shares concerned. Shares traded by investors on the Jakarta Stock Exchange can be divided into active shares and inactive shares. Based on the circular letter of the Jakarta Stock Exchange No. SE-03/BEJ/II-1/2014, which are classified as active shares are shares that are transacted more than 75 times in 3 months, or the equivalent of 300 times in 1 year. Shares whose transaction frequency is less than this number are called inactive shares. The reason for the stock becoming less active is partly due to the company's poor financial performance.

Taxpayer awareness of the importance of tax funds used for national development is still quite low. Lack of understanding and knowledge of taxes can also make taxpayers do not understand the true purpose and benefits of paying taxes. Benefits that cannot be felt directly by taxpayers can be one of the reasons taxpayers are less compliant in paying taxes. Ignorance of taxpayers, especially MSMEs, regarding tax registration, determining tax payable, making payment codes, and reporting annual tax returns can hinder MSMEs in carrying out their tax obligations. MSMEs that get a monthly turnover for their business results should make themselves aware not to neglect their tax obligations. The more income you receive,

Kartika Candra Kusuma (2016) in her research on 100 taxpayers in Wonosobo, concluded that tax sanctions have a positive effect on taxpayer compliance. The stricter the sanctions given will be detrimental to the taxpayer, so that the taxpayer will choose to obey in carrying out his tax obligations. According to Afrizal Eko Anggriawan (2020) Tax knowledge cannot be separated from daily life in order to improve the quality of education to produce someone of quality. So that in his research he concluded that tax knowledge can affect MSME taxpayer compliance.

2. RESEARCH METHOD

The research method according to Darmadi (2013: 153) is one of the scientific ways to obtain data with the aim of certain uses. In this study, a quantitative approach was used, in which this study emphasized the analysis of numerical data or numbers that were processed using statistical methods. According to Sugiono (2013: 14) Quantitative research is a research method that is based on a positivsm philosophy which is used as a study on a particular population or sample with random sampling techniques, data collection using research instruments and quantitative data analysis aims to test hypotheses which has been set.

This research includes research that uses the Quantitative Correlational method because this research was conducted to examine the relationship between variables. According to Arikunto (2010: 247-248) Correlational research is research that is used to determine the relationship between two or several variables. The characteristics contained in correlational research is that this research does not require a lot of research subjects. In this correlational research, the relationship used is a causal relationship, which examines causation. So this research examines the causal relationship between variables, namely between the Dependent Variable and the Independent Variable. The Dependent Variable (y) in this study is Taxpayer Compliance, while the Independent Variable (x) in this study is Tax Knowledge,

3. RESULTS AND DISCUSSIONS

Research results

Research result

Descriptive statistics provide an overview of a data seen from the average value (mean), standard deviation, maximum and minimum. Descriptive statistics are statistics that describe data into information that is easy to understand. Descriptive statistics on research results can be seen in the following table.

Table 1 Descriptive statistical test results

	N	Minimum	Maximum	Means	std. Deviation
X1TOTAL	86	2.00	5.00	3.4721	0.705548
X2TOTAL	86	1.40	4.8	3.4697	0.84188
X3TOTAL	86	2.83	5.00	3.9231	0.71515
YTOTAL	86	2.00	5.00	3.7174	0.62784
Valid N (listwise)	86				

Validity test

The validity test is a degree of accuracy of the research measuring instrument regarding the actual characteristics being measured. To determine the feasibility and accuracy of the model, the value of the Pearson correlation must meet a certain level of significance. The results of the validity test of the variable due to Tax Knowledge (X1), Tax Sanctions (X2), Taxpayer Awareness (X3) and Taxpayer compliance (Y) are presented in the following table,

Table 2. Test results for the validity of the Tax Knowledge variable (X1)

Question	Pearson correlation	sig	information
1	0.596	0.000	valid
2	0.438	0.000	valid
3	0.352	0.001	valid
4	0.603	0.000	valid
5	0.353	0.001	valid

From table 2 the results of testing the validity of the tax knowledge due variable (X1), it can be seen that for the tax knowledge question item the significance level is less than 0.05, which means that overall the question item about tax knowledge is valid. Furthermore, testing of the variable question items of tax sanctions. From the test results obtained the following results.

Table 3. Variable Tax Sanction Test Results (X2)

Question	Pearson correlation	sig	information
1	0.442	0.000	valid
2	0.470	0.000	valid
3	0.364	0.001	valid
4	0.388	0.000	valid
5	0.224	0.038	valid

From table 3 the results of testing the validity of the tax sanction variable (X2), it can be seen that for the tax sanction question item the significance level is less than 0.05, this means that overall the question item about tax sanction is valid. Furthermore, testing of the question items on the taxpayer awareness variable. From the test results, the following results are obtained,

Table 4. The results of the variable taxpayer awareness test (X3)

Taxpayer Awareness Questions	Pearson correlation	sig	information
1	0.463	0.000	valid

2	0.657		0.000	valid
3		0.558	0.000	valid
4		0.620	0.000	valid
5		0.245	0.023	valid
6		0.153	0.015	valid

From table 4 the results of testing the validity of taxpayer compliance (X3), it can be seen that for the tax payer awareness question item the significance level is less than 0.05, this means that overall the question item about tax payer awareness is valid. Furthermore, testing of the variable question item Taxpayer Compliance (Y). From the test results obtained the following results,

Table 5. Test results for the Validity of Taxpayer Compliance Variables (Y)

Question	Pearson correlation	sig	information
1	0.586	0.000	valid
2	0.243	0.024	valid
3	0.008	0.043	valid
4	0.430	0.000	valid
5	0.383	0.000	valid
6	0.435	0.000	valid

From table 5 the results of testing the validity of the taxpayer compliance variable (Y), it can be seen that for the tax payer compliance question item the significance level is less than 0.05, this means that overall the question item about tax payer compliance is valid.

Reliability test results

Reliability is a level where a measuring instrument shows consistent results when measurements are made repeatedly. Reliability test using Cronbach's alpha technique. If Cronbach's alpha > 0.3 then the variable is reliable. The results of the reliability test of the variables Tax Knowledge (X1), Tax Sanctions (X2), Taxpayer Awareness (X3) and Taxpayer compliance (Y) are presented in the following table,

Table 6 Reliability test results

Variable	Cronbach's alpha	N of items	information
Tax Knowledge (X1)	0.380	5	Reliable
Tax Sanctions (X2)	0.320	5	Reliable
Taxpayer Awareness (X3)	0.373	6	Reliable
Taxpayer Compliance (Y)	0.320	6	Reliable

Based on table 6 shows that cronbach's alpha, the tax knowledge variable is equal to, the tax sanctions variable is equal to and the taxpayer awareness variable is equal to. So it can be concluded that the results of reliability testing of research data are considered reliable because Cronbach's alpha shows a number above 0.3.

Normality test

The normality test aims to test whether in the regression model, the dependent variable and independent variable both have a normal distribution or not. To find out the regression model meets the assumption of normality, it can be seen from the histogram that compares the observation data with distributions that are close to the normal distribution. Besides that, there is also an image analysis method, namely the normal plot image. If the data points spread around the diagonal line and follow the direction of the diagonal line, then the model meets the assumption of normality. The normal distribution will form a diagonal straight line and plotting the data will be compared with the straight line.

Multicollinearity Test

This test aims to test that there is no relationship between one independent variable and another independent variable in the regression equation. This test is carried out by calculating the Variance Inflation Factor (VIF)

Table 7 Summary of Multicollinearity Symptom Test Results

Variable	tolerance	VIF	Conclusion
Tax Knowledge(X1)	0941	1,062	Multicollinearity does not occur
Tax Sanctions (X2)	0911	1,098	Multicollinearity does not occur

Taxpayer Awareness (X3)	0.965	1036	Multicollinearity does not occur
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Based on table 7 the value of the variance Inflation Factor (VIF) for each variable is $X1 = 1,062$; $X2 = 1.098$; $X3 = 1.036$; and the tolerance value of each variable $X1 = 0.941$; $X2=0.911$ and $X3= 0.965$ is $X1= 1.062$; $X2 = 1.098$; $X3 = 1.036$; and the tolerance value of each variable $X1 = 0.941$; $X2 = 0.911$ and $X3 = 0.965$ Because the variance Inflation Factor (VIF) values for the three variables are less than 10 and the tolerance value is more than 0.1, it can be concluded that the regression model is free from multicollinearity symptoms.

Multiple Linear Regression Test

Table 10 Results of multiple regression analysis

Independent variable	Regression coefficient
Tax Knowledge(X1)	0.087
Tax Sanctions (X2)	-0.069
Taxpayer Awareness (X3)	0.155
Dependent Variable Constants	0.940

Based on table 10, the multiple linear regression analysis model between the independent variables and the dependent variable can be formulated in the following equation model. $Y=0.940=0.087 X1 -0.069 X2 + 0.155X3 + e$ For more details it can be explained as follows, Constant value = 0.940 The constant value indicates that if the variables $X1, X2, X3$ are in a fixed or constant condition, then taxpayer compliance (Y) is 0 .940 units $\beta1$ value = 0.087 $\beta1$ indicates a value of 0.087 and has a positive regression coefficient sign, this indicates a unidirectional influence between the Tax Knowledge variable (X1) on Taxpayer compliance (Y) which means that if there is an addition to the due factor variable Taxation knowledge (X1) is 1 unit, then taxpayer compliance (Y) will increase by 0.087 units. Value $\beta2 = 0.069$ $\beta2$ indicates a value and has a negative regression coefficient sign, this indicates that there is an opposite effect between the tax sanctions variable (X2) on taxpayer compliance (Y), which means that if there is an addition to the tax sanctions variable (X2) by 1 unit, then taxpayer compliance (Y) will decrease by 0.069 . one. The value of $\beta3 = 0.155$ $\beta3$ indicates value. and has a positive regression coefficient sign, this indicates a unidirectional influence between taxpayer awareness (X3) on taxpayer compliance (Y), which means that if there is an addition to the taxpayer awareness variable (X3) by 1 unit, then taxpayer compliance (Y) will increase by 0.155 units. this shows that there is an opposite effect between the tax penalty variable (X2) on taxpayer compliance (Y), which means that if there is an addition to the tax penalty variable (X2) by 1 unit, then taxpayer compliance (Y) will decrease by 0.069 . one. The value of $\beta3 = 0.155$ $\beta3$ indicates value. and has a positive regression coefficient sign, this indicates a unidirectional influence between taxpayer awareness (X3) on taxpayer compliance (Y), which means that if there is an addition to the taxpayer awareness variable (X3) by 1 unit, then taxpayer compliance (Y) will increase by 0.155 units.

Discussion

Based on the results of the hypothesis, it was stated that the variables used in this study must be reliable (valid) and able to measure what should be measured (reliable), so validity and reliability tests were used. In the validity test, all of the question items given in the questionnaire have fulfilled the valid requirements and can be included in the next question. In the reliability test it was concluded that all variables have a Crobach Alpha value of more than 0.3. Thus all variables are reliable.

In the model analysis and hypothesis testing, it can be seen that the calculated F value is equal to and the significant value is 0.000, meaning that the variables of tax knowledge, tax sanctions, taxpayer awareness simultaneously have a significant effect on taxpayer compliance. In the t hypothesis, it is known that the variables of tax knowledge and tax sanctions have an effect on taxpayer compliance. Meanwhile, taxpayer awareness has an effect on taxpayer compliance. The value of the coefficient of determination shows that R square is equal to. It can be interpreted that by taking into account tax knowledge, tax sanctions, taxpayer awareness can explain the effect on

taxpayer compliance % and the remaining % is explained by other variables not included in this study.

4. CONCLUSION

Based on the results of the analysis and discussion described in the previous chapter, the following conclusions can be drawn. Based on the simultaneous test, it is obtained that the variables of knowledge of taxation (X1), tax sanctions (X2) and taxpayer awareness (X3) have an effect on taxpayer compliance. Based on the results of the partial test (t test) it can be seen that taxation knowledge has no effect on taxpayer compliance, thus the hypothesis which states that taxpayer knowledge affects taxpayer compliance at the tax service office in Surabaya, cannot be supported. Based on the results of the partial test (t test) it can be seen that tax sanctions do not affect taxpayer compliance, thus the second hypothesis which states that tax sanctions do not affect taxpayer compliance at the Pratama Sukomanunggal tax service office in Surabaya, cannot be supported. Based on the partial test results (t test) it can be seen that taxpayer awareness affects taxpayer compliance, with Thus the third hypothesis which states that taxpayer awareness affects taxpayer compliance at the Pratama Sukomanunggal Tax Service Office in Surabaya, can be supported by the truth. This shows by having a high awareness of taxpayers. the truth cannot be supported Based on the results of the partial test (t test) it can be seen that taxpayer awareness affects taxpayer compliance, thus the third hypothesis which states that taxpayer awareness affects taxpayer compliance at the Pratama Sukomanunggal Tax Service Office in Surabaya, can supported by truth. This shows by having a high awareness of taxpayers. the truth cannot be supported Based on the results of the partial test (t test) it can be seen that taxpayer awareness affects taxpayer compliance, thus the third hypothesis which states that taxpayer awareness affects taxpayer compliance at the Pratama Sukomanunggal Tax Service Office in Surabaya, can supported by truth. This shows by having a high awareness of taxpayers.

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