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Sri Murni Rumahorbo^a, Jhon Rinendy^b

^aUniversitas Advent Indonesia, Indonesia,
rumahorbosrimurni@gmail.com

^bUniversitas Advent Indonesia, Indonesia,
jhonrinendy@unai.edu

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Self-assessment system and understanding of tax regulations in increasing individual taxpayer compliance

Sri Murni Rumahorbo^{a*}, Jhon Rinendy^b

^aUniversitas Advent Indonesia, Indonesia, rumahorbosrimurni@gmail.com

^bUniversitas Advent Indonesia, Indonesia, jhonrinendy@unai.edu

*Corresponding Author: rumahorbosrimurni@gmail.com

Abstract

The research aims to increase individual taxpayer compliance. To answer this aim, this research uses descriptive statistical quantitative data. The data collection in this research was obtained from questionnaires obtained from respondents by distributing them using G-form and distributed to individual taxpayers who have NPWPs in several neighborhood associations, or community associations spread across Rawamangun. The total sample was 74 respondents. Furthermore, data analysis in this research was carried out with the help of the SPSS 22 application using instrument tests, classical assumption tests, and multiple linear regression tests. The research results show that the self-assessment system and understanding tax regulations are crucial in increasing individual taxpayer compliance. In addition, this research concludes that the self-assessment system significantly affects taxpayer compliance and knowledge of tax regulations. Therefore, this research provides recommendations, namely the importance of education regarding tax regulations and that taxpayers must be provided with clear information regarding their tax obligations.

keywords: Self-Assessment, Understanding Tax Regulations, Taxpayer Compliance

1. Introduction

In Indonesia, taxes are the country's primary income, which we see in the State Revenue and Expenditure Budget (APBN) (Liani et al., 2019). However, in recent years, state revenue from taxes has experienced a decline in actual revenue in 2019-2020, amounting to IDR. 1,546,141.90 billion, and in the following year, revenue decreased in the realization of revenues in 2020, amounting to Rp. 1,285,136.32 billion (BPS, 2023). Sari & Maradona (2020) state that taxpayers do not want to pay taxes because they have yet to develop a conscious attitude.

Taxpayer compliance is one of the factors that cause high and low tax revenues in Indonesia. According to Putri & Adi (2022), this action is a form of compliance shown by a taxpayer by reporting his income by the applicable tax provisions by reporting income in a notification letter promptly and then paying the tax owed according to the stipulated time limit. However, phenomena in the field show that many taxpayers still need to comply with tax regulations, reporting tax income by tax regulations and paying their taxes on time (Wardani & Nistiana, 2022).

Taxpayer compliance currently needs to improve due to several factors, such as complicated tax regulations, taxpayers' little understanding of taxation, and the existence of tax avoidance practices carried out by taxpayers. The government's next step to increase tax revenue is to change the tax collection system. The change made by the government is implementing a self-assessment system (Putri & Adi, 2022). The self-assessment system is a tax collection system carried out by individuals or individuals without any interference from any party. So that if we have income either from business or from our work, we can pay the income tax to the nearest tax service office near our place of residence. The state gives taxpayers complete trust to register, calculate, deposit, and report their tax obligations (Hutagaol et al., 2023). Before implementing the self-assessment system, Indonesia used the official self-

assessment system (Radjijo, 2007). This change in the tax collection system is the government's way of increasing the independence of taxpayers in terms of state financing (Hasanah & Indriani, 2013).

Some of Lasmaya's previous research on the self-assessment system, such as research conducted by Lasmaya & Fitriani, discussed the influence of the self-assessment system on taxpayer compliance. Satyawati & Cahjono found that implementing the Self-Assessment System significantly affected taxpayer compliance (Dinata & Arsana, 2023). Then, research is carried out (Zahra, 2007), discussing the influence of the self-assessment system on taxpayer compliance and finding that self-assessment affects taxpayer compliance. Implementing this self-assessment system will significantly influence state revenues, so taxpayers' voluntary efforts and active roles are expected to fulfill their tax rights and obligations. However, the weakness that still exists in this system is that there are still Taxpayers who do not understand how to fulfill their tax obligations and feel burdened because they have to take care of their tax obligations, starting from registering themselves, filling in the SPT (Notification Letter), calculating the amount. Taxes must be paid, and their obligations must be so that taxpayers reduce their desire to comply in paying their taxes (Amanda et al., 2023).

Apart from implementing a self-assessment system to increase taxpayer compliance, taxpayers must also be equipped with an understanding of tax regulations. Lovihan (2014) said that understanding tax regulations is a way for taxpayers to understand existing tax regulations. Taxpayers who need help understanding tax regulations tend to become disobedient taxpayers (As'ari & Erawati, 2018). The more taxpayers understand tax regulations, the more they will understand the sanctions they will receive if they do not comply with their obligations. Where taxpayers understand, they will know the administrative and criminal sanctions related to SPT and NPWP. A taxpayer's understanding of tax regulations allows taxpayers to understand existing tax regulations (Hardiningsih, 2011).

Several previous studies have examined the influence of understanding tax regulations on taxpayer compliance (Sulastiningsih & Prasanti, 2014) and found that knowledge of tax regulations significantly influences the willingness to pay taxes. Study Lovihan (2014) found that knowledge and understanding of tax regulations greatly affected the willingness to pay individual taxes. In contrast to Widiyanto's research, it was found that understanding tax regulations did not influence the willingness to pay taxes (As'ari, 2018).

Based on the explanations above, by implementing a self-assessment system and providing taxpayers with an understanding of tax regulations, taxpayers will be compliant in carrying out their tax obligations. This is triggered by tax regulations that the government has well-regulated with a self-assessment system, and taxpayers who already have an understanding of tax regulations will understand the sanctions they will get if they comply with tax regulations, so these two things will make taxpayers more compliant with the applicable tax system or regulations.

Based on the explanation above, this research is expected to contribute to the Director General of Taxes/Fiscus so that WPOP complies with their tax obligations by providing understanding and freedom to taxpayers about the importance of complying with tax regulations to avoid administrative and criminal sanctions.

Self-Assessment System

According to Rahayu, the Self-Assessment system is a tax system that gives taxpayers confidence to fulfill and carry out their tax obligations and rights (Nurlaela, 2017). According to Judisseno, this system was implemented to give confidence to the community in increasing awareness and the role of the community in registering, calculating, depositing, and reporting their taxes. With this system, the public has the consequence of fully understanding and knowing the procedures for calculating taxes and tax compliance regulations (Nurlaela, 2017).

Understanding Tax Regulations

Understanding tax regulations is a way for taxpayers to understand the tax regulations in effect (As'ari, 2018). Understanding taxation is closely related to tax regulations for making tax payments, which must comply with the terms and conditions in tax regulations. Understand the general provisions and procedures for taxation, the taxation system, and the function of taxation (Lovihan, 2014).

Taxpayer Compliance

According to Simon, tax compliance means taxpayers are willing to fulfill their tax obligations (Harinurdin, 2011). According to Nurmantu, taxpayer compliance in fulfilling their tax obligations will increase state tax revenues and, in turn, increase the tax ratio (Harinurdin, 2011). So, it is necessary for taxpayer compliance in registering NPWP, taxpayer compliance in submitting SPT, mandatory compliance in incorrect reporting, and taxpayer compliance in paying debts (Hutagaol et al., 2023).

The Influence of the Self-Assessment System on Taxpayer Compliance

The results of research conducted by Mialasmaya & Fitriani (2017) state that influence of the self-assessment system on individual taxpayer compliance shows a significant influence on the self-assessment system on individual taxpayer compliance. In other words, the more freedom you are given to fulfill and carry out your tax obligations, the more obedient taxpayers will be in fulfilling their tax obligations. Therefore, this collection system will encourage taxpayers to always comply with paying taxes. This means that the higher the improvement in the self-assessment system, the higher the taxpayer compliance. However, implementing the self-assessment system causes some taxpayers to feel burdened because taxpayers have to fulfill their tax obligations themselves. If taxpayers understand and understand taxation well, they will be motivated to fulfill their tax obligations based on the self-assessment system, leading to an increase in taxpayer compliance in paying taxes. According to Satyawati, this is by research conducted by Nurlaela (2017) that the Self-Assessment System significantly affects taxpayer compliance.

H₁: The Self-Assessment System has a significant effect on taxpayer compliance

The Influence of Understanding Tax Regulations on Taxpayer Compliance

Understanding tax regulations is a process where taxpayers understand and know about tax regulations, laws, and procedures and apply them to their activities (Putra et al., 2020). Suppose taxpayers are given knowledge about understanding tax regulations with good socialization. In that case, taxpayers will know the importance of paying taxes for state needs and will increase their willingness to pay taxes later. Taxpayers who do not understand tax regulations tend to become disobedient taxpayers. Clearly, the more taxpayers understand tax regulations, the more they understand the sanctions they will receive if they neglect their tax obligations. This research is supported by Sulastiningsih & Prasanti (2014), who found that knowledge of tax regulations significantly influences the willingness to pay taxes. Study Lovihan (2014) found that knowledge and understanding of tax regulations significantly affected the willingness to pay individual taxes. According to Widiyanto, it is different from internal research (As'ari, 2018) found that knowledge and understanding of tax regulations did not influence the willingness to pay taxes.

H₂: Understanding tax regulations has a significant effect on taxpayer compliance.

The Influence of the Self-Assessment System and Understanding of Tax Regulations on Taxpayer Compliance

Tax collection using the self-assessment system will be successful if the taxpayer has high tax knowledge and is aware of the importance of paying taxes. This is by research conducted by Mardiana & Wahyuni (2016), who found that implementing a self-assessment system can support increased taxpayer compliance because taxpayers view their rights and obligations as

comparable. If the taxpayer's level of knowledge is high, knowing the provisions of tax regulations will also increase the taxpayer's understanding of compliance. To increase taxpayer compliance so that they do not violate tax norms, with tax sanctions, taxpayers are more obedient and obedient in paying taxes and reporting taxes on time. Therefore, a hypothesis can be put forward, namely:

H₃: The self-assessment system and understanding of tax regulations significantly affect taxpayer compliance.

2. Methods

This research design uses a descriptive quantitative approach. The research uses a quantitative approach to descriptive statistics to provide an overview of the research object through sample or population data as it is, without carrying out analysis and making conclusions that apply to the general public (Adiyanti & Maryono, 2023). So that the discussion of this research can focus on the research object that has been determined, the respondents of this research have certain members of the population and samples, namely private civil servants/private employees and those who own businesses in RT/RW Rawamangun who already have a NPWP.

The data collection technique in this research uses a questionnaire created based on the indicators of each variable. The explanation regarding the indicators of the variables in this research is included in the operational definition. The operational indicators in this research are listed in Table 1.

Table 1

Research Operations

| No | Variable | Theory | Indicator | Scale |
|----|----------------------------------|---|--|--------|
| 1. | Self-Assessment System | According to Pohan (2017), a tax collection system that gives taxpayers the authority and responsibility to carry out their own tax obligations and rights. | a. Register NPWP b. Calculating taxes by taxpayers c. Deposit d. Report | Likert |
| 2. | Understanding of tax regulations | According to (Lovihan, 2014), Understanding tax rules refers to the taxpayer's ability to understand and interpret applicable tax provisions. Taxpayers who do not understand tax regulations are more likely to have difficulty implementing tax provisions. | a. Understand the general provisions and tax procedures b. Understand the tax system in Indonesia c. Understand the function of taxation | Likert |
| 3. | Taxpayer compliance | According to Rahman (2010), A situation where the taxpayer fulfills all tax obligations and exercises his tax rights. | a. Enroll b. Delivery SPT c. Correct reporting d. Payment of tax debt | Likert |

Research Instrument

The instrument in this research is a questionnaire distributed using G-form. This questionnaire provides a set of written statements for respondents to answer. In an instrument there is a measurement scale, the measurement scale used in this research is the

Likert scale. The interpretation of the measurement scale used in this research is as follows (Table 2).

Table 2

Likert Scale

| Scale | Information |
|-------|-------------------|
| 1 | Strongly Disagree |
| 2 | Don't agree |
| 3 | Disagree |
| 4 | Agree |
| 5 | Strongly agree |

(Sugiyono, 2016)

Data analysis techniques use (1) instrument test: validity test and reliability test. (2) Classic assumption test: normality test, heteroscedasticity test, and multicollinearity test. (3) Multiple linear regression analysis: analysis of the coefficient of determination (R-Square), F-test (simultaneous) and t-test (partial).

3. Result and Discussion

Instrument Test

Validity test is a test to see whether the instrument distributed is valid or not. The instrument is said to be valid if the calculated r value is greater than the r table. Meanwhile, reliability testing is an instrument test and is said to be reliable if the Cronbach's alpha value is greater than 0.6.

Table 3

Validity Test

| Variable | Statement Items | r | r_{table} | Results |
|--|-----------------|-------|-------------|---------|
| Self-system Assessment (X_1) | 1 | 0.545 | 0.226 | Valid |
| | 2 | 0.457 | 0.226 | Valid |
| | 3 | 0.586 | 0.226 | Valid |
| | 4 | 0.550 | 0.226 | Valid |
| | 5 | 0.639 | 0.226 | Valid |
| | 6 | 1 | 0.226 | Valid |
| | 7 | 0.529 | 0.226 | Valid |
| | 8 | 0.572 | 0.226 | Valid |
| Understanding Regulation Taxation (X_2) | 1 | 0.423 | 0.226 | Valid |
| | 2 | 0.240 | 0.226 | Valid |
| | 3 | 0.298 | 0.226 | Valid |
| | 4 | 0.422 | 0.226 | Valid |
| | 5 | 0.611 | 0.226 | Valid |
| | 6 | 1 | 0.226 | Valid |
| Obedience Must Tax Y | 1 | 0.638 | 0.226 | Valid |
| | 2 | 0.733 | 0.226 | Valid |
| | 3 | 0.741 | 0.226 | Valid |
| | 4 | 0.708 | 0.226 | Valid |
| | 5 | 0.733 | 0.226 | Valid |
| | 6 | 1 | 0.226 | Valid |
| | 7 | 0.729 | 0.226 | Valid |
| | 8 | 0.654 | 0.226 | Valid |

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire can be said to be valid if the questionnaire statement is able to express something that is measured by the questionnaire. Based on the results of the Table 3, validity testing shows that the

calculated r_{value} for all research variables is $> r_{\text{table}}$ (0.226), so it can be assumed that the questionnaire data is valid.

Reliability test

Reliability test is a test tool for measuring questionnaires (Ghozali, 2011). The measurement used in this research is Cronbach Alpha, where if the Cronbach Alpha of the research variable is > 0.6 then the variable is reliable. According to Sujerweni (2014) if the Cronbach Alpha value is > 0.6 it is said to be reliable.

Table 4

Reliability Test

| Variable | Alpha | Cronbach Alpha | Criteria |
|---|-------|----------------|----------|
| Self-Assessment System (X_1) | 0.6 | 0.922 | Reliable |
| Understanding Tax Regulations (X_2) | 0.6 | 0.844 | Reliable |
| Taxpayer Compliance (Y) | 0.6 | 0.938 | Reliable |

Based on the results of the Table 4, reliability testing shows that the Cronbach's Alpha value of the instrument for all research variables has a Cronbach's alpha value > 0.60 , so it can be said that the instrument in this research is reliable and suitable for use.

Classic assumption test

These tests consist of normality tests, heteroscedasticity tests and multicollinearity tests.

Table 5

Normality Test

| | N | Mean | Std. Deviation |
|-------------------------------|----|---------|----------------|
| Self-Assessment System | 74 | 32.6081 | 6.22372 |
| Understanding Tax Regulations | 74 | 23.0676 | 4.52188 |
| Taxpayer Compliance | 74 | 32.3243 | 6.09763 |
| Valid N (listwise) | 74 | | |

If the variance coefficient value = $< 30\%$, then the data is normally distributed (Norfai, 2020).

$$\text{Nilai Koefisiens varians} = \frac{\text{Standar Deviasi}}{\text{Mean}} \times 100$$

Self-Assessment System : 19.09.

Understanding of Tax Regulations : 19.6.

Taxpayer Compliance : 18.86.

It can be concluded that each variable has a Std. deviation < 30 , then the data is declared normal.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual from one observation to another is constant, it is called homoscedasticity and if it is different, it is called heteroscedasticity. Most cross-section data contain heteroscedasticity situations because this data collects data that represents various sizes (small, medium and large) (Ghozali, 2012).

Table 6

Heteroskedasticity Test

| Model | Unstandardized Coefficients | | Standardized | | |
|-------------------------------|-----------------------------|------------|-------------------|-------|------|
| | B | Std. Error | Coefficients Beta | t | Sig. |
| 1 (Constant) | 5.489 | 1.316 | | 4.172 | .000 |
| Self-Assessment System | -.061 | .067 | -.180 | -.905 | .369 |
| Understanding Tax Regulations | -.067 | .093 | -.144 | -.725 | .471 |

In the heteroscedasticity test, there was no heteroscedasticity problem because the sig value of the Self-Assessment System was $0.369 > 0.05$. In the heteroscedasticity test, there is no heteroscedasticity problem because the sig value for understanding tax regulations is $0.471 > 0.05$. From the results of the Glejser test above, it can be concluded that the self-assessment system and understanding tax regulations in increasing taxpayer compliance does not occur heteroscedasticity as proven by the significance value of all variables > 0.05 . The Heteroskedasticity Test uses the concept of the Glejser heteroscedasticity test by Raharjo (2018).

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. One way to detect the presence or absence of multicollinearity is to look at the variance inflation factor (VIF) value. The following shows the results of descriptive statistics of research data.

Table 7

Multicollinearity test

| Model | Collinearity Statistics | |
|-------------------------------|-------------------------|-------|
| | Tolerance | VIF |
| 1 | | |
| (Constant) | | |
| Self-Assessment System | .323 | 3.093 |
| Understanding Tax Regulations | .323 | 3.093 |

Based on the Table 7, it is known that all VIF values for the self-assessment system and understanding of tax regulations do not experience symptoms of multicollinearity, tolerance > 0.10 and VIF < 10 , no problems or symptoms of multicollinearity occur.

Multiple Linear Regression Analysis

This test consists of the t_{test} (partial), F_{test} (simultaneous) and analysis of the coefficient of determination (R_{Square}). The t_{test} (partial) and F_{test} (simultaneous) can be seen from the following criteria: If $t_{count} > t_{table}$, there is a partial influence and vice versa. If $F_{count} > F_{table}$, there is a simultaneous influence and vice versa.

T_{test}

The following significance test is used to provide a decision to accept or reject the hypothesis made in this research. The results of the hypothesis test can be seen in Table 9 below.

Table 8

Results T_{tes}

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.206 | 1.885 | | 1.700 | .093 |
| | Self-Assessment System (X_1) | .552 | .097 | .563 | 5.710 | .000 |
| | Understanding tax regulations (X_2) | .482 | .133 | .358 | 3.624 | .001 |

Based on the Table 8, the t-test was found to have significance in the Self-Assessment System variable (X_1), where the sig value was $0.000 < 0.05$ and the calculated t_{value} was $5.710 > t_{table}$ 1.993, so it was concluded that the t-test was accepted, meaning there was an influence which is significant between the Self-Assessment System in increasing taxpayer compliance partially. In the variable understanding of tax regulations (X_2), it was found that the t-test significance was $0.001 < 0.05$ and the calculated t-value was $3.624 > t_{table}$ 1.993, so it was concluded that

the t-test was accepted, meaning there was a significant influence between understanding tax regulations in increasing compliance partial taxpayer.

To determine the magnitude of the influence of the self-assessment system and understanding of tax regulations in increasing taxpayer compliance, a simultaneous regression test was carried out between all the following variables in Table 9.

Table 9

F_{test} Results

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1 | Regression | 2107.69 | 2 | 1053.846 | 123.364 | .000 ^b |
| | Residual | 606.52 | 71 | 8.543 | | |
| | Total | 2714.21 | 73 | | | |

It is explained in the table above that, $F_{\text{count}} > F_{\text{table}}$, namely $123.364 > 3.13$ and sig $0.000 < 0.05$, it is concluded that the relationship between the self-assessment system and understanding tax regulations in increasing taxpayer compliance has a significant (simultaneous) influence.

Coefficient of Determination

To find out the magnitude of the contribution of the self-assessment system variables and understanding tax regulations in improving taxpayer compliance, it can be explained in the following table.

Table 9

Coefficient of Determination Test Results (R²)

| | Model R | R _{square} | Adjusted R ² | Std. Error |
|---|-------------------|---------------------|-------------------------|------------|
| 1 | .881 ^a | .777 | .770 | 2.92277 |

The Table 9 shows that the Adjusted R² value is 0.770, so it can be concluded that this quantity contributes to influencing the Self-Assessment System and understanding of tax regulations in increasing taxpayer compliance by 77% of the total 100% and the remaining 33% is influenced by other factors which except this research.

4. Conclusion

The analysis of the research findings reveals that survey participants demonstrated higher levels of compliance among individual taxpayers. The self-assessment mechanism and a comprehensive comprehension of tax laws play a pivotal role in enhancing the compliance of individual taxpayers. Emphasizing education on tax regulations is crucial, as taxpayers should receive transparent information about their tax responsibilities. Consequently, drawing from the conducted tests and discussions, it can be inferred that the self-assessment system significantly influences taxpayer compliance, and a clear understanding of tax regulations also contributes significantly to taxpayer compliance.

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