

## DAFTAR PUSTAKA

- Al-Ttaff, L. H. A., & Abdul-Jabbar, H. (2016). Service quality and income tax non-compliance among small and medium enterprises in Yemen. *Journal of Advanced Research in Business and Management Studies*, 4(1), 12–21.
- Amirul, H. (2007). *Metodologi Penelitian Pendidikan*. Pustaka Setia.
- Anggadini, S. D., Surtikanti, S., Bramasto, A., & Fahrana, E. (2022). Determination of Individual Taxpayer Compliance in Indonesia: A Case Study. *Journal of Eastern European and Central Asian Research (JEECAR)*, 9(1), 129–137. <https://doi.org/10.15549/jeecar.v9i1.883>
- Nugroho, A.H.D. & Sulistyawati, A.I. (2019). Taxpayer Compliance Determinants: An Empirical Study. *Jurnal Akuntansi*, 23(3), 482–493. <https://doi.org/10.24912/ja.v23i3.1030>
- Arini Novandalina, Sarbullah Sarbullah, & Rokhmad Budiyo. (2022). The Effect of Tax Sanctions, Taxpayer Awareness, And Quality of Tax Services on Taxpayer Compliance with Personal Persons at KPP Pratama Pati. *Proceedings International Seminar on Accounting Society*.
- Badan Pusat Statistik. (2023). *Realisasi Pendapatan Negara (Milyar Rupiah), 2021-2023*. Bps.Go.Id. <https://www.bps.go.id/indicator/13/1070/1/realisasi-pendapatan-negara.html>
- Bahri, S. (2020). ANALISI FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK DENGAN KESADARAN WAJIB PAJAK SEBAGAI VARIABEL INTERVENING. *Jurnal Riset Akuntansi Dan Bisnis*, 20(1), 1–15. <https://doi.org/10.30596/jrab.v20i1.4754>
- Carsamer, E., & Abbam, A. (2020). Religion and tax compliance among SMEs in Ghana. *Journal of Financial Crime*, 30(3), 759–775. <https://doi.org/10.1108/JFC-01-2020-0007>
- Christina, S. (2022). Tax compliance of individual taxpayer in DKI Jakarta, Indonesia. *International Journal of Trade and Global Markets*, 15(1), 96. <https://doi.org/10.1504/IJTGM.2022.120908>
- Dharmayanti, N. (2023a). The Effect of Tax Office Service Quality and Taxpayer Income On Land And Building Tax Compliance. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(1), 48–64. <https://doi.org/10.30656/jak.v10i1.4927>
- Dharmayanti, N. (2023b). The Effect of Tax Office Service Quality and Taxpayer Income On Land And Building Tax Compliance. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(1), 48–64.
- Endang Dwi Wahyuni, K. B. O. D. L. (2022). *Potret Kepatuhan Wajib Pajak UMKM; Pendekatan Theory of Planned Behavior*. <https://ummpress.umm.ac.id/ebook/sampling/Monograf%20-%20Potret%20Kepatuhan%20Wajib%20Pajak%20UMKM/>

- Firmansyah, A., Harryanto, H., & Trisnawati, E. (2022). Peran mediasi sistem informasi dalam hubungan sosialisasi pajak, sanksi pajak, kesadaran pajak dan kepatuhan wajib pajak orang pribadi. *Jurnal Pajak Indonesia*, 6(1), 130–142.
- Firmansyah Amrie, Harryanto, & Trisnawati, E. (2022). Peran Mediasi Sistem Informasi Dalam Hubungan Sosialisasi Pajak, Sanksi Pajak, Kesadaran Pajak Dan Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Pajak Indonesia*, 6, 130–142.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Hamid, N. A., Ibrahim, N. A., Ariffin, N., Taharin, R., & Jelani, F. A. (2019a). Factors Affecting Tax Compliance among Malaysian SMEs in E-Commerce Business. *International Journal of Asian Social Science*, 9(1), 74–85. <https://doi.org/10.18488/journal.1.2019.91.74.85>
- Hamid, N. A., Ibrahim, N. A., Ariffin, N., Taharin, R., & Jelani, F. A. (2019b). Factors Affecting Tax Compliance among Malaysian SMEs in E-Commerce Business. *International Journal of Asian Social Science*, 9(1), 74–85. <https://doi.org/10.18488/journal.1.2019.91.74.85>
- Hanina Halimah Sa'diyah, Rosyid Nur Anggara Putra, & Muh Rudi Nugroho. (2021). THEORY OF ATTRIBUTION DAN KEPATUHAN PAJAK DI MASA PANDEMI COVID-19. *Scientax*, 3(1), 51–69. <https://doi.org/10.52869/st.v3i1.182>
- Hantono, H., & Sianturi, R. F. (2022). Pengaruh Pengetahuan pajak, sanksi pajak terhadap kepatuhan pajak pada UMKM kota Medan. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), 747–758.
- Heider, F. (1958). *The Psychology of Interpersonal Relations*.
- Heryanto, M., & Toly, A. A. (2013). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Kegiatan Sosialisasi Perpajakan, dan Pemeriksaan Pajak Terhadap Penerimaan Pajak Penhasilan di KPP Pratama Surabaya Sawahan. *Tax & Accounting Reviwe*, 1(1), 124–135.
- Hidayat, T., & Afyanti, P. (2019). Pengaruh Penerapan E-SPT dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 4(01), 55–70.
- Hong, N. T. P. (2023). Suggestions for the City from Examining Impacts of Non-Economic Factors Affecting Voluntary Tax Compliance – Case of Vietnam Businesses. *International Journal of Professional Business Review*, 8(3), e0934. <https://doi.org/10.26668/businessreview/2023.v8i3.934>
- Huda, N., & Merliyana, M. (2020). Pengetahuan Wajib Pajak, Pelayanan Fiskus, dan Sanksi Perpajakan Berpengaruh Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Pengetahuan Wajib Pajak, Pelayanan Fiskus, Dan Sanksi Perpajakan Berpengaruh Terhadap Kepatuhan Wajib Pajak Orang Pribadi*.

- Indaswari, P. C., Adnyana, I. N. K., & Sudiartana, I. M. (2021). Analisis Faktor-Faktor yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Gianyar. *KARMA (Karya Riset Mahasiswa Akuntansi)*, 1(1).
- Isna Rifka Sri Rahayu. (2022, November 21). *Minim Sosialisasi, Partisipasi Pajak di Sektor UMKM Rendah*. Kompas.Com. <https://money.kompas.com/read/2022/11/21/202508926/minim-sosialisasi-partisipasi-pajak-di-sektor-umkm-rendah?page=all>
- Jatmiko, A. N. (2006). *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)*. Doctoral dissertation, Program Pasca Sarjana Universitas Diponegoro).
- Kartikasari, N., & Yadnyana, I. K. (2020). Pengetahuan Perpajakan, Sanksi Pajak Kesadaran Wajib Pajak dan Kepatuhan WPOP Sektor UMKM. *E-Jurnal Akuntansi*, 31(4), 925–936.
- Khairunisa, R. (2018). FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI (STUDI KASUS PADA KANTOR PELAYANAN PAJAK PRATAMA KLATEN). *Universitas Islam Indonesia*.
- Kushwah, S. V., Nathani, N., & Vigg, M. (2021a). Impact of Tax Knowledge, Tax Penalties, and E-Filing on Tax Compliance in India. *Indian Journal of Finance*, 15(5–7), 61. <https://doi.org/10.17010/ijf/2021/v15i5-7/164493>
- Kushwah, S. V., Nathani, N., & Vigg, M. (2021b). Impact of Tax Knowledge, Tax Penalties, and E-Filing on Tax Compliance in India. *Indian Journal of Finance*, 15(5–7), 61. <https://doi.org/10.17010/ijf/2021/v15i5-7/164493>
- Yuliant, L.N. (2022). PENGARUH SOSIALISASI PERPAJAKAN, KESADARAN WAJIB PAJAK, DAN PEMAHAMAN INSENTIF PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM PADA MASA PANDEMI COVID-19. *MANAJEMEN*, 2(1), 46–53. <https://doi.org/10.51903/manajemen.v2i1.127>
- Loo, E. C. (2006). *The influence of the introduction of self assessment on compliance behaviour of individual taxpayers in Malaysia*.
- Loo, E. C., Mckerchar, M., & Hansford, A. N. N. (2009a). Understanding the compliance behaviour of Malaysian individual taxpayers using a mixed method approach. *Journal of the Australasian Tax Teachers Association*, 4(1), 181–202.
- Loo, E. C., Mckerchar, M., & Hansford, A. N. N. (2009b). Understanding the compliance behaviour of Malaysian individual taxpayers using a mixed method approach. *Journal of the Australasian Tax Teachers Association*, 4(1), 181–202.
- Madumere, I. (2020). ABERRANCE AND COMPLIANCE OF TAX PAYMENT: A STUDY OF SMEs IN ABA, ABIA STATE. *Journal of Forensic Accounting & Fraud Investigation (JFAFI)*, 58–78.



- Masunga, Mapesa, & Nyalle. (2020). Quality of E-Tax System and its Effect on Tax Compliance (Evidence from Large Taxpayers in Tanzania). *International Journal of Commerce and Finance*.
- Michael, A., & Dixon, R. (2019). Audit data analytics of unregulated voluntary disclosures and auditing expectations gap. *International Journal of Disclosure and Governance*, 16(4), 188–205. <https://doi.org/10.1057/s41310-019-00065-x>
- 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). *Jurnal Akuntansi*, 2(1).
- Hamid, N.A., Rasit, Z.A., Ishak, A.I.B., Hamid, R.B.A., Abdullah F.A., & Soliha Sanusif. (2020). Determinants of Tax Compliance among Grabcar in Malaysia. *International Journal of Innovation, Creativity and Change*, 10(11).
- Newman, W. , M. N. , C. M. , & O. W. (2018). Literature review on the impact of tax knowledge on tax compliance among small medium enterprises in a developing country. *Journal of Legal, Ethical and Regulatory Issues*, 22(4), 1–15.
- Nguyen, T. H. (2022). The Impact of Non-Economic Factors on Voluntary Tax Compliance Behavior: A Case Study of Small and Medium Enterprises in Vietnam. *Economies*, 10(8), 179. <https://doi.org/10.3390/economies10080179>
- Nofiani, F., & Napisah, L. S. (2022). PENGARUH PERSEPSI ATAS EFEKTIFITAS SISTEM PERPAJAKAN DAN PEMAHAMAN TERHADAP KEPATUHAN WAJIB PAJAK UMKM SEPATU DI CIBADUYUT. *Riset Akuntansi Dan Perbankan*, 16(2), 759–770.
- Novandalina, A., Sarbullah, & Budiyono, R. (2022). *THE EFFECT OF TAX SANCTIONS, TAXPAYER AWARENESS, AND QUALITY OF TAX SERVICES ON TAXPAYER COMPLIANCE WITH PERSONAL PERSONS AT KPP PRATAMA PATI*. 3.
- Oladipupo, A. O., & Obazee, U. (2016a). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *IBusiness*, 08(01), 1–9. <https://doi.org/10.4236/ib.2016.81001>
- Oladipupo, A. O., & Obazee, U. (2016b). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *IBusiness*, 08(01), 1–9. <https://doi.org/10.4236/ib.2016.81001>
- Oliviandy, N. A., Astuti, T. P., & Siddiq, F. R. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak UMKM Selama Pandemi Covid-19. *Wahana Riset Akuntansi*, 9(2), 91. <https://doi.org/10.24036/wra.v9i2.112026>
- Permana, A. A., Chomsatu, Y., & Dewi, R. R. (2022). Determinan kepatuhan wajib pajak orang pribadi. *AKUNTABEL*, 19(2), 411–419.

- Pujilestari, H., Humairo, M., Amrie Firmansyah, & Estralita Trisnawati. (2021a). Peran Kualitas Pelayanan dalam Kepatuhan Wajib Pajak Orang Pribadi: Sosialisasi Pajak dan Sanksi Pajak. *Jurnal Wahana Akuntansi*, 16(1), 36–51. <https://doi.org/10.21009/wahana.16.013>
- Pujilestari, H., Humairo, M., Amrie Firmansyah, & Estralita Trisnawati. (2021b). Peran Kualitas Pelayanan dalam Kepatuhan Wajib Pajak Orang Pribadi: Sosialisasi Pajak dan Sanksi Pajak. *Jurnal Wahana Akuntansi*, 16(1), 36–51. <https://doi.org/10.21009/wahana.16.013>
- Purnaditya, R. R., & R. A. (2015). Pengaruh pemahaman pajak, kualitas pelayanan dan sanksi pajak terhadap kepatuhan pajak (Studi Empiris Pada WP OP yang Melakukan Kegiatan Usaha di KPP Pratama Semarang Candisari). *Doctoral Dissertation, Fakultas Ekonomika Dan Bisnis*.
- Puteri, P. O., Syofyan, E., & Mulyani, E. (2019). Analisis pengaruh sanksi administrasi, tingkat pendapatan, dan sistem samsat drive thru terhadap kepatuhan wajib pajak kendaraan bermotor. *Jurnal Eksplorasi Akuntansi*, 1(3), 1569–1588.
- Putra, I. N. A., & Setiawan, P. E. (2020a). The Effect of Taxpayer Awareness, Service Quality, Taxation Understanding, and Application of E-Filling System on Corporate Taxpayer Compliance. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 4(2).
- Putra, I. N. A., & Setiawan, P. E. (2020b). The effect of taxpayer awareness, service quality, taxation understanding, and application of e-filling system on corporate taxpayer compliance. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 219–224.
- Risa, N., & Sari, M. R. P. (2021). Pengaruh Penerapan PP Nomor 23 Tahun 2018 Dan Modernisasi Perpajakan Serta Tingkat Kepatuhan Wajib Pajak UMKM di Kota Bekasi. *JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 12(1), 20–37.
- Sa'diyaha, H. H., Putrab, R. N. A., & Nugroho, M. R. (2021). THEORY OF ATTRIBUTION DAN KEPATUHAN PAJAK DI MASA PANDEMI COVID-19. *Jurnal Kajian Ilmiah Perpajakan Indonesia*, 3.
- Sadress, N., Bananuka, J., Orobia, L., & Opiso, J. (2019). Antecedents of tax compliance of small business enterprises: a developing country perspective. *International Journal of Law and Management*, 61(1), 24–44.
- Salindeho, & Vika Awuri. (2021). The Effect Of Tax Awareness, Tax Socialization, Tax Sanctions And Service Quality On Motor Vehicles Taxpayer Compliance (A Case Study At Kantor Bersama Samsat Karangploso). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 2.
- Saptono, P. B., Hodžić, S., Khozen, I., Mahmud, G., Pratiwi, I., Purwanto, D., Aditama, M. A., Haq, N., & Khodijah, S. (2023). Quality of E-Tax System and Tax Compliance Intention: The Mediating Role of User Satisfaction. *Informatics*, 10(1), 22. <https://doi.org/10.3390/informatics10010022>

- Saputri, D. A., & Sulistia, E. (2020). Pengaruh Pengetahuan Peraturan Perpajakan Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak Pratama Bandung Karees. *Journal of Accounting, Finance, Taxation, and Auditing (JAFTA)*, 1(2), 26–47. <https://doi.org/10.28932/jafta.v1i2.2453>
- Sentanu, I. N. W., & Budiarta, K. (2019). Effect of taxation modernization on tax compliance. *International Research Journal of Management, IT and Social Sciences*, 6(4), 207–213. <https://doi.org/10.21744/irjmis.v6n4.683>
- Sifile, O., Kotsai, R., Mabvure, J. T., & Chavunduka, D. (2018). Effect of e-tax filing on tax compliance: A case of clients in Harare, Zimbabwe. *African Journal of Business Management*, 12(11), 338–342. <https://doi.org/10.5897/AJBM2018.8515>
- Srimulyani, E., & Sofianty, D. (2022). Pengaruh Sosialisasi Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Bandung Conference Series: Accountancy*.
- Sugiyono. (2008). *Metode Penelitian Kuantitatif Kualitatif dan R&D*.
- Susuawu, D., Ofori-Boateng, K., & Amoh, J. K. (2020). DOES SERVICE QUALITY INFLUENCE TAX COMPLIANCE BEHAVIOUR OF SMES? A NEW PERSPECTIVE FROM GHANA. *International Journal of Economics and Financial Issues*, 10, 50–56. <https://doi.org/10.32479/ijefi.10554>
- Tan, R., Hizkiel, Y. D., Firmansyah, A., & Trisnawati, E. (2021a). Kepatuhan Wajib Pajak Di Era Pandemi Covid 19: Kesadaran Wajib Pajak, Pelayanan Perpajakan, Peraturan Perpajakan. *Educoretax*, 1(3), 208–218. <https://doi.org/10.54957/educoretax.v1i3.35>
- Tan, R., Hizkiel, Y. D., Firmansyah, A., & Trisnawati, E. (2021b). Kepatuhan Wajib Pajak Di Era Pandemi Covid 19: Kesadaran Wajib Pajak, Pelayanan Perpajakan, Peraturan Perpajakan. *Educoretax*, 1(3), 208–218. <https://doi.org/10.54957/educoretax.v1i3.35>
- Timur, A. M. (2019). DETERMINAN KEPATUHAN PELAPORAN SPT TAHUNAN WAJIB PAJAK ORANG PRIBADI PADA INSTANSI MILITER (Studi Pada YONIF 403/Wirasada Pratista Yogyakarta). *Universitas Islam Indonesia*.
- Wardani, D. K., & Kartikasari, F. (2020). Pengaruh sosialisasi PP 23/2018 terhadap kepatuhan wajib pajak UMKM dengan pemahaman wajib pajak sebagai variabel intervening. *Jurnal Penelitian Ekonomi Dan Akuntansi (JPENSI)*, 5(1), 1–16.
- Wulandari, R., & Risal, E. K. (2020). Sosialisasi Memoderasi Kepatuhan Wajib Pajak UMKM. *RJABM (Research Journal of Accounting and Business Management)*, 4(2), 97–115.
- YUSUF, M., FURQON, I. K., & STIAWAN, D. (2022). AX SOCIALIZATION, TAX KNOWLEDGE, AND TAX SANCTIONS' INFLUENCE ON TAXPAYER COMPLIANCE WITH INDIVIDUALS AT KPP PRATAMA PEKALONGAN. *Urnal Ilmiah Akuntansi Universitas Pamulang*, 10.