

The Effect of E-Bupot Unification on Corporate Taxpayer Compliance in The Implementation of Tax Obligations in Jabodetabek

Hubertus Maria Rosariandoko Wijanarko^{1*}, Afton Triadi¹

¹Accounting Department, BINUS Online, Universitas Bina Nusantara, Jakarta, Indonesia
hubertus.maria@binus.ac.id, afton.triadi@binus.ac.id

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ABSTRACT:

The increase taxpayer compliance throughout the country, the Indonesian Government has made several improvements and modernizations to the national tax system, including implementing this unified e-Bupot system, which serves as a means for taxpayers to prepare and report their Income Tax, especially Income Tax Articles 15, 22, 23/26, and Article 4 Paragraph (2). This e-Bupot system can be accessed by corporate taxpayers who already have an e-filing account on the DGT Online website and have been socialized by the government through relevant agencies. This research aims to determine the factors of e-Bupot Unification and socialization and understanding that influence the level of the corporate taxpayer in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi). This research consists of three variables, two independent variables, and one dependent variable. The data distributed is primary data in the form of a questionnaire and secondary data obtained from corporate taxpayers in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi). The Statistical method used was multiple regression analysis, a sample of 206 respondents was obtained. The research results show that the variables e-Bupot Unification (X1), Socialization, and Understanding (X2), and have a significant effect on Tax Payer Compliance (Y).

Keywords: e-Bupot, Socialization, Corporate Taxpayer, Tax Obligations

I. INTRODUCTION

Taxes are mandatory levies from the people addressed to the state, every tax money paid by the people will go into the state revenue post from the tax sector. Until now, taxes have been one of the main stable revenue budgets for the country. And in 2023 Tax Revenue in Indonesia amounted to Rp. 432.25 trillion. Taxes themselves are expected to help in the development and development of each country. In addition, taxes are also used to fund development in each center and region, such as building public facilities and financing the health and education budgets, and developments facilitated by the state for its people. Tax collection in Indonesia originated from the official assessment system and currently uses a self-assessment system which means that the amount of tax owed is determined by the taxpayer. In this case, the activities of calculating, calculating, depositing, and reporting taxes owed are carried out by the taxpayer himself based on tax laws and regulations. The role of the tax-collecting institution is only to supervise through a series of supervisory and law enforcement actions (Tax Audit and Investigation).

In Article 1 paragraph 1 of Law No. 28 of 2007 concerning General Provisions and Tax Procedures reads "Taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on law by not getting direct rewards and are used for state purposes for the greatest prosperity of the people". According to Prof. Dr. Rochmat Soemitro SH, the tax itself is a contribution of the people to the state treasury that does not get *contraprestasi* directly useful for state expenditure (Resmi, 2018: 2).

Tax function As a source of state revenue, it functions to finance state expenditures (budgetary). The Budgetair function itself is one of them to carry out development, the state needs costs. This cost can be obtained from tax revenue. Taxes are also used to finance expenses such as road maintenance, transportation development, and so on. For these financings, the budget is issued from the government's state budget, which is one of the domestic revenues. Of course, revenue from the tax sector is expected to increase from year to year.

The demands of competition on companies to manage their business more effectively and efficiently are also an obligation for all companies. This is done to achieve the company's goal of obtaining the maximum profit in managing the company (I Made Sukartha, 2018).

In Article 1 paragraph 10 PER 04 / PJ / 2017, the e-Bupot application is software provided on the Directorate General of Taxes' website that can be used to make Proof of Withholding, Make and Report Periodic Income Tax Returns Article 23 and/or Article 26 in the form of electronic documents listed. The e-Bupot rules themselves are contained in PER 04 / PJ / 2017 concerning the Form, Content, Procedures for Filling and Submitting Periodic Income Tax Return Article 23 and/or Article 26 as well as the Form of Proof of Withholding Income Tax Article 23 and/or Article 26.

In this study, the scientific approach used is the Technology Acceptance Model (TAM) model. The Technology Acceptance Model (TAM) is a model of acceptance of information technology systems that will be used by users (Mustakini, 2007). This TAM model is used to explain the use and acceptance of individuals towards the use of information technology systems. TAM more specifically explains the main determinants of a person's decision to use a technology and TAM also explains why many information technology systems fail to be implemented because the users have no interest in using them.

The TAM factor itself is a model to predict and explain how technology users accept and use the technology in their work, this model was developed by (Davis et al., 1989). According to Sari & Hermanto's research (2016), the technology acceptance model is an information systems theory that aims to explain how users understand and use information technology. The Technology Acceptance Model aims to explain and predict user acceptance of technology. The Technology Acceptance Model is a development of the Theory of Reasonable Action (TRA) which predicts user acceptance of technology based on the influence of two factors, namely perceived usefulness and perceived ease of use.

Based on several sentences written by the author, therefore the author is interested in examining and discussing further "The Effect of E-bupot Unification on Compliance of Corporate Taxpayers in the Implementation of Tax Obligations in Jakarta, Bogor, Depok, Tangerang, and Bekasi."

II. LITERATURE REVIEW

A. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a model for accepting information technology systems that will be used by users (Mustakini, 2007). This TAM model is used to explain individual use and acceptance of the use of information technology systems. TAM more specifically explains the main determinants of a person's decision to use technology and TAM also explains why many information technology systems fail to be implemented because the user has no interest in using them.

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B. E-Bupot Unification

Referring to article 1 point 7 of the Regulation of the Director General of Taxes Number PER-24 / PJ / 2021, the Unified Periodic Income Tax Return (hereinafter referred to as the Unified Periodic Income Tax Return) is a Periodic Tax Return used by Income Tax Withholders/Collectors to report the obligation to withhold and/or collect Income Tax, remittance of withholding and/or collection of Income Tax, and/or remittance of several types of Income Tax in 1 (one) Tax Period, by the provisions of laws and regulations in the field of taxation.

e-Bupot Unification Application is software provided on the Directorate General of Taxes' website or certain channels determined by the Director General of Taxes that can be used to make Unification Withholding/Collection Slip, as well as fill out, and submit Unification Periodic Income Tax Return.

C. Socialization and Understanding

According to West and Turner (2018), knowledge is not an objective concept but is formed subjectively by someone who knows. Knowledge develops from experience and the experience is subjective. Then all knowledge is a product of social activity and those who do not know can become someone who is truly objective. Meanwhile, knowledge is information that is contextual, relevant, and useful. Yulianti (2018) states that knowledge and understanding of

tax regulations is a process where taxpayers know about taxation and apply that knowledge to pay taxes. There are several indicators taxpayers understand tax regulations, among others:

- a. Obligation to have an NPWP;
- b. Knowledge and understanding of rights and obligations;
- c. Knowledge and understanding of tax sanctions;
- d. Knowledge and understanding of PTKP, PKP, and tax rates;
- e. Taxpayers know and understand tax regulations.

Tax knowledge according to Carolina (2014) is tax information that taxpayers can use as a basis for acting, making decisions, and taking certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation. If taxpayers have sufficient tax knowledge regarding these three things, it will be easier for taxpayers to carry out their tax obligations. A lack of knowledge and understanding of taxation knowledge can be an obstacle to the implementation of tax obligations.

D. Corporate Taxpayer Compliance

Damajanti (2017: 1) states the definition of taxpayer compliance defined by several researchers quoted from Palil (2010), namely according to Andreoni, Erard, and Feinstein: Taxpayer compliance is the willingness of taxpayers to comply with tax regulations to achieve economic balance in a country. According to Kirchler, taxpayer compliance is a general term to describe the willingness of taxpayers to pay their tax obligations. Then according to Song and Yarbrough, taxpayer compliance is the ability and willingness to comply with tax regulations determined by ethics, law, environment, and other situational factors.

E. Research Framework

The research framework based on theoretical foundations is as follows

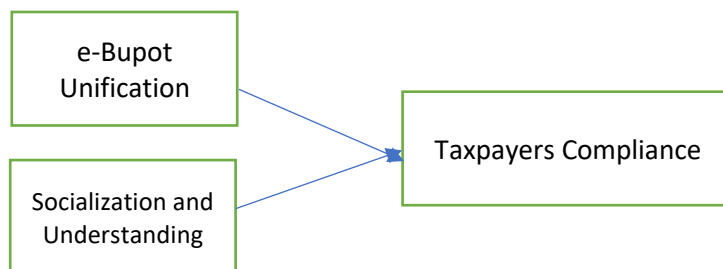


Figure 1. Research Framework Hypothesis

F. Hypothesis

1. e-Bupot Unification on Corporate Taxpayer Compliance

Tax administration is seen as a function, system, and institution (Mustikawati, 2015: 3). According to Rahayu et al., (2009: 125) the modernization of tax administration is expected to increase the level of taxpayer compliance. The modern tax administration system is the implementation of various programs and activities set out in tax administration reform.

The application of a modern tax administration system is the application of a tax administration system that has improved or improved its performance, both individually, in groups, and institutionally. The application of this system is expected to be more efficient, economical, and fast. In addition, the modern tax administration system also embraces the latest technological advances including the development of the Tax Information System (SIP) with a functional approach into an Integrated Tax Administration System (SPAT) controlled by a case

management system and various services based on e-systems such as e-SPT, e-filing, e-payment, and e-registration.

H1: e-Bupot Unification on Corporate Taxpayer Compliance Effect of Tax

2. Digitalization on compliance

The Convenience principle relates to the services provided by the tax authorities to taxpayers, both in the form of comfort and ease of procedures to the time of collection following the conditions of the taxpayer. E. R. A. Seligman revealed that the principle of convenience relates to a statement of how the tax is paid, when it must be paid, where it must be paid, and under what conditions the tax is paid.

In Indonesia, the Directorate General of Taxes strives to provide facilities that can make taxpayers feel comfortable in carrying out their obligations. The steps taken by the Directorate General of Taxes include providing SPT drop boxes in several strategic locations, such as shopping centers and offices so that taxpayers no longer need to queue at the tax service office and save transportation costs. In addition, the development of an online-based administration system also makes paying or depositing taxes easier.

H2: Tax Digitalization Affects Compliance

3. Digitalization of Taxation on Corporate Taxpayer Compliance

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III. METHODS

The method used in this research is quantitative research. The data source in this study uses secondary data. The population of the research object is corporate taxpayers in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi). Corporate taxpayers are a group or group of categories depending on the type and legal status including their business class, whether small, medium, or large businesses in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi). Because the category or business class of the Corporate Taxpayer will also affect its tax obligations in terms of rates and others. The general description in this study is based on the results of descriptive analysis of respondents who have been collected. Of the 228 respondents who have been distributed, a total of 206 respondents have been collected to conduct this research. In the questionnaire, some questions describe the characteristics of the respondents, such as the domicile of the Corporate Taxpayer and ever using the taxation application. Then with the application, statistical tests will be carried out, namely descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing.

Dependent variables include:

Dependent variables together. Namely the dependent variable (Y) Taxpayer compliance, and the independent variable (X), E-Bupot Unification, and Socialization and Understanding.

IV. RESULTS AND DISCUSSION

A. Descriptive Statistical Analysis

Respondents who are the object of this research are tax department employees in a company, who are corporate taxpayers, domiciled in the Jabodetabek area (Jakarta, Bogor, Depok, Tangerang, Bekasi), who have used the e-Bupot Unification application or the e-SPT application that has been used before. The company where they work is domiciled in the Jabodetabek area from various industrial sectors. A total of 206 respondents were sampled, consisting of 82 respondents from Jakarta, 10 respondents from Bogor, 14 respondents from Depok, 54 respondents from Tangerang, and 46 respondents from Bekasi.

A. Descriptive Statistics

The test was carried out using the SPSS 25 statistical tool. Table 1 below describes the descriptive statistics of all valid variable data used in this study totaling 206 sample data:

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	206	18	30	26,22	2,832
X2	206	18	35	30,49	3,109
Y1	206	22	30	26,70	2,155
Valid N (listwise)	206				

Based on the results of the descriptive statistical test in Table 4.10 above, it shows that N, or the number of valid variable data used in this study amounted to 206 sample data. The following is the interpretation: Independent Variable (X1), namely e-Bupot Unification, it is known that the minimum value of the e-Bupot Unification variable is 18 and the maximum value is 30 so that the average value (mean) is 26.22 with a standard deviation of 2,832.

This shows that the mean value is greater than the standard deviation so that it can be identified that the results are good. Independent Variable (X2), namely Socialization and Understanding, it is known that the minimum value of the Socialization and Understanding variable is 18 and the maximum value is 35, so that the average value (mean) is 30.49 with a standard deviation of 3.109. This shows that the mean value is greater than the standard deviation so that it can be identified that the results are good. Dependent variable (Y), namely taxpayer compliance, it is known that the minimum value of the taxpayer compliance variable is 22 and the maximum value is 30, so the average value (mean) is 26.70 with a standard deviation of 2.155. This shows that the mean value is greater than the standard deviation so that it can be identified that the results are good.

B. Classical Assumption Test

1. Normality Test

The normality test aims to test whether the confounding or residual variables in the regression model have normal or abnormal distribution. So if the sig value > 0.05, it can be concluded that the data is normally distributed. In this study using the Kolmogorov-Smirnov test (K-S) non-parametric statistical test with the following results:

Table 2. Normality Test
One-Sample Kolmogorov-Smirnov Test
Unstandardized Residual

N		103
Normal	Mean	0,0000000
Parameters ^{a,b}	Std. Deviation	1,78549074
Most Extreme	Absolute	0,070
Differences	Positive	0,058

	Negative	-0,070
Test Statistic		0,070
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: SPSS 25 Data Processing Results

Apart from using the Kolmogorov-Smirnov test (K-S), the normality test can also be done using graphical analysis and statistical tests or probability plots (P-plot). The following are the results of the normality test using the P-plot test.

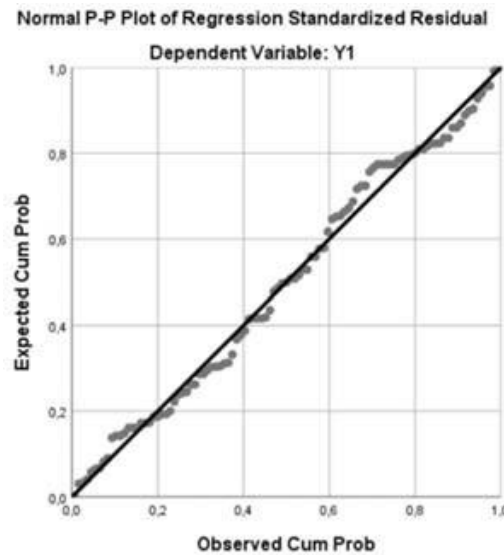


Figure 2. P-Plot Normality Test Results

Source: SPSS 25 Data Processing Results, 2023

2. Multicollinearity Test

The multicollinearity test is done by observing the Variance Inflation Factor (VIF) and tolerance value of each variable. It is said that there are no symptoms of multicollinearity if the VIF value is less than 10 and the tolerance value is more than 0.10 (Ghozali, 2018).

Table 3. Multicollinearity Test Result

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	0,802	1,247
	X2	0,802	1,247

Source: SPSS 25 Data Processing Results

3. Autocorrelation Test

The Autocorrelation test aims to test whether, in the regression model, there is a correlation between confounding errors in period t and confounding errors in period t-1 (previous) (Ghozali, 2018: 111).

Table 4. Autocorrelation Test Result

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,560 ^a	0,314	0,300	1,803	2,014

Source: SPSS 25 Data Processing Results

- a. Predictors: (Constant), Socialization and Understanding, e-Bupot Unification
- b. Dependent Variable: Taxpayer Compliance

Based on Table 4 above, it is known that the Durbin-Watson (DW) value is 2.014. Furthermore, this value will be compared to the Durbin-wattson value at a significant 5% (0.05) with the formula (k: n). The number of independent variables is 2, and the dependent is 1. While the number of samples used is N = 103. Then the dL value is found to be 1.6196 and the dU value is 1.7392.

4. Heteroscedasticity Test

Based on Figure 3 below, the results of the heteroscedasticity test show that the regression model contains heteroscedasticity symptoms which can be seen from the points that spread randomly above and below the number 0 on the Y axis forming a certain pattern, so it can be concluded that this regression model has heteroscedasticity symptoms.

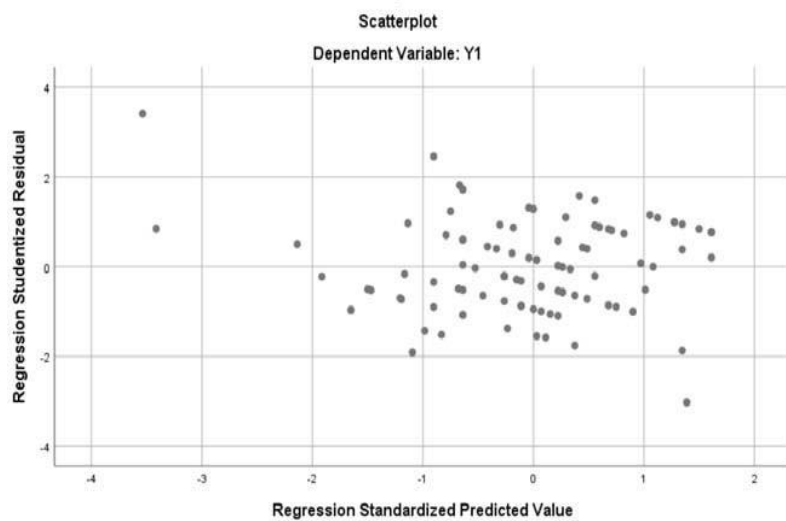


Figure 3. Heteroscedasticity Test Results
Source: SPSS 25 Data Processing Results

C. Hypothesis Testing

The multiple linear regression is : $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$

$$Y = 13.487 + 0.134X_1 + 0.318X_2 + 0.067X_3 + e$$

Description:

Y: Taxpayer compliance level α : Constant

$\beta_1, \beta_2, \beta_3$ = Regression Coefficients X_1 = E-Bupot Unification X_2 = Socialization and Understanding

e : Error

1. T-Statistic Test

Table 5. Statistic Test Result
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,650	1,167		2,271	0,025
e-Bupot Unification	-0,003	0,041	-0,007	-0,065	0,948
Socialization and Understanding	-0,037	0,037	-0,111	-1,003	0,318

Source: SPSS 25 Data Processing Results

2. F test

The significant value of $0.000 < 0.05$, then H_0 is rejected and H_a is accepted, which means that the independent variables together affect the dependent variable. And $22.822 > 2.723$ H_0 is rejected and H_a is accepted

Coefficient of Determination Test (R^2)

Table 6. Coefficient of Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,560 ^a	0,314	0,300	1,803

Source: SPSS 25 Data Processing Results

From the results of the table above, it can be concluded that the adjusted R square value is 0.314 or 30%. So, the independent variables, namely E-Bupot Unification and Socialization and Understanding of taxation can explain the dependent variable (taxpayer compliance) but are very limited at 30% while the remaining 80% is explained by other variables, or determined by other factors outside the model that are not detected in this study.

D. DISCUSSION

1. The Effect of E-Bupot Unification on Taxpayer Compliance

Based on the results of hypothesis testing, the first independent variable, namely X1 The first hypothesis states that there is an effect of E-Bupot Unification on taxpayer compliance. After calculating with multiple linear regression analysis, the regression coefficient value is 0.134 and significant at 0.059 with a count value of 3.421. With this, the significant value is smaller than 0.05, which means it can be concluded that there is a significant influence between the E-Bupot Unification variable on taxpayer compliance. So this shows that H_1 can be accepted.

2. The Effect of Socialization and Understanding on Taxpayer Compliance

The second hypothesis states that there is an effect of Socialization and Understanding on taxpayer compliance. After calculating with multiple linear regression analysis, the regression coefficient value is 0.318 and significant at 0.000 with a tcount value of 3,221. With this, the significant value is smaller than, which means it can be concluded that there is a significant influence between the variables of Socialization and Understanding on taxpayer compliance. Thus the second hypothesis (H_2) is accepted

V. CONCLUSION

Based on the research results, it can be concluded that:

1. Researchers assume that taxpayers have a good opinion of the new tax application. Based on the answers of many taxpayers who agree that the tax application will make it easier for taxpayers to calculate the tax due. If taxpayers have a good response to the applicable taxation application, it will increase tax compliance and will contribute significantly to tax revenue. Also, taxpayers in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) will be motivated to be able to pay their due taxes.
2. Socialization and understanding of taxpayers partially affect taxpayer compliance. Corporate taxpayers in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) have a good understanding so it can be said that the level of tax compliance in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) is getting higher. It is hoped that taxpayers in Jabodetabek (Jakarta, Bogor, Depok, Tangerang, Bekasi) will further increase awareness of applicable taxation to increase tax compliance and increase state development through taxation.

In the research that has been carried out, there are several limitations experienced by researchers during the research that cause a little hindrance to the implementation process of this research, and also need further attention for further research, as follows:

1. This study has limitations in the data collection process, and many respondents refuse to fill out questionnaires for various reasons.
2. The number of respondents is limited to only 206 respondents, of course, it is still not enough to be able to describe the real situation.
3. The lack of a wide sample of research used so that there may be data that has not been fully taken in a research environment.

Due to the limitations that exist in this study, some suggestions must be made for the advancement of the theory and practice of taxation and behavior in the field of taxation. For the development of taxation theory and practice, the following are suggested:

1. Suggestions for the government are to further socialize to the public about taxation itself, and the importance of taxes as the main income of the State, it is hoped that it can change people's perceptions of the tax rate itself, and also that socialization can increase taxpayer compliance, as well as regarding the modernization of the tax administration system, such as this e-Bupot tool, which will make it easier for people to report their taxation.
2. Suggestions for the industrials are to be able to assist the government in conducting socialization regarding the modernization of the tax system to its employees, especially those directly related to tax work, to facilitate the work of its employees, and realize orderly tax administration in the industrial sector.
3. Suggestions for future researchers are that researchers who use the same topic are expected to be able to use different tax objects, such as research on Corporate Taxpayers in specialized fields, and can increase the number of samples to be used as much as possible, to better describe the actual situation, and can expand the range of objects to be carried out, by using several locations for the object of research.

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