

## **The Effect of the Implementation of *E-Filing*, Service Quality, and Taxpayer Awareness on Individual Taxpayer Compliance in Submitting Annual Tax Returns at KPP Pratama South Batam in 2019–2023**

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### **ABSTRACT**

This study aims to examine the influence of e-filing implementation, service quality, and taxpayer awareness on individual taxpayer compliance at the KPP Pratama Batam Selatan. The method used is multiple linear regression analysis with data obtained through interviews, questionnaires, and documentation. The results show that e-filing implementation, service quality, and taxpayer awareness simultaneously have a significant impact on taxpayer compliance. The implementation of e-filing and good service quality significantly influences the increase in taxpayer compliance, while taxpayer awareness also contributes to enhancing compliance. This study suggests that the Directorate General of Taxes should continue to improve services, expand the use of e-filing technology, and educate the public on the importance of tax obligations.

**Keywords:** E-filing, Service Quality, Taxpayer Awareness, Individual Taxpayer Compliance.

### **INTRODUCTION**

Indonesia's source of state revenue consists of domestic and international revenue and taxes are one of the sources of domestic revenue. Law No. 16 of 2009 concerning General Provisions and Procedures on Taxation provides a clear and orderly legal framework for the implementation of taxation in Indonesia. In addition to regulating supervision and enforcement of laws related to taxes, this law regulates the rights and obligations of taxpayers, as well as how to calculate, collect and pay taxes. (Nelly & Wangdra, 2024; Pratiwi & Jati, 2020; Yunika Antari & Supadmi, 2019; Yunita Sari & Jati, 2019) (Damayanti et al., 2022; Delpiro & Rusdiana, 2021; Scott, 2018; Hidayat et al., 2019; Lukito & Sandra, 2021; Setiadi & Bandiyono, 2021)

In Indonesia itself, taxes have a very important role in the development of the country, especially in economic development. It is known that in the 2023 Indonesian State Budget, 82% of state revenue comes from taxation. Given the importance of the role of taxes, the government in this case ordered the Directorate General of Taxes to make efforts to maximize tax revenue. One of the efforts made is through the reform of laws and regulations in the field of taxation with the enactment of a self-assessment (Indriani et al., 2024) *system*, where taxpayers are given authority and play an active role in calculating, paying and reporting taxes owed. Thus, the government has full confidence in taxpayers in reporting their taxes. The government hopes that this effort can minimize violations.

The government understands that taxes will be the main source of state revenue if managed properly, so it has a significant impact on the economy and the country's growth. The government is making new innovations to expand and intensify tax collection because maximum efforts are needed to meet the set targets. One aspect of extensification is the increase in the number of active taxpayers. To achieve this goal, new innovations are needed

in terms of ease of service that will increase the ease of payment at tax offices. (Farida, 2018; Zulvina, 2017)

The increase in national taxation depends on the fulfillment of tax obligations. However, as shown by the tax percentage rate that is still below the target of 15% compared to the standards of ASEAN countries and the (Rahmawati & Rustiyaningsih, 2022) *Organization on Economic Cooperation and Development*, the level of compliance of Indonesian taxpayers with tax obligations is still low. The lower the tax percentage, the lower the level of compliance of taxpayers in Indonesia. The following is the tax ratio in Indonesia over the past five years:

**Table 1. Indonesia's Tax Ratio in 2019 - 2023**

| Year | Tax Revenue (%) |
|------|-----------------|
| 2019 | 9,8 %           |
| 2020 | 8,3 %           |
| 2021 | 9,1 %           |
| 2022 | 11,6%           |
| 2023 | 10,31%          |

*Data source : The World Bank*

Tax revenues have increased in the last three years, but this increase does not meet the target set by the state budget. When viewed from tax revenues in 2019, there has been a significant decrease. Taxpayer compliance is an important factor in realizing the tax revenue target in Indonesia. As taxpayer compliance increases, tax revenue will also increase.

**Table 2. Compliance Level of Individual Taxpayers KPP Pratama South Batam**

| Year | WPOP Registered | WPOP Must Report Annual Tax Return | WPOP reports Annual Tax Return | WPOP That Doesn't Report Annual Tax Returns | Compliance Rate (%) |
|------|-----------------|------------------------------------|--------------------------------|---------------------------------------------|---------------------|
| 2019 | 308.712         | 64.398                             | 53.529                         | 255.183                                     | 17,33               |
| 2020 | 341.939         | 69.467                             | 51.854                         | 290.085                                     | 15,46               |
| 2021 | 370.573         | 67.957                             | 56.316                         | 314.257                                     | 15,15               |
| 2022 | 400.034         | 75.350                             | 65.900                         | 334.134                                     | 15,25               |
| 2023 | 427.426         | 85.118                             | 75.569                         | 351.857                                     | 17,68               |

*Source: KPP Pratama South Batam*

Based on the data above, in 2019, the compliance rate of taxpayers was 17.33% with 308,712 registered WPOP and 255,183 non-tax reporting. In 2020 the compliance rate decreased to 15.46% with 341,939 registered WPOPs, which did not report taxes, increasing to 290,085. The achievement of the tax ratio in 2020 is considered unfair if used as a comparison with the achievements of previous years. This is due to the Covid-19 pandemic that hit in early 2020, resulting in a decrease in tax revenue. This low tax ratio is caused by various factors such as tax rates, per capita income, taxpayer compliance levels and so on. If we look at the level of taxpayer compliance, this can be improved with ease in tax administration applications.

In 2021, the taxpayer compliance rate decreased by 15.15% with the number of registered WPOPs from year to year increasing to 370,573 with the number of WPOPs who did not report their taxes reduced to 314,257. In 2022, the compliance rate of taxpayers began to increase slowly to 15.25% and the number of taxpayers who registered increased to 400,034. In 2023, the taxpayer compliance rate increased drastically to 17.68%. In accordance with this explanation, it can be seen that in the 2019 - 2023 period the level of compliance of individual taxpayers fluctuated, this was due to the impact of Covid-19. This shows that there is an indication of taxpayers' compliance in fulfilling their obligations as taxpayers. Several factors that may affect the level of taxpayer compliance such as the implementation of *e-filing*, service quality, and taxpayer awareness.

Several factors that may affect the level of taxpayer compliance such as the implementation of *e-filing*, service quality, and taxpayer awareness. With the implementation of *e-filing*, this will help cut the costs and time needed by taxpayers to prepare, process and report tax returns to tax service offices correctly and on time. However, in its implementation, this system is not an easy thing to implement. In the implementation of *e-filing*, many Individual Taxpayers (WPOP) refuse to use it because they do not understand it. WPOP claims that manually filling out and depositing annual tax returns is easier than using *e-filing*. However, face-to-face services are inadequate, causing activities to be not optimal, such as problems due to limited face-to-face taxpayer service quotas. In addition, they are still worried if they use *e-filing* to submit a large amount of annual tax returns, such as if there is a problem with the network connection that causes the data to not be recorded or even not entered the *database of* the Directorate General of Taxes. Because they do not understand how to use *e-filing* in their tax returns, the Individual Taxpayer refuses to use it. Moreover, Individual Taxpayers claim that it is so complicated that they prefer to file their tax returns manually. In addition, *the e-filing system* is not efficient enough for taxpayers until the enactment of the cyber law.

One of the factors that causes low taxpayer compliance is the lack of quality of tax services. Good service quality and strategy aim to shape public perception of taxes in the implementation of *a self-assessment system* that is oriented towards taxpayer compliance. Quality tax services for taxpayers as a way to maximize taxpayer compliance. How good the quality of tax services is determined by the ability of the fiscal authorities at the Tax Service Office (KPP) to serve taxpayers well, punctuality, politeness, and a sense of trust that can be given by taxpayers to the fiscal office. Tax services to taxpayers are services that are often aimed at taxpayers in order to meet the needs of enforcing tax regulations. The increase in the quality of tax services aims to support increasing the satisfaction of taxpayers, thereby potentially helping to increase compliance from taxpayers. Thus, the quality of tax services from the fiscal office at the KPP can affect taxpayer compliance.

In addition, what affects taxpayer compliance is taxpayer awareness, taxpayer awareness is the willingness to fulfill their obligations, including in contributing funds for the implementation of government functions by paying their tax obligations. Taxpayer awareness has a logical consequence for taxpayers, namely the willingness of taxpayers to contribute funds to carry out government functions by paying their tax obligations on time with an adjusted amount. Individuals who are obliged to pay taxes have a good understanding

of the importance of taxes and the benefits they offer to the state, which leads to their awareness of paying taxes. Most people still don't believe in taxes because they are considered the same as tributes, complicated payment processes, difficulty understanding tax types and procedures, and difficulty performing calculations and reporting. Many taxpayers are dissatisfied with the services they receive from the tax authorities, which provide poor service. This often leads to complaints and complaints, as well as making taxpayers reluctant to do what they have to do. Ultimately, this can lead to non-compliant behavior in fulfilling tax obligations. Although (Amran, 2018) *e-filing* has many benefits, only a few taxpayers know how to file their tax returns online.

For the reason for the choice, individual taxpayers who carry out business activities or independent work are more vulnerable to tax violations than individual taxpayers who do not carry out business activities or independent work. Because individuals who carry out business activities and are not bound by a bond that provides work. This is due to the fact that the party in question prefers to do his own bookkeeping or recordkeeping, which can lead to errors or dishonesty in his tax reporting. Some of the phenomena of individual taxpayers who carry out business activities or freelance work seem to be more susceptible to tax violations than individual taxpayers who do not carry out business activities or independent work. This is because they do their own bookkeeping or recording of their business. Bookkeeping or recording can be carried out by yourself or hiring people who are experts in accounting. However, most of these business and freelance work actors think that it will be less efficient to hire people to do bookkeeping or recording, especially in terms of costs. Thus, the person concerned prefers to organize his own bookkeeping or recording, thus raising the possibility of errors or dishonesty in his tax reporting. (Amran, 2018)

Taxes make a huge contribution to state revenue. Therefore, the government will make various efforts to maximize tax revenue for taxpayer compliance. Starting from changes in tax collection, improvement of tax laws to the implementation of tax reporting and payment that is carried out electronically. However, until now, it turns out that the implementation of tax activities in Indonesia is still covered with various problems.

## RESEARCH METHODS

This research was conducted at the South Batam Pratama Tax Service Office located at Adhya Building Tower Block A 1 Permata Niaga Bukit Indah Complex, Sukajadi, Batam City District, Batam City, Riau Islands 29444, in the period of August 2024 to June 2025 which includes the preparation, implementation, and preparation of reports. The population of this study is all individual taxpayers who are required to report taxes at KPP Pratama South Batam in 2020 as many as 341,939 taxpayers (Laia & Tipa, 2023), with purposive sampling techniques based on the criteria of individual taxpayers who are carrying out their obligations at KPP Pratama Batam Selatan (Rivaldo & Tipa, 2022), and the number of samples is determined using the Slovin formula with a confidence level of 90% and a margin of error of 10% so that obtained 100 respondents. This study examines the dependent variable (Y) in the form of individual taxpayer compliance in submitting the Annual Tax Return which includes compliance with

registering, reporting and paying taxes on time, having an NPWP, complying with tax regulations, and paying and calculating income tax correctly (Rivaldo & Tipa, 2022; Melani & Sofianty, 2023), as well as independent variables (X) consisting of the implementation of e-filing as measured through security, information technology readiness, usability perception, and convenience perception (Safira Aksara, 2021; Melani & Sofianty, 2023), the quality of services which includes tax socialization, ease of obtaining forms, the convenience of KPP facilities, officer behavior, and adequate facilities and infrastructure (Gusti Ayu Mirah Sri Wijayani, 2019), and taxpayer awareness which includes the understanding that taxes are a source of state revenue, used for development, delays in paying taxes detrimental to the state, tax obligations must be in accordance with the provisions, and the tax function for state financing (Lumban Gaol & Sarumaha, 2022). The data used is in the form of quantitative data collected from 2019–2023 through interviews, online questionnaires, as well as documentation and references from the official website of KPP Pratama Batam Selatan and related journals (Laia & Tipa, 2023). The data analysis technique began with an instrument test in the form of a validity test (correlation coefficient  $> 0.03$  and significant  $< 0.05$ ) (Juita & Ardini, 2020) and a reliability test (Cronbach's Alpha  $> 0.6$ ) (Paot, 2022), followed by descriptive statistical analysis. The classical assumption test is carried out including the normality test (Asymp. Sig  $> 0.05$  means normal), multicollinearity test (tolerance  $> 0.10$  and VIF  $< 10$  indicate no multicollinearity) (Juita & Ardini, 2020), and heteroscedasticity test using the glacial test (significant  $< 0.05$  means no heteroscedasticity occurring). Multiple linear regression analysis was used to test the influence of the implementation of e-filing (X1), service quality (X2), and taxpayer awareness (X3) on individual taxpayer compliance (Y) with the formula  $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon$ . The t-test is used to test the partial influence of each independent variable on the dependent variable ( $t_{cal} > t_{table}$  shows a significant influence), while the F-test is used to test for simultaneous influence ( $F_{cal} > F_{table}$  or significant  $< 0.05$  indicates a significant influence), and the determination coefficient ( $R^2$ ) is used to measure how much the independent variable explains the dependent variable (the closer 1 is the stronger) (Yohanas, 2014). Data analysis was carried out with the help of SPSS software version 2020 and additional applications of Microsoft Excel 2019 to facilitate the process of data processing and analysis.

## RESULTS AND DISCUSSION

### Descriptive Results of Respondents

The presentation of descriptive data of respondents aims to see the profile of the research data and the relationship between the variables used in the study. Descriptive data that describes the circumstances or conditions of the respondents is additional information to understand the results of a study. The respondents in this study had characteristics. The characteristics of the research consist of:

#### 1. Respondent Gender

The data regarding the gender of taxpayer respondents at KPP Pratama Batam Selatan is as follows:

**Table 3. Respondent Gender**

|                    | Frequency | Percent | Percent Valid | Cumulative Percent |
|--------------------|-----------|---------|---------------|--------------------|
| <b>Male</b>        | 34        | 30,4    | 30,4          | 30,4               |
| <b>Valid Woman</b> | 78        | 69,6    | 69,6          | 100                |
| <b>Total</b>       | 112       | 100     | 100           |                    |

Source : primary data processed, 2025

Based on the information in the table above, it can be known about the gender of the respondents of the South Batam Pratama KPP taxpayers who were taken as respondents, which shows that the majority of respondents are women, namely 78 people, while the rest are male respondents as many as 34 people. This shows that most of the taxpayers of KPP Pratama Batam Selatan who were taken as respondents were women.

## 2. Respondent Occupation

The data regarding the job or profession of individual taxpayer respondents of KPP Pratama Batam Selatan are as follows:

**Table 4. Respondent Occupation**

|                            | Frequency | Percent | Percent Valid | Cumulative Percent |
|----------------------------|-----------|---------|---------------|--------------------|
| <b>PNS</b>                 | 19        | 17      | 17            | 17                 |
| <b>Valid Self employed</b> | 33        | 29,5    | 29,5          | 46,4               |
| <b>Private Employees</b>   | 44        | 39,3    | 39,3          | 85,7               |
| <b>Other</b>               | 16        | 14,3    | 14,3          | 100                |
| <b>Total</b>               | 112       | 100     | 100           |                    |

Source : primary data processed, 2025

Based on the information in the table above, it can be explained that most of the jobs of individual taxpayers of KPP Pratama South Batam who were taken as respondents were mostly private employees, namely 44 people, self-employed as many as 33 people, Civil Servants as many as 19 people, and others as many as 16 people.

## 3. Education

The data regarding the education of individual taxpayers of KPP Pratama South Batam is as follows:

**Table 5. Respondent Education**

|                 | Frequency | Percent | Percent Valid | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| <b>SMA</b>      | 25        | 22,3    | 22,3          | 22,3               |
| <b>D3</b>       | 19        | 17      | 17            | 39,3               |
| <b>Valid S1</b> | 61        | 54,5    | 54,5          | 93,8               |
| <b>S2</b>       | 7         | 6,3     | 6,3           | 100                |
| <b>Total</b>    | 112       | 100     | 100           |                    |

Source : primary data processed, 2025

Based on the information in the table above, it shows that the individual taxpayers of KPP Pratama Batam Selatan who were taken as respondents were mostly S1 educated. Based on the table, it provides information that the majority of respondents have a S1 education of 61 people, while high school is 25 people, D3 is 19 people, and S2 is 7 people.

#### 4. Age

The data on the age of individual taxpayer respondents of KPP Pratama Batam Selatan are as follows:

**Table 6. Respondent Age**

|                      | Frequency | Percent | Percent Valid | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| < 25                 | 35        | 31,3    | 31,3          | 31,3               |
| 25 – 35              | 56        | 50      | 50            | 81,3               |
| <b>Valid</b> 36 – 45 | 20        | 17,9    | 17,9          | 99,1               |
| 46 – 55              | 1         | 9       | 9             | 100                |
| > 55                 | 0         | 0       | 0             |                    |
| Total                | 112       | 100     | 100           |                    |

Source : primary data processed, 2025

Based on the information in the table above, it shows that the individual taxpayers of KPP Pratama Batam Selatan who were taken as respondents were mostly 25-35 years old. Based on the table, it provides information that the majority of respondents aged 25-35 years are 56 people, while those < 25 years old are 35 people, those aged 36-45 are 20 people, and those aged 46-55 are 1 person.

#### Descriptive Results of Research Variables

The variables in this study consist of the application of *e-filing*, service quality, and taxpayer awareness as independent or independent variables and individual taxpayer compliance as bound or dependent variables. Variable data obtained from the results of the questionnaire that has been distributed, for more details, can be seen in the following table:

**Table 7. Questionnaire Score Results**

| Variable                       | Question Items | Total STS | % Total TS | % Total N | % Total S | % Total SS |
|--------------------------------|----------------|-----------|------------|-----------|-----------|------------|
| <b>E-filing (X1)</b>           | X1.1           | 1         | 9          | 0         | 0         | 34         |
|                                | X1.2           | 0         | 0          | 1         | 9         | 27         |
|                                | X1.3           | 0         | 0          | 0         | 0         | 48         |
|                                | X1.4           | 0         | 0          | 0         | 0         | 9          |
|                                | X1.5           | 0         | 0          | 0         | 0         | 31         |
|                                | X1.6           | 0         | 0          | 0         | 0         | 15         |
| <b>Quality of Service (X2)</b> | X2.1           | 0         | 0          | 0         | 0         | 35         |
|                                | X2.2           | 0         | 0          | 1         | 9         | 10         |
|                                | X2.3           | 0         | 0          | 0         | 0         | 39         |
|                                | X2.4           | 0         | 0          | 0         | 0         | 27         |

| Variable                                  | Question Items | Total STS | % | Total TS | % | Total N | %    | Total S | %    | Total SS | %    |
|-------------------------------------------|----------------|-----------|---|----------|---|---------|------|---------|------|----------|------|
| <b>Taxpayer Awareness (x3)</b>            | X2.5           | 0         | 0 | 0        | 0 | 36      | 32,1 | 37      | 33,0 | 39       | 34,8 |
|                                           | X2.6           | 0         | 0 | 0        | 0 | 13      | 11,6 | 42      | 37,5 | 60       | 53,6 |
|                                           | X3.1           | 0         | 0 | 0        | 0 | 25      | 22,3 | 37      | 33,0 | 50       | 44,6 |
|                                           | X3.2           | 0         | 0 | 0        | 0 | 10      | 8,9  | 42      | 37,5 | 60       | 53,6 |
|                                           | X3.3           | 0         | 0 | 0        | 0 | 33      | 29,5 | 39      | 34,8 | 40       | 35,7 |
|                                           | X3.4           | 0         | 0 | 0        | 0 | 30      | 26,8 | 28      | 25,0 | 54       | 48,2 |
|                                           | X3.5           | 0         | 0 | 0        | 0 | 30      | 26,8 | 46      | 41,1 | 36       | 32,1 |
|                                           | X3.6           | 0         | 0 | 0        | 0 | 8       | 7,1  | 35      | 31,1 | 69       | 61,1 |
| <b>Individual Taxpayer Compliance (Y)</b> | Y1             | 0         | 0 | 0        | 0 | 29      | 25,9 | 47      | 42,0 | 36       | 32,1 |
|                                           | Y2             | 0         | 0 | 0        | 0 | 14      | 12,5 | 44      | 39,3 | 54       | 48,2 |
|                                           | Y3             | 0         | 0 | 0        | 0 | 38      | 33,9 | 40      | 35,7 | 34       | 30,4 |
|                                           | Y4             | 0         | 0 | 0        | 0 | 18      | 16,1 | 34      | 30,4 | 60       | 53,6 |
|                                           | Y5             | 0         | 0 | 0        | 0 | 34      | 30,4 | 41      | 36,6 | 37       | 33,0 |
|                                           | Y6             | 0         | 0 | 0        | 0 | 8       | 7,1  | 32      | 28,6 | 72       | 64,3 |

Source : SPSS output processed, 2025

The data shows that in the e-filing variable, most respondents agree and strongly agree with the implementation of e-filing at the South Batam Pratama KPP, such as in the e-filing implementation item 1 where 28.6% of respondents agree and 40.2% strongly agree regarding the understanding of DGT regulations, and in item 4 of 39.3% agree and 52.7% strongly agree that e-filing makes tax reporting easier. On the service quality variable, the majority of respondents also showed positive perceptions, such as in item 2 of 40.2% agreed and 50% strongly agreed that officers maintain data confidentiality, and in item 6 of 37.5% agreed and 50.9% strongly agreed that officers mastered tax regulations. For the taxpayer awareness variable, for example, in item 2, 37.5% agreed and 53.6% strongly agreed that taxes are a source of state revenue, and in item 6 31.1% agreed and 61.1% strongly agreed that taxes play a role in the welfare of the people. As for the taxpayer compliance variable, in item 2 39.3% of respondents agreed and 48.2% strongly agreed that they had submitted tax returns correctly and on time, and in item 6 of 28.6% agreed and 64.3% strongly agreed that they had made tax payments on time.

### Instrument Test Results

To test the validity and reliability of the instrument, the authors used analysis with SPSS 20. The following are the results of the validity and reality test:

#### 1. Validity Test

The validity test was carried out by comparing calculations and tables. With degree of freedom (df) = n - k, i.e.  $112 - 2 = 110$  and alpha 0.01, the rtable is obtained as 0.1562. The statement is considered valid if the calculation is > rtable and has a positive value. The results of the validity test are shown in the following table.



**Table 8. Validity Test Results**

| Variable                           | Statement items | Calculation | rtable | P(sig) | Ket.  |
|------------------------------------|-----------------|-------------|--------|--------|-------|
| <i>E - filing</i> (X1)             | X1.1            | 0,559       | 0,1562 | 0,000  | Valid |
|                                    | X1.2            | 0,397       | 0,1562 | 0,000  | Valid |
|                                    | X1.3            | 0,520       | 0,1562 | 0,000  | Valid |
|                                    | X1.4            | 0,383       | 0,1562 | 0,000  | Valid |
|                                    | X1.5            | 0,408       | 0,1562 | 0,000  | Valid |
|                                    | X1.6            | 0,440       | 0,1562 | 0,000  | Valid |
| Quality of Service (X2)            | X2.1            | 0,470       | 0,1562 | 0,000  | Valid |
|                                    | X2.2            | 0,285       | 0,1562 | 0,000  | Valid |
|                                    | X2.3            | 0,549       | 0,1562 | 0,000  | Valid |
|                                    | X2.4            | 0,314       | 0,1562 | 0,000  | Valid |
|                                    | X2.5            | 0,503       | 0,1562 | 0,000  | Valid |
|                                    | X2.6            | 0,414       | 0,1562 | 0,000  | Valid |
| Taxpayer Awareness (x3)            | X3.1            | 0,512       | 0,1562 | 0,000  | Valid |
|                                    | X3.2            | 0,246       | 0,1562 | 0,000  | Valid |
|                                    | X3.3            | 0,592       | 0,1562 | 0,000  | Valid |
|                                    | X3.4            | 0,561       | 0,1562 | 0,000  | Valid |
|                                    | X3.5            | 0,433       | 0,1562 | 0,000  | Valid |
|                                    | X3.6            | 0,688       | 0,1562 | 0,000  | Valid |
| Individual Taxpayer Compliance (Y) | Y1              | 0,389       | 0,1562 | 0,000  | Valid |
|                                    | Y2              | 0,417       | 0,1562 | 0,000  | Valid |
|                                    | Y3              | 0,602       | 0,1562 | 0,000  | Valid |
|                                    | Y4              | 0,458       | 0,1562 | 0,000  | Valid |
|                                    | Y5              | 0,554       | 0,1562 | 0,000  | Valid |
|                                    | Y6              | 0,492       | 0,1562 | 0,000  | Valid |

Source: SPSS output processed, 2025

## 2. Reality Test

To test the reliability of the instrument, SPSS 20 is used. The results of the reliability test can be seen in the following table:

**Table 9. Results of Reality Test**

| Variable                           | Number of Statements | Cronbach' Alpha | Condition | Information |
|------------------------------------|----------------------|-----------------|-----------|-------------|
| <i>E-filing</i> (X1)               | 6                    | 0,226           | 0,6       | Reliable    |
| Quality of Service (X2)            | 6                    | 0,092           | 0,6       | Reliable    |
| Taxpayer Awareness (x3)            | 6                    | 0,331           | 0,6       | Reliable    |
| Individual Taxpayer Compliance (Y) | 6                    | 0,422           | 0,6       | Reliable    |

Source: SPSS output processed, 2025

From the description of the table above, it can be seen that the variables of *e-filing* implementation, service quality, taxpayer awareness, and taxpayer compliance have a *Cronbach Alpha* > 0.60. Thus, the variable is declared consistent and reliable.

## Results of Statistical Descriptive Analysis Test

**Table 10. Results of Statistical Descriptive Analysis Test**

|                                | N   | Minimum | Maximum | Mean  | Std.<br>Deviation |
|--------------------------------|-----|---------|---------|-------|-------------------|
| <b>E-FILING</b>                | 112 | 18      | 29      | 24.96 | 2.132             |
| <b>SERVICE<br/>QUALITY</b>     | 112 | 19      | 30      | 24.84 | 1.929             |
| <b>TAXPAYER<br/>AWARENESS</b>  | 112 | 18      | 30      | 25.54 | 2.168             |
| <b>TAXPAYER<br/>COMPLIANCE</b> | 112 | 18      | 30      | 25.36 | 2.258             |
| <b>Valid N (listwise)</b>      | 112 |         |         |       |                   |

Source : data processed SPSS, 2025

Based on the results of the descriptive analysis of the statistics above, it can be seen that the *e-filing* variable has a minimum value of 18 and a maximum value of 29. The average answer to agree on statements related to *e-filing* is 24.96 with a standard deviation of 2.132. The service quality variable has a minimum value of 19 and a maximum value of 30. The average answer to agree with statements related to service quality is 24.84 with a standard deviation of 1.929. The taxpayer awareness variable has a minimum value of 18 and a maximum value of 30. The average answer to agree to statements related to taxpayer awareness is 25.54 with a standard deviation of 2.168. The Individual Taxpayer Compliance variable has a minimum value of 18 and a maximum value of 30. The average answer to agree to statements related to individual taxpayer compliance is 25.36 with a standard deviation of 2.258

## Results of Classical Assumption Test Analysis

### 1. Normality Test

**Table 11. One-Sample Kolmogorov-Smirnov Test Results**

|                               |                |          | Unstandardized Residual |
|-------------------------------|----------------|----------|-------------------------|
| <b>N</b>                      |                |          | 112                     |
| <b>Normal Parameters, b</b>   | Mean           |          | 0.00E+00                |
|                               | Std. Deviation |          | 145.625.221             |
| <b>Most<br/>Differences</b>   | <b>Extreme</b> | Absolute | .145                    |
|                               |                | Positive | .072                    |
|                               |                | Negative | -.145                   |
| <b>Kolmogorov-Smirnov Z</b>   |                |          | 1.538                   |
| <b>Asymp. Sig. (2-tailed)</b> |                |          | .018                    |

- a. Test distribution is normal
- b. Calculated from data

Source : data processed SPSS, 2025

Based on the normality test of a data is said to be normal if the resulting significance value  $> 0.05$ , it can be seen in table 4.6.1 above that the results of the normality test conducted using *one sample kolmogrov smirnov* are known to be *asymptotic sig (2-tailed)*  $> 0.05$ . From the results of the 2020 version of IBM SPSS processing, the value of all variables is 0.018 so that the data in this study can be said to be normal.

## 2. Multicholinty Test

Table 12. Multicholinty Test Results Coefficient

| Type |                     | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. | Collinearity Statistics |       |
|------|---------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|      |                     | B                           | Std. Error | Beta                      |       |      | Tolerance               | VIF   |
| 1    | (Constant)          | -.072                       | 2.137      |                           | -.034 | .973 |                         |       |
|      |                     |                             |            |                           |       |      |                         |       |
|      | E-FILING            | .235                        | .086       | .222                      | 2.737 | .007 | .586                    | 1.707 |
|      | SERVICE QUALITY     | .282                        | .085       | .241                      | 3.330 | .001 | .733                    | 1.364 |
|      | TAXPAYER AWARENES S | .491                        | .078       | .472                      | 6.280 | .000 | .683                    | 1.465 |

a. Dependent Variable: TAXPAYER COMPLIANCE

Source : data processed SPSS, 2025

Based on the results of the multicollinearity test, it can be seen from the value of the *Variance Inflation Factor (VIF)*  $< 10$  and the *tolerance* of each independent variable above 0.10, it can be said that there are no symptoms of multicollaterality. The results of the multicollinearity test in this study can be seen that the *VIF* value of all variables is  $< 10$  and the *tolerance* value for each variable is above 0.10 so that it can be concluded that the data in this study does not occur symptoms of multicollineity.

## 3. Heteroscedasticity Test

Table 13. Results of Heteroscedasticity Test (Glejser Test)

| 4. Coefficient |                 |                |            |              |       |      |
|----------------|-----------------|----------------|------------|--------------|-------|------|
| Type           |                 | Unstandardized |            | Standardized | T     | Sig. |
|                |                 | Coefficients   |            | Coefficients |       |      |
|                |                 | B              | Std. Error | Beta         |       |      |
| 1              | (Constant)      | .946           | 1.511      |              | .626  | .532 |
|                | E-FILING        | -.021          | .061       | -.043        | -.340 | .734 |
|                | SERVICE QUALITY | -.020          | .060       | -.037        | -.327 | .744 |

| Type               | Unstandardized Coefficients |            | Standardized Coefficients | T    | Sig. |
|--------------------|-----------------------------|------------|---------------------------|------|------|
|                    | B                           | Std. Error | Beta                      |      |      |
| TAXPAYER AWARENESS | .042                        | .055       | .089                      | .763 | .447 |

a. Dependent Variable: Abs\_RES

Source : data processed SPSS, 2025

Based on table 13 above, it shows that this study was declared to have escaped the problem of heteroscedasticity. This is supported by a significant value of each variable of more than 0.05. So that this regression model is feasible to use, it is clarified in the previous table which concludes that in the regression model there is no heteroscedasticity problem.

### Multiple Linear Regression Analysis Results

Table 14. Multiple Linear Regression Test Results

| Type               | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------------|-----------------------------|------------|---------------------------|-------|------|
|                    | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant)       | -.072                       | 2.137      |                           | -.034 | .973 |
| E-FILING           | .235                        | .086       | .222                      | 2.737 | .007 |
| SERVICE QUALITY    | .282                        | .085       | .241                      | 3.330 | .001 |
| TAXPAYER AWARENESS | .491                        | .078       | .472                      | 6.280 | .000 |

a. Dependent Variable: TAXPAYER COMPLIANCE

Source : data processed SPSS, 2025

Based on table 15 above, multiple regression equations can be compiled as follows:  $Y = a + B1. X1 + B2. X2 + B3. X3$

$$= -.072 + 0.235 + 0.282 + 0.491$$

The equation shows that every increase in *e-filing* on individual taxpayer compliance is 0.235. Therefore, it can be concluded that the higher the application of *e-filing* to taxpayers, the more compliance of individual taxpayers will increase in fulfilling their obligations. Every time there is an increase in service quality, it will be followed by an increase in individual taxpayer compliance of 0.282 if other variables are assumed to be fixed. Therefore, it can be concluded that the higher the quality of service to taxpayers, the higher the level of compliance of individual taxpayers.

Every time there is an increase in taxpayer awareness, it will be followed by an increase in individual taxpayer compliance of 0.491 if other variables are assumed to be fixed. Therefore, it can be concluded that the higher the awareness of taxpayers, the higher the level of compliance of individual taxpayers in completing their obligations.

### 1. T test

The t-test aims to test the partial influence between independent variables on dependent variables, assuming that if the significant t-value calculated as seen from regression analysis shows that it is less than  $\alpha = 5\%$  (0.05), it is said that the independent variable has an effect on the dependent variable. The results of the t-test can be seen in the following table 4.7.1:

**Table 15. Partial t Test Results of a Coefficients**

|   | Type                  | Unstandardized |               | Standardized | T     | Sig. |
|---|-----------------------|----------------|---------------|--------------|-------|------|
|   |                       | Coefficients   |               | Coefficients |       |      |
|   |                       | B              | Std.<br>Error | Beta         |       |      |
| 1 | (Constant)            | -.072          | 2.137         |              | -.034 | .973 |
|   | E-FILING              | .235           | .086          | .222         | 2.737 | .007 |
|   | SERVICE<br>QUALITY    | .282           | .085          | .241         | 3.330 | .001 |
|   | TAXPAYER<br>AWARENESS | .491           | .078          | .472         | 6.280 | .000 |

a. Dependent Variable: TAXPAYER COMPLIANCE

Source : data processed SPSS, 2025

Based on table 15 above, it is known that the significance value of the implementation of *e-filing* is  $0.007 > 0.05$  with a calculation of  $2.737 >$  a table of 1.6895. Therefore, it can be concluded that H1 is supported, which means that the implementation of *e-filing* has a positive effect on the compliance of individual taxpayers. The higher the implementation of *e-filing* provided by the KPP to taxpayers, the higher the rate of *e-filing* implementation.

The significance value of service quality is  $0.001 < 0.05$  with a calculation of  $3.330 >$  a table of 1.65895, it can be concluded that H2 is supported, which means that service quality has a positive effect on individual taxpayer compliance. Good service from tax officers or fiscal authorities will make Taxpayers feel happy and comfortable in carrying out their tax obligations so that they will make Taxpayers consistent and tend to be compliant in carrying out their tax obligations in accordance with applicable regulations. The quality of tax services can be attributed to the theory of *normative belief* which is one of the factors of the *Theory of Planned Behavior*. *Normative Belief* explains that an individual's belief about an individual's stated normative expectations includes family, friends, and tax experts and the persuasion to obtain those expectations. With good and quality services from tax officers, the tax system is effective and efficient, and helps increase taxpayers' understanding of tax rights and obligations will make taxpayers have confidence and expectations and be obedient in fulfilling their obligations.

The significance value of taxpayer awareness is  $0.000 < 0.05$  with a calculation of  $6.280 >$  a table of 1.65895, so it can be concluded that H3 is supported, which means that taxpayer awareness has a positive effect on individual taxpayer compliance. The taxpayer awareness variable is related to the *control belief* theory because the individual's beliefs about things that help or hinder his behavior and his beliefs about how strongly these have an impact on his

behavior. Based on the theory of decision-making, taxpayer awareness states that if the taxpayer community sees the implementation of state functions by the government well, they will be more motivated to fulfill their obligations.

## 2. Test F

The statistical test F is performed with the aim of showing that all free variables are included in the model that have a co-effect on the bound variables. The test criteria used a significance level of 0.05. If the significance value  $< 0.05$ , it means that the research model is worth using and if the significance  $> 0.05$  is not worth using.

**Table 16. Results of the F Test (Model Feasibility Test)**

| NEW ERA |            |                |     |             |        |       |
|---------|------------|----------------|-----|-------------|--------|-------|
|         | Type       | Sum of Squares | Df  | Mean Square | F      | Sig.  |
| 1       | Regression | 330.320        | 3   | 110.107     | 50.517 | .000b |
|         | Residual   | 235.394        | 108 | 2.180       |        |       |
|         | Total      | 565.714        | 111 |             |        |       |

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), TAXPAYER AWARENESS, SERVICE QUALITY, E-FILING

Source : data processed SPSS, 2025

From table 17, it is known that the value of the three variables is 0.000. It can be seen that the value of  $F_{cal}$  of 50.517 is greater than that of  $f_{table}$  which is 2.69. Thus, *e-filing*, service quality and taxpayer awareness have a significant effect on individual taxpayer compliance.

The value of  $F_{cal}$  50.517  $> F_{table}$  2.69 and the significance value of 0.000  $< 0.05$ , it can be concluded that the variables of *e-filing* (X1), service quality (X2) and taxpayer awareness (X3) have a simultaneous or joint effect on the compliance of individual taxpayers. So the hypothesis is accepted.

## 3. Determinant Coefficient ( $R^2$ )

The  $R^2$  test aims to explain how much an independent variable contributes to the dependent variable. The value of R has a range of 0 to 1. The greater the value of  $R^2$ , the better the regression model used. The results of the  $R^2$  test can be seen in the following table:

**Table 18. Results of the Determinant Coefficient Test ( $R^2$ )**

| Model Summary |       |          |                   |                            |
|---------------|-------|----------|-------------------|----------------------------|
| Type          | R     | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1             | .764a | .584     | .572              | 1.476                      |

a. Predictors: (Constant), TAXPAYER AWARENESS, SERVICE QUALITY, E-FILING

Source : data processed SPSS, 2025

Based on table 18 above, the *Adjusted R Square* value is 0.572. This means that independent variables of the implementation of *e-filing*, service quality and taxpayer awareness can affect the compliance of individual taxpayers by 57.2%, the rest are influenced by other factors outside of this study.

### **The Effect of *E-filing* Implementation on Individual Taxpayer Compliance**

Based on statistical analysis in this study, it was found that in the first hypothesis (H1) the effect of the implementation of *e-filing* had a positive effect on taxpayer compliance so that the first hypothesis in this study was accepted. The development of technology is increasingly advanced in line with today's times, which has an impact on the mindset of humans in each era. In ancient times, humans did not know the existence of electronic technology such as cellphones, computers, laptops, and so on. Activities carried out by companies and agencies in ancient times often used simple technology such as the use of paper in filling out forms and collecting files that were piled up in the file room. Government agencies and companies have created an application system that aims to help government agencies and companies to collect incoming data on a large scale. The results of this study are in line with research conducted by this can improve taxpayer compliance in reporting, calculation, and tax payments. ( Cholik , 2021; Wiryany et al., 2022) (Juita & Ardini, 2020)

### **The Effect of Service Quality on Individual Taxpayer Compliance**

Based on statistical analysis in this study, it was found that in the second hypothesis (H2) the influence of service quality had a positive effect on taxpayer compliance so that the second hypothesis in this study was accepted. Not all taxpayers understand the mechanism of submitting tax returns online. In addition, with taxpayers increasing every year, the government needs a workforce that meets the needs to maximize the services that will be provided later. In providing maximum service to the community, government agencies, especially the Directorate General of Taxes, need someone who is competent in providing maximum service in accordance with the vision and mission of the KPP. A person who serves in the scope of taxation is called a fiscus. Fiscal services have rights and obligations that need to be maximized so that they are able to realize taxpayers who will be compliant and get a good assessment from the public. The results of this study are in line with the research conducted by the better the quality of services provided by the KPP, the more taxpayer compliance will increase (Lende et al., 2021)

### **The Influence of Taxpayer Awareness on Individual Taxpayer Compliance**

Based on statistical analysis in this study, it was found that in the third hypothesis (H3) the influence of taxpayer awareness had a positive effect on taxpayer compliance so that the third hypothesis in this study was accepted. Taxpayers' awareness is reflected in the taxpayer's discipline and willingness to fulfill their rights and obligations in accordance with applicable laws and regulations. Taxpayers who have high awareness will make them obedient in fulfilling their tax obligations and rights. The results of this study are in line with the research conducted by and with the increase in taxpayer awareness can increase the number of taxpayer compliance, in this case the role of the government in socializing how important tax payments are for state development to the community or taxpayers. (Lestari Dwi, 2023) (Rahmawati & Rustiyaningsih, 2022)

### **The Effect of Simultaneous Implementation of E-filing, Service Quality, and Taxpayer Awareness on Taxpayer Compliance**

Based on statistical analysis in this study, it was found that in the fourth hypothesis (H4) the influence of the implementation of *e-filing*, service quality, and taxpayer awareness simultaneously had a positive effect on taxpayer compliance so that the fourth hypothesis in this study was accepted. From table 4.1.6.2, it is known that the singnifi value of the three variables is 0.000. It can be seen that the value of Fcal of 50.517 is greater than that of ftable which is 2.69. Thus, *e-filing*, service quality and taxpayer awareness have a significant effect on individual taxpayer compliance. The Fcal value is  $50.517 > F_{table} (2.69)$  and the significance value is  $0.000 < 0.05$ , so it can be concluded that *the variables of e-filing (X1), service quality (X2) and taxpayer awareness (X3) have a simultaneous or simultaneous effect on the compliance of individual taxpayers. So the hypothesis is accepted.*

### **CONCLUSION**

This study shows that the implementation of e-filing, service quality, and taxpayer awareness have a significant effect on the compliance of individual taxpayers at KPP Pratama Batam Selatan. The implementation of e-filing has been proven to increase taxpayer compliance, with the greatest influence on increasing compliance levels. In addition, good service quality and taxpayer awareness also play an important role in encouraging compliance. As a result, these factors simultaneously contribute positively to tax compliance rates, which has direct implications for increasing state tax revenue. The suggestion from this study is that the Directorate General of Taxes continues to improve the quality of services, expand the use of e-filing technology, and strengthen efforts to increase tax awareness among the public.

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