

THE EFFECT OF TAX AWARENESS LEVEL AND TAX SERVICE EFFECTIVENESS ON TAXPAYER COMPLIANCE IN SUKABUMI REGENCY



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Abstract

This study aims to examine the effect of Taxpayer Awareness and the Effectiveness of Tax Services on Taxpayer Compliance in Sukabumi Regency. This research employs a quantitative approach using primary data collected through structured questionnaires distributed to taxpayers. The population of this study consists of PBB-P2 taxpayers who visited the Regional Revenue Agency (BAPENDA) of Sukabumi Regency, with a total sample of 100 respondents selected using accidental sampling. Data were analyzed using multiple linear regression with the assistance of SPSS software. Prior to hypothesis testing, classical assumption tests, including normality, multicollinearity, and heteroskedasticity tests, were conducted to ensure the suitability of the regression model. The results of the study indicate that Taxpayer Awareness has a negative and insignificant effect on Taxpayer Compliance. In contrast, the Effectiveness of Tax Services has a positive and significant effect on Taxpayer Compliance. Furthermore, Taxpayer Awareness and the Effectiveness of Tax Services simultaneously have a positive and significant effect on Taxpayer Compliance. These findings suggest that improving the quality and effectiveness of tax services plays a more critical role in enhancing taxpayer compliance than awareness alone. The results of this study provide empirical evidence for tax authorities to prioritize service quality improvements as a strategic approach to increasing taxpayer compliance. This study also contributes to the literature by highlighting the relative importance of institutional service factors compared to individual awareness in shaping compliant taxpayer behavior.

Keywords: Taxpayer Awareness; Tax Service Effectiveness; Taxpayer Compliance; Tax Administration; Quantitative Study

INTRODUCTION

Tax revenue is the main source of state income in Indonesia, contributing around 80% of total national revenue (Aliffia, 2019). The Ministry of Finance reported that tax revenue reached Rp1,932.4 trillion in 2024, exceeding the target and confirming the dominant role of taxation in national fiscal structure (Kementerian Keuangan, 2025). Fiscal decentralization is intended to strengthen regional economic growth by empowering local governments to manage their own resources more effectively (Annamir, 2023). Legal frameworks such as Law No. 28 of 2009 and Law No. 33 of 2004 support regional autonomy by granting authority to local governments to manage regional taxes and revenues (Undang-Undang No. 28 Tahun 2009; Undang-Undang No. 33 Tahun 2004).

Local Own-Source Revenue (PAD) reflects the fiscal independence of a region and its ability to finance development without heavy reliance on the central government (Cristina, 2022). Sukabumi Regency has significant PAD potential, particularly from regional taxes, which are a major source of local revenue (Badan Pusat Statistik, 2024). However, taxpayer compliance in certain areas such as Cicurug District has not reached the 100% target for PBB-P2 payments (Pebriansyah et al., 2024). The existence of large tax receivables indicates inefficiencies that hinder optimal growth of PAD in Sukabumi Regency (Tuxedovation, 2025).

Statistical data show that PAD and regional tax revenues in Sukabumi Regency increased from 2020 to 2023, with the highest growth occurring in 2023 (Badan Pusat Statistik, 2024). Despite this growth, regional retribution revenue experienced declines in several years, indicating instability in non-tax revenue sources (Badan Pusat Statistik, 2024). These trends suggest that the increase in revenue has not fully reflected optimal utilization of regional tax potential (Badan Pusat Statistik, 2024). Large geographic coverage and limited supervision capacity further challenge effective tax administration in Sukabumi Regency (Edo, 2025).

Low taxpayer awareness remains a key factor limiting taxpayer compliance and optimal tax collection performance (Direktorat Jenderal Pajak, 2020). Empirical studies show mixed results regarding the effect of tax awareness on compliance, indicating inconsistency in prior research findings (Faizin et al., 2016; Prakoso et al., 2019). Service effectiveness also shows varied impacts on compliance, depending on whether it is tested individually or simultaneously with other service innovations (Putri et al., 2024). Therefore, tax awareness and tax service effectiveness are used as independent variables in this study to address research gaps and reassess their influence on taxpayer compliance (Lestari & Maulia, 2025).

REVIEW OF LITERATURE

Attribution Theory

Attribution Theory explains that individual behavior, including taxpayer behavior, is influenced by a combination of internal and external factors (Heider, 1958). Taxpayer awareness represents an internal factor, while tax services and tax sanctions function as external factors shaping compliance behavior (Hapsari, 2023). Internal attribution encourages taxpayers to comply voluntarily based on personal understanding and moral responsibility (Hapsari, 2023). External attribution in the form of effective tax services can facilitate compliance by reducing administrative difficulties (Hapsari, 2023). Coercive external factors such as tax sanctions serve as control mechanisms to discourage non-

compliance and tax evasion (Hapsari, 2023). The interaction between internal and external attributions forms perceptions that ultimately influence taxpayer compliance behavior (Heider, 1958).

Tax Awareness

Tax awareness refers to an internal condition in which taxpayers understand and consciously accept their tax obligations (Hapsari, 2023). Tax awareness is also defined as a voluntary willingness to contribute to the state to support national development (Ainun et al., 2022). Tax awareness reflects an intrinsic motivation to pay taxes sincerely without external coercion (Muhamad, 2018). Levels of tax awareness range from not knowing about taxes to knowing but avoiding payment, and to knowing yet still being unwilling to pay (Sukmawati & Ishak, 2019). Tax awareness represents a psychological attitude that includes understanding, willingness, and sincerity in fulfilling tax obligations (Hapsari, 2023). Variations in awareness levels indicate differences in taxpayers' readiness to comply with tax regulations (Sukmawati & Ishak, 2019).

Tax Service

Tax service is defined as a process of providing assistance to taxpayers through interpersonal interactions to achieve satisfaction and successful tax administration (Boediono, 2003). Tax service includes counseling, guidance, and consultation activities provided by tax officers to support taxpayers in fulfilling their obligations (Andreansyah & Farina, 2022). Effective tax services require competent and professional tax officers to ensure accurate and timely tax reporting (Andreansyah & Farina, 2022). Good interpersonal relations and sensitivity of tax officers enhance taxpayer trust and satisfaction (Boediono, 2003). High-quality tax services can improve taxpayer understanding and encourage voluntary compliance (Andreansyah & Farina, 2022). Professional tax services contribute to timely tax payment and reporting behavior (Andreansyah & Farina, 2022).

Tax Compliance

Tax compliance is defined as the willingness of taxpayers to fulfill their tax obligations without the need for enforcement actions or sanctions (Simon, 2003 in Gunadi, 2005). Tax compliance represents an ideal condition in which taxpayers honestly and accurately report their income (Harinurdin, 2009). Tax compliance includes both formal and material compliance with tax regulations (Harinurdin, 2009). Formal compliance refers to adherence to administrative procedures such as registration, reporting, and timely payment (Wahyudi, 2017). Material compliance refers to the accurate reporting of income and correct calculation of tax liabilities (Harinurdin, 2009). Tax compliance reflects responsible and voluntary fulfillment of tax obligations in accordance with applicable laws (Wahyudi, 2017).

RESEARCH METHOD

This study employs a quantitative research design using primary data collected directly from respondents through structured questionnaires, in which variables are measured numerically to represent their values (Soehartono, 2011). The quantitative approach is based on the post-positivist paradigm, emphasizing hypothesis testing, causal reasoning, and statistical analysis (Emzir, 2009). The study adopts a descriptive quantitative approach to systematically describe the characteristics of the research variables within the observed population (Abdullah et al., 2022). Descriptive quantitative research is appropriate for portraying factual conditions and variable distributions accurately and objectively (Abdullah

et al., 2022). Therefore, this study is designed to capture and describe the level of tax awareness, tax service effectiveness, and taxpayer compliance using measurable indicators (Sugiyono, 2019).

The research was conducted in August 2025 at the service office of the Regional Revenue Agency (BAPENDA) of Sukabumi Regency located in Palabuhanratu District. The population of this study consists of all PBB-P2 taxpayers who visited the BAPENDA service office during the research period, as they represent active taxpayers with direct experience of tax services (Sugiyono, 2016). Due to the large population size, a sample was selected to represent the population (Abdullah et al., 2022). This study applied non-probability sampling using accidental sampling, in which respondents were selected based on their incidental presence at the service office and willingness to participate (Abdullah et al., 2022). This sampling technique was chosen to ensure practical access to active taxpayers who were directly engaged with tax administration services (Sugiyono, 2016).

This study includes independent variables and a dependent variable, where independent variables are expected to influence the dependent variable (Sugiyono, 2019). The independent variables consist of tax awareness (X1) and tax service effectiveness (X2), while the dependent variable is taxpayer compliance (Y) (Sugiyono, 2019). Each variable is operationalized into measurable indicators using an ordinal Likert scale to capture respondents' perceptions and attitudes (Muhamad, 2018; Boediono, 2003; Wahyudi, 2017). Data were collected using a structured questionnaire with five-point Likert scale responses, ranging from strongly disagree to strongly agree (Sugiyono, 2018). The questionnaire instrument enables standardized measurement of psychological and behavioral constructs related to taxation (Sugiyono, 2018).

Data analysis was conducted using multiple linear regression to examine the effects of tax awareness and tax service effectiveness on taxpayer compliance (Sugiyono, 2019). Prior to hypothesis testing, classical assumption tests, including normality, multicollinearity, and heteroskedasticity tests, were performed to ensure the suitability of the regression model (Ghozali, 2018). Hypotheses were tested using partial t-tests to assess the individual effects of independent variables and F-tests to examine their simultaneous effects (Sugiyono, 2019). Descriptive and inferential statistical analyses were applied to summarize data characteristics and to generalize findings from the sample to the population (Hasan, 2001; Sugiyono, 2019). The use of SPSS statistical software supports accurate computation and interpretation of regression results and hypothesis testing (Ghozali, 2018).

RESULTS AND DISCUSSION

Taxpayer Awareness

Below are the results of taxpayer awareness measurement using a Likert scale, in which respondents were asked to choose one option from a scale of 1 to 5. Scale 1 indicates *strongly disagree*, while scale 5 indicates *strongly agree*.

Table 1.
Validity Test Results for Variable X1 (Taxpayer Awareness)

Parameter	r-calculated	Conclusion
X1.1	0.737	Valid
X1.2	0.823	Valid
X1.3	0.836	Valid

X1.4	0.857	Valid
X1.5	0.832	Valid
X1.6	0.631	Valid
X1.7	0.635	Valid

Source: Processed Data (2025)

Based on Table 1 regarding the validity test of Variable X1 (Taxpayer Awareness) with a total of 100 respondents, the degree of freedom (df) is obtained as $n - 2 = 100 - 2 = 98$. At a significance level of 5% or 0.05, the r-table value used as a reference is 0.195. An item is declared valid if the r-calculated value is greater than the r-table value ($r\text{-calculated} > r\text{-table}$ or $r\text{-calculated} > 0.195$).

The test results show that the statement items for Variable X1, namely X1.1 to X1.7, have r-calculated values greater than the r-table value (0.195). The respective r-calculated values are 0.737, 0.823, 0.836, 0.857, 0.832, 0.631, and 0.635.

Thus, it can be concluded that all statement items in Variable X1 (Taxpayer Awareness) are declared valid. Therefore, the questionnaire used is capable of measuring taxpayer compliance accurately and is feasible to be used for further analysis.

Tax Service Quality

Below are the results of tax service quality measurement using a Likert scale, in which respondents were asked to choose one option from a scale of 1 to 5. Scale 1 indicates *strongly disagree*, while scale 5 indicates *strongly agree*.

Table 2.
Validity Test Results for Variable X2 (Tax Service Quality)

Parameter	r-calculated	Conclusion
X2.1	0.680	Valid
X2.2	0.586	Valid
X2.3	0.537	Valid
X2.4	0.722	Valid
X2.5	0.706	Valid
X2.6	0.485	Valid
X2.7	0.442	Valid

Source: Processed Data (2025)

Based on Table 2 regarding the validity test of Variable X2 (Tax Service Quality) with a total of 100 respondents, the degree of freedom (df) is obtained as $n - 2 = 100 - 2 = 98$. At a significance level of 5% or 0.05, the r-table value used as a reference is 0.195. An item is declared valid if the r-calculated value is greater than the r-table value ($r\text{-calculated} > r\text{-table}$ or $r\text{-calculated} > 0.195$).

The test results show that the statement items for Variable X2, namely X2.1 to X2.7, have r-calculated values greater than the r-table value (0.195). The respective r-calculated values are 0.680, 0.586, 0.537, 0.722, 0.706, 0.485, and 0.442.

Thus, it can be concluded that all statement items in Variable X2 (Tax Service Quality) are declared valid. Therefore, the questionnaire used is capable of measuring taxpayer compliance accurately and is feasible to be used for further analysis.

Taxpayer Compliance

Below are the results of taxpayer compliance measurement using a Likert scale, in which respondents were asked to choose one option from a scale of 1 to 5. Scale 1 indicates *strongly disagree*, while scale 5 indicates *strongly agree*.

Table 3.
Validity Test Results for Variable Y (Taxpayer Compliance)

Parameter	r-calculated	Conclusion
Y1.1	0.746	Valid
Y1.2	0.690	Valid
Y1.3	0.679	Valid
Y1.4	0.598	Valid
Y1.5	0.732	Valid
Y1.6	0.719	Valid

Source: Processed Data (2025)

Based on Table 3, regarding the validity test of Variable Y (Taxpayer Compliance) with a total of 100 respondents, the degree of freedom (df) is obtained as $n - 2 = 100 - 2 = 98$. At a significance level of 5% or 0.05, the r-table value used as a reference is 0.195. An item is declared valid if the r-calculated value is greater than the r-table value ($r\text{-calculated} > r\text{-table}$ or $r\text{-calculated} > 0.195$).

The test results show that the statement items for Variable Y, namely Y1.1 to Y1.6, have r-calculated values greater than the r-table value (0.195). The respective r-calculated values are 0.746, 0.690, 0.679, 0.598, 0.732, and 0.719.

Thus, it can be concluded that all statement items in Variable Y (Taxpayer Compliance) are declared valid. Therefore, the questionnaire used is capable of measuring taxpayer compliance accurately and is feasible to be used for further analysis.

Reliability Test

Table 4.
Reliability Test Results

Variable	Number of Items	Criterion	Cronbach's Alpha	Conclusion
X1 (Taxpayer Awareness)	7	0.60	0.884	Reliable
X2 (Tax Service Quality)	7	0.60	0.700	Reliable
Y (Taxpayer Compliance)	6	0.60	0.785	Reliable

Source: Processed Data (2025)

Based on Table 4 regarding the reliability test involving 100 respondents, a research instrument is declared reliable if the Cronbach's Alpha coefficient value is greater than 0.60 (> 0.60). Variable X1 consists of 7 statement items and has a Cronbach's Alpha value of 0.884. Variable X2 consists of 7 statement items and has a Cronbach's Alpha value of 0.700. Meanwhile, Variable Y consists of 6 statement items and has a Cronbach's Alpha value of 0.785.

The test results show that all variables in this study meet the reliability criteria, with Cronbach's Alpha values greater than the minimum threshold of 0.60. Thus, it can be concluded that all instruments for variables X1, X2, and Y are declared reliable. Therefore, the questionnaire used in this study is capable of producing consistent and trustworthy data for further analysis.

Partial Hypothesis Test Results (t-test)

The t-test indicates how far each independent variable can explain variations in the dependent variable. This test was conducted by examining the significance value where $\alpha < 0.05$. The test can also be evaluated by comparing the calculated t-value and the t-table value. If $t\text{-calculated} > t\text{-table}$, this indicates that the independent variable has an effect on the dependent variable.

Table 5.
Partial Hypothesis Testing (t-test)

Variable	t-value	Sig.
Constant	1.598	0.113
Taxpayer Awareness	0.686	0.494
Tax Service Quality	8.392	0.000

Source: Data Processing Results Using SPSS (2025)

Based on Table 5, the t-table value at a significance level of $(\alpha/2; n-k-1)$ is 1.984, with degrees of freedom $df = 97$, where $n = 100$ and $k = 2$. Thus, the t-table value is 1.984.

1. Testing of Taxpayer Awareness Variable

The Taxpayer Awareness variable (X1) shows a t-calculated value of 0.686, while the t-table value is 1.984, which means that $t\text{-calculated} < t\text{-table}$. This indicates that H0 is accepted and H1 is rejected, meaning that there is no effect of Taxpayer Awareness (X1) on Taxpayer Compliance (Y). With a significance value of 0.494, which is greater than 0.05, it can be concluded that Taxpayer Awareness has a negative and insignificant effect on Taxpayer Compliance.

2. Testing of Tax Service Quality Variable

The Tax Service Quality variable (X2) shows a t-calculated value of 8.392, while the t-table value is 1.984, which means that $t\text{-calculated} > t\text{-table}$. This indicates that H0 is rejected and H1 is accepted, meaning that there is an effect of Tax Service Quality (X2) on Taxpayer Compliance (Y). With a significance value of 0.000, which is less than 0.05, it can be concluded that Tax Service Quality has a positive and significant effect on Taxpayer Compliance.

Simultaneous Hypothesis Test Results (F-test)

The F-test aims to determine whether the regression model is feasible and to examine whether the independent variables simultaneously affect the dependent variable. The F-test can be evaluated by comparing the calculated F-value and the F-table value. If $F\text{-calculated} > F\text{-table}$, then H0 is rejected, which means that Taxpayer Awareness and Tax Service Quality simultaneously affect Taxpayer Compliance.

Table 6.
Simultaneous Hypothesis Testing (ANOVA)

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	656.827	2	328.414	42.865	0.000
Residual	743.173	97	7.662		

Total	1400.000	99
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Source: Data Processing Results Using SPSS (2025)

Based on Table 11, the calculated F-value is 42.865 with a significance level of 0.000, which is less than 0.05. The F-calculated value (42.865) is also greater than the F-table value of 3.09. Since the significance value is less than 0.05, the regression model used is feasible. Therefore, it can be concluded that simultaneously, the independent variables have a significant effect on the dependent variable.

The Effect of Taxpayer Awareness on Taxpayer Compliance

The results of this study show that Taxpayer Awareness has a negative and insignificant effect on Taxpayer Compliance. This is indicated by a significance level of 0.494, which is greater than 0.05, so that hypothesis H1 is rejected. These results are in line with the research conducted by Prakoso, A., Wicaksono, G., and Iswono (2019), which states that Taxpayer Awareness does not have a significant effect on Taxpayer Compliance. The results of this study are different from the research conducted by Faizin, M. R., Kertahadi, and Ruhana (2016), Pebriansyah, R., Hambani, S., and Hutomo (2024), and Purnamasari et al. (2024), which state that Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance.

The results of this study also differ from the findings reported by Larasati, A. Y., & Hartika, W. (2023) and Heryanto, I. C., & Hendaris, R. B. (2023). Larasati, A. Y., & Hartika, W. (2023) state that tax awareness constitutes an important psychosocial capital for taxpayers in fulfilling their tax obligations. Tax awareness is viewed as an internal factor that encourages individuals to understand the role of taxation in national development and fosters a sense of moral responsibility in complying with tax obligations. With a high level of awareness, taxpayers are expected not only to understand tax regulations but also to possess intrinsic motivation to comply, thereby contributing to a sustainable increase in tax compliance.

Meanwhile, Heryanto, I. C., & Hendaris, R. B. (2023) argue that taxpayer awareness partially has a significant effect on individual taxpayer compliance. This finding indicates that the higher the level of awareness possessed by taxpayers, the greater their tendency to fulfill their tax obligations in a timely manner and in accordance with applicable regulations. Awareness in this context does not merely refer to knowledge of tax regulations but also reflects positive attitudes and perceptions toward the function of taxation in supporting development and public services. The difference between these findings and the results of the present study suggests that the effect of tax awareness on compliance may vary depending on respondent characteristics, regional conditions, and the effectiveness of tax policies and administrative systems implemented.

The Effect of Tax Services on Taxpayer Compliance

The results of this study show that Tax Services have a positive and significant effect on Taxpayer Compliance. This is indicated by a significance level of 0.000, which is smaller than 0.05, so that hypothesis H1 is accepted. These results are in line with the research conducted by Yuniarti et al. (2024) and Purnamasari et al. (2024), which state that Tax Services have a positive and significant effect on Taxpayer Compliance. The results of this study are different from the research conducted by Putri, R. D., Sofiani, V., and Tanjung (2024), which state that Tax Services partially have a negative and insignificant effect on Taxpayer Compliance, although simultaneously they have a positive and significant effect.

In addition, the results of this study are consistent with the findings of Hartikayanti (2011), Agustina, N., & Putra, V. D. C. (2023), and Heryanto, I. C., & Hendaris, R. B. (2023), which emphasize the importance of service quality and system effectiveness in enhancing compliance and user satisfaction. Hartikayanti (2011) states that, in service delivery, high-quality information systems improve user satisfaction and support more effective decision-making processes. Reliable, accessible, and accurate information systems help users obtain necessary information efficiently, thereby increasing trust in service-providing institutions, including tax service institutions.

According to Agustina, N., & Putra, V. D. C. (2023), service quality has a positive and significant effect on user satisfaction. This finding reflects that effective, responsive, and user-oriented services enhance positive perceptions of service institutions. In the context of taxation, high-quality services facilitate taxpayers in fulfilling their tax obligations, reduce administrative barriers, and improve comfort in interactions with tax authorities. This condition ultimately encourages higher levels of taxpayer compliance indirectly through increased satisfaction and trust.

Furthermore, Heryanto, I. C., & Hendaris, R. B. (2023) also state that, in tax services, the partial implementation of the e-filing system has a significant effect on taxpayer compliance. The adoption of e-filing is considered to improve efficiency and convenience in the tax reporting process, thereby reducing the administrative burden on taxpayers. Through information technology-based systems, taxpayers can fulfill their reporting obligations more quickly, flexibly, and transparently. This finding strengthens the conclusion of the present study that the effectiveness of tax services, including the utilization of technology, is a crucial factor in promoting increased taxpayer compliance.

CONCLUSION

This study examines the effect of Taxpayer Awareness and the Effectiveness of Tax Services on Taxpayer Compliance. Based on the results of data analysis and theoretical discussion presented in the previous chapters, it can be concluded that Taxpayer Awareness has a negative and insignificant effect on Taxpayer Compliance. This finding indicates that the level of awareness possessed by taxpayers has not been able to significantly encourage an increase in compliance, meaning that awareness alone is not a primary factor in determining compliant behavior in fulfilling tax obligations. In contrast, the Effectiveness of Tax Services has a positive and significant effect on Taxpayer Compliance, indicating that the more effective the tax services provided by tax authorities, the higher the level of taxpayer compliance in fulfilling tax obligations. Furthermore, Taxpayer Awareness and the Effectiveness of Tax Services simultaneously have a positive and significant effect on Taxpayer Compliance.

Based on the conclusions of this study, several recommendations are proposed. For tax authorities, it is expected that they improve the effectiveness of tax services through enhancing the quality of human resources, optimizing the use of information technology, and simplifying service procedures. Fast, clear, and responsive services have been proven to improve taxpayer compliance in fulfilling tax obligations. For taxpayers, it is expected that they not only have awareness of the importance of taxes, but also are able to implement this awareness in the form of actual compliance, such as timely reporting and payment of taxes in accordance with applicable regulations. For future researchers, it is recommended to

include additional variables that may influence taxpayer compliance, such as tax sanctions, tax knowledge, level of trust in the government, or perceptions of tax fairness. In addition, future studies may expand the research object and period in order to obtain more general and comprehensive results.

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