



**THE EFFECT OF TAX KNOWLEDGE AND TAXPAYER AWARENESS  
ON INDIVIDUAL TAXPAYER COMPLIANCE IN THE SUBMISSION  
OF PT BOBA INDAH'S ANNUAL TAX RETURN IN 2024**

**Ade Sri Mulyani<sup>1</sup>, Asrah Tandirerung Ranteallo<sup>2</sup>, Niken Herawati<sup>3</sup>**  
**Universitas Bina Sarana Informatika**  
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***Abstract***

*This research aims to contribute tax knowledge, taxpayer awareness, and add insight in the application to individual taxpayer compliance with employees at PT Boba Indah. The study population includes all individual taxpayers in the company, using a nonprobability sampling method that produces a sample of 30 taxpayers. The data analysis method used was multiple linear regression analysis and hypothesis testing using the SPSS 25 program. The results of the study show that tax knowledge and taxpayer awareness have a positive and significant influence on the compliance of individual taxpayers. The implication of this study is that the Directorate General of Taxes can strive to improve education, socialization, training, and improvement programs of the e-filing system to increase the level of taxpayer compliance in submitting annual tax returns. Thus, it can be expected that the implementation of this strategy will have a positive impact in achieving the goal of increasing overall taxpayer compliance.*

**Keywords:** *Tax Knowledge; Taxpayer Awareness; and Individual Taxpayer Compliance.*

***Abstrak***

Riset ini bertujuan untuk menyumbangkan pengetahuan perpajakan, kesadaran wajib pajak, dan menambah wawasan dalam aplikasi untuk kepatuhan wajib pajak individu terhadap karyawan di PT Boba Indah. Populasi penelitian mencakup semua wajib pajak individu di perusahaan, menggunakan metode pengambilan sampel nonprobabilitas yang menghasilkan sampel 30 wajib pajak. Metode analisis data yang digunakan adalah analisis regresi linier berganda dan pengujian hipotesis menggunakan program SPSS 25. Hasil penelitian menunjukkan bahwa pengetahuan pajak dan kesadaran wajib pajak memiliki pengaruh positif dan signifikan terhadap kepatuhan wajib pajak perorangan. Implikasi dari penelitian ini adalah Direktorat Jenderal Pajak dapat berupaya meningkatkan program pendidikan, sosialisasi, pelatihan, dan perbaikan sistem e-filing untuk meningkatkan tingkat kepatuhan wajib pajak dalam menyampaikan SPT tahunan. Dengan demikian, dapat diharapkan bahwa penerapan strategi ini akan memberikan dampak positif dalam mencapai tujuan peningkatan wajib pajak secara keseluruhan.

**Kata kunci:** Pengetahuan Pajak; Kesadaran Wajib Pajak; dan Kepatuhan Wajib Pajak Perorangan.

## **I. INTRODUCTION**

The government has shown its continued commitment to improving taxpayer compliance by issuing Presidential Regulation of the Republic of Indonesia Number 40 of 2018 concerning the Reform of the Tax Administration System. This is intended so that this increase can help strong, trusted, and accountable tax institutions with effective and efficient business processes. The goal is to build optimal synergy between institutions, increase taxpayer compliance, and increase state revenue. Often, a lack of understanding of tax regulations leads to low public awareness of tax obligations. Many people do not fully understand the current tax regulations. Including individuals who are indicators of taxpayer compliance in Indonesia.

This phenomenon that attracts researchers to research on variables that affect taxpayer compliance, such as in research related to tax knowledge conducted (Kalyani & Sutandi, 2023), states that the results of research from tax knowledge have a positive effect on taxpayer reporting. So that taxpayers will be more compliant in fulfilling their tax payment obligations. In contrast, the results of the study (Sabet, et al., 2020) stated that the results of research from tax knowledge did not affect taxpayers' compliance in carrying out their tax obligations. This is because taxpayers do not understand the concept of general provisions and tax procedures that run in Indonesia starting from tax objects, tax subjects, calculation of taxes payable, tax rates, recording of taxes payable, to payment and reporting. Research related to taxpayer awareness conducted (Fitri et al., 2023) as a result of his research stated that. While this research is contrary to the results of research conducted by (Nabila, 2020), the results of the research from taxpayer awareness do not have a significant effect on taxpayer compliance. This is because taxpayers, even though they know about the tax regulations where taxes are collected according to income, but this understanding does not affect the awareness of taxpayers in making decisions to pay their tax obligations, as long as the public still thinks that taxes are a burden for them (Arifin & Syafii, 2019).

## **II. THEORETICAL STUDIES**

The formulation of the identified issues includes four main questions: whether tax knowledge, and taxpayer awareness, have an influence on individual taxpayer compliance, either individually or simultaneously. This research is expected to contribute to increasing taxpayers' knowledge and awareness of annual tax return reporting compliance for employees of PT. Boba is beautiful. In addition, this research is also expected to be a reference for future researchers who want to study similar topics. **THEORY STUDY 2.1 Taxes According to Prof. Dr. P.J.A. Andriani** quoted by (Anjani & Sulistyowati, 2022), taxes are obligations that

must be paid to the state in accordance with official regulations, without any direct rewards, and play an important role in meeting the general needs of the state. Taxes are a coercive obligation because they are collected in relation to the law, are contributions made by individuals.

## **2.2 Tax Knowledge**

According to (Official, 2019) tax knowledge is the understanding and application of taxpayers to tax rules, including how to calculate, pay, and report taxes according to the self-assessment system in Indonesia. This understanding includes general provisions, the process of submitting a Notification Letter (SPT), and knowledge of applicable tax regulations. High tax knowledge plays an important role in increasing taxpayer compliance. Conversely, a lack of understanding of taxation can lead to low compliance with tax obligations.

## **2.3 Taxpayer Awareness**

According to (Rahayu, 2017), taxpayer awareness is a condition in which taxpayers understand the importance of paying taxes and do it voluntarily. Taxpayers who have high awareness tend to obey tax regulations, understand their rights and obligations, and realize that taxes are necessary to finance the state. According to (Milleani & Maryono, 2022) Taxpayer awareness is a condition in which taxpayers can fulfill their tax obligations by understanding, acknowledging, appreciating, and complying with applicable tax provisions. This taxpayer's awareness is reflected in a person's good intentions that come from a sincere and sincere conscience in fulfilling their tax obligations (Pramitasari, 2020).

## **2.4 Taxpayer Compliance**

According to (Prakoso, et al., 2019) taxpayer compliance refers to the condition in which taxpayers fulfill all their tax obligations, including self-registration, calculating taxes owed, making tax payments, settling arrears, and submitting a notification letter to the tax authorities. According to (Rahayu, 2017), taxpayer compliance is influenced by several factors, including the effectiveness of the tax administration system, the quality of tax services, law enforcement with strict sanctions, the quality of accurate tax audits, and tax rates that affect taxpayer behavior (Fitri, Nugroho, & Devana, 2023).

## **III. RESEARCH METHODS**

This research uses a quantitative approach, rooted in the philosophy of positivism, which examines populations or samples through instruments such as questionnaires or surveys. The collected data is statistically analyzed to test hypotheses. This descriptive research uses a survey method, with questionnaires as the main data collection tool, and sampling techniques are carried out randomly (Sugiyono, 2019). This study examines the

influence of tax knowledge and taxpayer compliance, as an independent variable on individual taxpayer compliance as a dependent variable in the submission of Annual Tax Returns. The object of the study was 30 permanent employees at PT. Boba Indah, with a focus on primary data from individual taxpayers. The source of the research data used is primary data, which in this study was obtained directly from individual taxpayers who are employees of PT. Boba Indah and has submitted the Annual Tax Return. This data was obtained from a questionnaire.

#### IV. RESEARCH RESULTS

##### Respondent's Gender

The characteristics of the respondents when viewed from their gender. Based on the results of the questionnaire distribution, the table shows that the majority of respondents are women, reaching 80% or 24 people, while male respondents are only 20% or 6 people.

##### 1.Tenure

The characteristics of the respondents when viewed from the status of employees can be seen in table IV.2, as follows:

Table 2. Based on Tenure

No.	Usia	Frekuensi	Persentase (%)
1	< 1 Tahun	8	26,7%
2	1 -5 Tahun	20	66,6%
3	6 -10 Tahun	2	6,7%
4	>10 Tahun	0	0%
	Total	30	100%

Based on the findings of the questionnaire distribution, the table shows that most of the respondents have a working period of 1-5 years with a total of 20 people (66.6%), while < 1 year 8 people (26.7%), 6-10 years 2 people (6.7%), > 10 years none or 0.

#### Research Results Tax Knowledge Variables (X1) Table 3. Tax Knowledge Variables

Variabel	Item	Tanggapan							
		STS	%	TS	%	S	%	SS	%
Pengetahuan Perpajakan	X1.1	0	0%	4	13,3%	22	73,3%	4	13,3%
	X1.2	0	0%	10	33,3%	17	56,7%	3	10%
	X1.3	0	0%	1	3,3%	19	63,3%	10	33,3%
	X1.4	0	0%	4	13,3%	17	56,7%	9	30%
	X1.5	0	0%	6	20%	21	70%	3	10%
	X1.6	1	3,3%	8	26,7%	15	50%	6	20%
	X1.7	1	3,3%	14	46,7%	14	46,7%	1	3,3%

Based on the results of the distribution of the questionnaire given to 30 respondents in the variable of tax knowledge, the following are the results of the questionnaire, namely: question (X1.1) which is "As a good taxpayer, I know the general provisions and procedures of taxation in Indonesia", most of the respondents' answers agreed, namely 22 people

(73.3%), while the respondents who strongly disagreed, namely 0 (0%), 4 people (13.3%) disagree and strongly agree, 4 people (13.3%). Question (X1.2) is "I understand the tax system currently used, (calculating, calculating, paying and reporting myself)", most of the respondents' answers agreed, namely 17 people (56.7%), while the respondents who strongly disagree were 0 (0%) respondents, disagreed with 10 people (33.3%), and strongly agreed, namely 3 people (10%). Question (X1.3) is "Taxes serve as the largest source of state revenue and are used for state financing", most of the answers 9 people (30%). Question (X1.5) is "I understand and know the rights and obligations of being an individual taxpayer", most of the respondents' answers agree, namely 21 people (70%), while respondents who strongly disagree are 0 (0%), disagree are 6 people (20%), and strongly agree with 3 people (10%). Question (X1.6) is "I know well PTKP (Non-Taxable Income), PKP (Taxable Income) and the current applicable tax rate", most of the respondents' answers agreed, namely 15 people (50%), while respondents who strongly disagree were 1 person (3.3%), disagreed, namely 8 people (26.7%), and strongly agreed, namely 6 people (20%). Question (X1.7) is "I understand and know tax regulations through socialization carried out by the KPP", most of the respondents' answers agree, namely 14 people (46.7%) and 14 people (46.7%) respondents, while respondents who strongly disagree are 1 person (3.3%), and strongly agree, namely 1 o

**Taxpayer Awareness Variable (X2) Table 4. Taxpayer Awareness Variables**

Variabel	Item	Tanggapan							
		STS	%	TS	%	S	%	SS	%
Kesadaran Wajib Pajak	X2.1	0	0%	0	0%	23	76,7%	7	23,3%
	X2.2	0	0%	1	3,3%	23	76,7%	6	20%
	X2.3	0	0%	3	10%	21	70%	6	20%
	X2.4	0	0%	1	3,3%	21	70%	8	26,7%
	X2.5	0	0%	1	3,3%	19	63,3%	10	33,3%

Based on the results of the distribution of the questionnaire given to 30 respondents in the taxpayer awareness variable, the following are the results of the questionnaire, namely: question (X2.1) which is "Taxes must be paid because taxes are our obligation as citizens," most of the respondents' answers agreed, namely 23 people (76.7%), while the respondents who strongly disagree and disagree are not 0 (0%), and 7 people (23.3%) respondents strongly agreed. Question (X2.2) is "I am always happy to carry out my tax obligations," most of the respondents' answers agreed, namely 23 people (76.7%), while respondents who strongly disagree were none (0%), respondents disagreed, namely 1 person (3.3%), and respondents strongly agreed, namely 6 people (20%). Question (X2.3) is "I do my tax

obligations on time," most of the respondents agreed, i.e. 21 people (70%), while the respondents who strongly disagree were none (0%), 3 people.

Individual Taxpayer Compliance Variables (Y) Table 5. Compliance Variables of Individual Taxpayers

Variabel	Item	Tanggapan							
		STS	%	TS	%	S	%	SS	%
Kepatuhan Wajib Pajak Orang Pribadi	Y.1	0	0%	2	6,7%	18	60%	10	33,3%
	Y.2	0	0%	0	0%	22	73,3%	8	26,7%
	Y.3	0	0%	3	10%	20	66,7%	7	23,3%
	Y.4	0	0%	5	16,7%	18	60%	7	23,3%
	Y.5	0	0%	5	16,7%	16	53,3%	9	30%

Based on the results of the distribution of the questionnaire given to 30 respondents in the individual taxpayer compliance variable, the following are the results of the questionnaire, namely: question (Y.1) which is "To get an NPWP, I voluntarily register as a taxpayer" the majority of respondents answered yes, namely 18 people (60%). There were no respondents who strongly disagreed (0%), only 2 (6.7%) respondents disagreed, and respondents strongly agreed, namely 10 people (33.3%). Question (Y.2) related to "As a taxpayer, I pay or deposit taxes that are withheld or collected" the majority answered in the affirmative, namely 22 people (73.3%). There were no respondents who strongly disagreed (0%) or disagreed (0%), and 8 people (26.7%) strongly agreed. Question (Y.3) is "As a taxpayer, I always pay the income tax owed on time", on the individual taxpayer compliance variable obtained from 30 respondents proves that the majority of 20 respondents (66.7%) agreed with it. No one strongly disagreed (0%), 3 respondents (10%) disagreed, and 7 respondents (23.3%) strongly agreed. Question (Y.4) is "I filled out the tax return form correctly, completely, and clearly", the majority of 18 respondents (60%) answered in the affirmative. No respondents strongly disagreed (0%), 5 respondents (16.7%) disagreed, and 7 respondents (23.3%) strongly agreed. Question (Y.5) is "I have filed my tax return on time", the majority of 16 respondents (53.3%) said they agreed. No one strongly disagreed (0%), 5 respondents (16.7%) disagreed, and 9 respondents (30%) strongly agreed.

### Descriptive Analysis

The distribution of the variables studied showed significant variation among respondents. For the Tax Knowledge Variable (X1), the minimum value was recorded at 15 and the maximum was 28, with an average of 20.50 and a standard deviation of 3.288, indicating considerable variation in tax knowledge. The Taxpayer Awareness variable (X2) has a minimum value of 14, a maximum of 20, an average of 16.03, and a standard deviation

of 1.884, indicating a higher level of uniformity. Finally, the Individual Taxpayer Compliance Variable (Y) has a minimum value of 12, a maximum of 20, and an average of 15.87 with a standard deviation of 2.515, which indicates a significant variation in the level of compliance. Validity Testing Validity tests are useful to determine whether a questionnaire in a study is valid or not. A questionnaire is said to be valid if the question can reveal what the questionnaire wants to measure (Ghozali, 2018). In conducting this validity test, the researcher used 30 responses. Thus, all indicators in this study were declared Valid.

#### a. Classic Assumption Test

##### Normality Test

Normality tests are performed to determine whether the regression model studied has a normal distribution or not. To check whether multiple regression models meet the assumption of normality, the Kolmogorov-Smirnov test can be used. If the significance value of the results of the Kolmogorov-Smirnov test is more than 0.05, then the residual is considered to be normally distributed. After the normality test was carried out using the SPSS 25 for windows program, the significance value of the results of the Kolmogorov-Smirnov test was produced as seen in table IV.6 as follows:

**Tabel 6. Hasil Uji Normalitas**

<b>One-Sample Kolmogorov-Smirnov Test</b>		
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.07604015
Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.056
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

From the results of table 6, it can be explained that the results of the normality test using the Kolmogorov-Smirnov test prove the results of the Asymp value. Sig.(2-tailed) of  $0.200 > 0.05$ . So the regression model based on this study is normally distributed.

#### Multicollinearity Test

The multicollinearity test aims to evaluate the presence of strong correlations between independent variables in multiple regression models. The problem of multicollinearity will arise if there is a significant correlation between these variables. To detect this, you can check the Tolerance Value (if the Tolerance value  $> 0.1$ ) and the Variance Inflation Factor (VIF) (if



the  $VIF < 10$ ). If both values are met, then there is no multicollinearity problem in the model. Test results using SPSS 25 for Windows for VIF and Tolerance.

**Tabel 7. Hasil Uji Multikolinieritas**

Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
<i>(Constant)</i>			
Pengetahuan Perpajakan	0,290	3,452	Bebas Multikolinieritas
Kesadaran Wajib Pajak	0,234	4,278	Bebas Multikolinieritas

The results of the multicollinearity test in table 7 show that the variables in the multiple regression model have adequate values. The variable of Tax Knowledge (X1) showed a tolerance value of 0.290 and VIF of 3.452, both of which met the criteria of being free from multicollinearity. Similarly, the Taxpayer Awareness variable (X2) had a tolerance of 0.234 and a VIF of 4.278 which also showed no significant signs of multicollinearity. Thus, this multiple regression model is considered feasible for use in the analysis of the influence of independent variables on dependent variables in this study.

Heteroscedasticity Test To detect the presence or absence of heteroscedasticity, it can be done using the Glejser test. If the residual variance from one observation to another is fixed, then it is called homoscedasticity, while if it is different it is called heteroscedasticity. The criterion for no heteroscedasticity problem is if the significance value  $> 0.05$ , which means that heteroscedasticity does not occur. On the other hand, if the significance value is  $< 0.05$ , then the conclusion is that heteroscedasticity occurs. The results of the heteroscedasticity test can be seen in table IV.8 as follows:

**Table 8. Heteroscedasity Test Results**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.487	1.153		.423	.676
	Pengetahuan Perpajakan (X1)	-.059	.071	-.286	-.824	.418
	Kesadaran Wajib Pajak (X2)	-.091	.138	-.254	-.656	.518

a. Dependent Variable: ABS\_RES

From table 8, the results of the heteroscedasticity test showed that all independent variables (tax knowledge, and taxpayer awareness) had a significance value of more than 0.05. Therefore, it can be said that in this study there was no heteroscedasticity.



Partial Test Hypothesis Test (t-Test) Table 9. Test Results t

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.950	1.933		-1.009	.322
Pengetahuan Perpajakan (X1)	.285	.119	.372	2.387	.025
Kesadaran Wajib Pajak (X2)	.862	.232	.646	3.722	.001

a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

- a. Based on the analysis in table 9, the results of hypothesis testing can be concluded as follows: First, hypothesis testing 1 shows that tax knowledge (X1) has a positive and significant effect on the compliance of individual taxpayers (Y) with a t-value of 2.387 and a significance level of 0.025, so that H0 is rejected and H1 is accepted. Second, the results of hypothesis 2 testing show that taxpayer awareness (X2) also has a positive and significant effect Uji Statistif F (Uji kelayakan Model)

Tabel 10. Hasil Uji F

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	149.889	3	49.963	38.687	.000 <sup>b</sup>
	Residual	33.578	26	1.291		
	Total	183.467	29			

a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

b. Predictors: (Constant), Penerapan Sistem *E-Filing*, Pengetahuan Perpajakan, Kesadaran Wajib Pajak

Based on table 10, it is stated that the results of the model feasibility test obtained a calculated F value of  $38.687 > 2.96$  with a significance level of  $0.000 < 0.05$ . So there is a simultaneous influence on variable independent to variable dependent. It can be concluded that these results show that tax knowledge and taxpayer awareness have an effect on individual taxpayer compliance with employees of PT. Boba Indah.

## V. CONCLUSION

Based on the results of testing and data analysis, it can be concluded that tax knowledge and taxpayer awareness have a positive and significant influence on the compliance of individual taxpayers at PT. Boba is beautiful. First, the results of the t-test showed a calculated t-value of 2.387, which is greater than the t table of 2.05 with a significance level of 0.025, indicating that tax knowledge has a positive effect on taxpayer compliance. Second,

with a t-value of 3.722 which is greater than the t-table and a significance level of 0.001, taxpayers' awareness has also been proven to have a positive and significant effect. Thus, this study emphasizes that tax knowledge and taxpayer awareness are important in increasing individual taxpayer compliance in submitting Annual Tax Return reports.

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