

THE EFFECT OF TAXPAYER AWARENESS, PUBLIC SERVICE ACCOUNTABILITY, AND TAX SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE

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<i>PAPER INFO</i>	<i>ABSTRACT</i>
<i>Received:</i> 14 th <i>January 2023</i>	This study aims to determine the effect of taxpayer awareness, public service accountability and tax sanctions on motor vehicle taxpayer compliance. The data used is primary data obtained by distributing questionnaires to motor vehicle taxpayers in SAMSAT Gorontalo City. The determination of samples in this study used the slovin formula so that the number of samples in this study amounted to 139. Data analysis in this study used SEM (Structural Equation Modeling) analysis with the help of the AMOS program. The results showed that 1) Taxpayer awareness has a significant effect on motor vehicle taxpayer compliance, 2) Public service accountability has an insignificant effect on motor vehicle taxpayer compliance, 3) Tax Sanctions have no significant effect on motor vehicle taxpayer compliance, 4) Taxpayer awareness, public service accountability, and tax sanctions simultaneously affect motor vehicle taxpayer compliance
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INTRODUCTION

Taxes are the main source of state revenue derived from the internal sector and play an important role in the implementation and improvement of national development (Kurniawan and Widodo 2015). Based on Law number 28 of 2009, tax means that mandatory contributions to the state are owed by individuals or entities that are coercive under the Law by not receiving compensation directly and are used for state purposes for the greatest prosperity of citizens. Taxes also provide an important role because by increasing the income of a country which is used to support the improvement of people's welfare in a country, therefore various efforts are made by the government continuously to increase the target of revenue from the tax sector. The imposition of taxes in Indonesia is grouped into two parts, namely state taxes managed by the central government and regional taxes managed by local governments.

Tax revenue is influenced by a country's economic growth because economic growth will be able to increase people's income so that they have the financial ability to pay taxes. In addition, the amount of tax collection, the addition of taxpayers and the optimization of extracting tax sources through tax objects also play a role in increasing revenue from taxes. The role of taxes as a source of domestic income is very dominant but still not optimal when viewed from the large number of taxpayers who have not become compliant taxpayers.

The increasing number of motor vehicle users every year causes the number of motor vehicle taxpayers to increase. When viewed from the development of the rate of increase in the number of motorized vehicles in Gorontalo City, tax revenues should be optimal every year. Given the lack of compliance level and awareness of taxpayers in paying motor vehicle tax, it is the cause of non-optimal tax revenue in Gorontalo City.

Motor vehicle tax revenue in 2019 was IDR 79,288,793,175 with a total of 62,788 vehicles, while in 2020 tax revenue decreased to IDR 63,069,877,555 with the number of vehicles paying 54,659. So that the government must continue to strive so that all people who

are taxpayers are obedient in carrying out their obligations. Every year the taxpayer increases, therefore the revenue is also expected to increase. Due to declining tax revenues, there is a need for factors that are able to increase tax revenues, especially in PKB.

Since long ago tax compliance has been a problem in taxation, both in developed countries and developing countries. Non-compliance of the taxpayer can lead to the desire to carry out acts of evasion, avoidance and tax evasion. The low level of taxpayer compliance with motor vehicle tax payments causes the tax collection process to be suboptimal. This is caused by various factors including the distance of the samsat office that is too far to travel, long queues so that taxpayers become saturated, the existence of scalpers who make payments more than reasonable, the indifferent attitude of taxpayers, and so on.

Based on the background description of the problem above, the author is interested in researching the "**Effect of Taxpayer Awareness, Public Service Accountability and Tax Sanctions on Motor Vehicle Taxpayer Compliance**"

Problem Formulation

Based on the background above, the formulation of the problem in this study is as follows:

1. Does Taxpayer Awareness affect Taxpayer compliance in paying Motor Vehicle Tax?
2. Does Public Service Accountability affect taxpayer compliance in paying Motor Vehicle Tax?
3. Do Tax Sanctions affect taxpayer compliance in paying Motor Vehicle Tax?
4. Does Taxpayer Awareness, Public Service Accountability, and Tax Sanctions affect Motor Vehicle Taxpayer Compliance?

Research Objectives

The objectives of this study are as follows:

1. To find out how much influence Taxpayer Awareness has on Motor Vehicle Taxpayer Compliance.
2. To find out how much influence Public Service Accountability has on Motor Vehicle Taxpayer Compliance.
3. To find out how much effect Tax Sanctions have on Motor Vehicle Taxpayer Compliance.
4. To find out how much influence Taxpayer Awareness, Public Service Accountability, and Tax Sanctions have on Motor Vehicle Taxpayer Compliance.

Literature Review

Taxpayer Compliance

Taxpayer compliance is an observance in implementing tax provisions, so compliant taxpayers are obedient taxpayers and carry out their tax obligations in accordance with the provisions of the regulations in the legislation. Rahardian says that tax compliance can be defined as a state in which a taxpayer fulfills all tax obligations and exercises his taxation rights (Rahardian 2018).

Compliance can be divided into two types, namely material compliance and formal compliance. Material compliance is a condition in which the taxpayer fulfills the obligations materially of taxation. Material compliance may also include formal compliance. For example, taxpayers make tax payments honestly and make payments before the predetermined deadline. Formal compliance in accordance with the compliance of the provisions in the tax law. For example, the provisions of the PKB payment deadline (Devano and Rahayu 2006).

Taxpayer compliance according to (Cahya 2019) is a compliance and awareness of the fulfillment of tax obligations, which can be reflected in situations where:

- a) Taxpayers fulfill their tax obligations
- b) Taxpayers carry out or pay taxes in a timely manner
- c) Taxpayers meet tax payment requirements
- d) The taxpayer knows the due date of his tax payment

Taxpayers can be said to be compliant if the taxpayer has known, understood and carried out

all his tax obligations in a timely manner in accordance with the provisions of the regulations in the applicable regulations.

Taxpayer Awareness

Taxpayer awareness is a situation where taxpayers recognize, respect, obey applicable tax rules and regulations and have the sincerity and desire to fulfill their obligations. Understanding and realizing the importance of taxation is expected to increase compliance, but taxpayers cannot be said to have awareness if they know it but do not carry out, because in essence taxpayer awareness is the good faith of a person in carrying out his obligations sincerely and sincerely.

Outlines indicators regarding taxpayer awareness, namely :[\(Cahya 2019\)](#)

- a) There is a drive from oneself to carry out its tax obligations,
- b) WP has confidence that must be carried financing purposes,
- c) WP has an awareness that taxes are an obligation must be carried out.

Public Service Accountability

Public service accountability is the ability of SAMSAT in terms of serving taxpayers to meet all taxpayer needs in an open and transparent manner. This shows that the quality of service is an attraction for taxpayers who want to carry out their tax affairs and officers who have the ability to tax [\(Prayitna and Witono 2022\)](#).

The implementation of public services according to the provisions of laws and regulations must be accountable, to the public or superiors or leaders of service units of government agencies. According to [\(Cahya 2019\)](#) these public service indicators can be in the form of: (a) Adequate facilities and equipment used by the samsat office, (b) Responsiveness by responding to taxpayer requests and providing services appropriately, and (c) Services, namely commitment to realizing a taxpayer-oriented concept, as well as setting a standard of service performance.

Tax Sanctions

According to [\(Wong et al. 2018\)](#) tax sanctions are a guarantee that the power of tax laws and regulations (tax norms) will be followed/obeyed/obeyed, or in other words, tax sanctions are a tool to prevent (preventive) so that taxpayers do not violate tax norms. Tax sanctions are divided into administrative sanctions and criminal sanctions. Administrative sanctions are the payment of losses to the state, in particular interest and increases. Meanwhile, criminal sanctions are torture and/or suffering which is the last tool or legal stronghold used by the fiscus so that tax norms are obeyed.

According to [\(Ilhamsyah and Endang 2016\)](#) Tax sanctions are *negative penalties* given to people who violate regulations. Meanwhile, a fine is a punishment by paying money for violating applicable law. So that tax sanctions can be interpreted as negative penalties given to taxpayers who violate by paying money. According to [\(Cahya 2019\)](#) there are several indicators about tax sanctions, including: (a) Taxpayers know and understand the purpose of tax sanctions, (b) The imposition of fairly severe tax sanctions is a way of educating taxpayers, and (c) Violating taxpayers are subject to zero-tolerance sanctions.

METHOD

In choosing a research method, researchers used a quantitative approach to determine the effect of taxpayer awareness, public service accountability, and tax sanctions on motor vehicle taxpayer compliance. The Data used in this study is primary data, with sample selection techniques carried out using *accidental sampling* techniques. *The Accidental Sampling* technique according to [\(Sugiyono 2017\)](#) is aneknik of determining samples based on chance, that is, anyone who accidentally meets the researcher can be used as a sample, if the person

who happens to be encountered is suitable as a data source. Based on the *Accidental Sampling technique*, the samples in this study were 139 motor vehicle taxpayers at the SAMSAT Office in Gorontalo City.

The analytical tool used in this study is the *Structural Equation Modeling (SEM)* method. *The Structural Equation Model (SEM)* is a combination of two separate statistical methods, namely *factor analysis* developed in psychology and psychometrics and *the simultaneous equation modeling* developed in econometrics (Ghozali 2016).

The steps that will be taken in the analysis technique using the AMOS (*Analysis of Moment Structure*) program with a rareh are as follows (Ghozali 2018:59) :

1. Development of theory-based models
2. Build a path diagram to express causal relationships
3. Translating path diagrams into structural equations and speculating measurement models
4. Has an input matrix and an estimation model/technique
5. Assessing identification problems
6. Evaluasi kriteria Goodness-of-fit
7. Interplay of model modifications

RESULTS AND DISCUSSION

Variable Validity Test X1

The validity test aims to measure the validity or absence of a question item in the questionnaire. Where the questionnaire is said to be valid or not if the questionnaire is able to reveal something to be measured. There are 5 question items in the taxpayer awareness variable can be seen in the following table.

Tabel 4.1 Variable Validity Calculation Results X1

No	Variable Research	Indicator Research	Loading Factor	Value Border	Status Item
1	Taxpayer Awareness (X1)	X _{1.1}	.693	> 0,5	Valid
		X _{1.2}	.805	> 0,5	Valid
		X _{1.3}	.724	> 0,5	Valid
		X _{1.4}	.741	> 0,5	Valid
		X _{1.5}	.547	> 0,5	Valid

Based on the results of testing the validity of questionnaire items, it shows that all question items in the taxpayer awareness variable have a correlation value above the limit value of 0.5 or better 0.7 which means that a question item can be used/accepted. So it can be concluded that the questionnaire item of the taxpayer's consciousness variable is valid and can be used to measure the variables studied.

Variable Validity Test X2

The validity test aims to measure the validity or absence of a question item in the questionnaire. Where the questionnaire is said to be valid or not if the questionnaire is able to reveal something to be measured. There are 5 items of questions in the public service accountability variable can be seen in the following table.

Tabel 4.2 Variable Validity Calculation Results X2

No	Research Variables	Research Indicators	Loading Factor	Limit Value	Status Item
2		X _{2.1}	.761	> 0,5	Valid

No	Research Variables	Research Indicators	Loading Factor	Limit Value	Status Item
	Public Service Accountability (X2)	X _{2.2}	.796	> 0,5	Valid
		X _{2.3}	.896	> 0,5	Valid
		X _{2.4}	.786	> 0,5	Valid
		X _{2.5}	.889	> 0,5	Valid

Based on the results of testing the validity of questionnaire items, it shows that all question items in the public service accountability variable have a correlation value above the limit value of 0.5 or better 0.7, which means that a question item can be used/accepted. So it can be concluded that the questionnaire item of public service accountability variables is valid and can be used to measure the variables studied.

X3 Variable Validity Test

The validity test aims to measure the validity or absence of a question item in the questionnaire. Where the questionnaire is said to be valid or not if the questionnaire is able to reveal something to be measured. There are 4 question items in the variable tax sanctions can be seen in the following table.

Tabel 4.3 Variable Validity Calculation Results X3

No	Research Variables	Research Indicators	Loading Factor	Limit Value	Status Item
3	Tax Sanctions (X3)	X _{3.1}	.715	> 0,5	Valid
		X _{3.2}	.784	> 0,5	Valid
		X _{3.3}	.758	> 0,5	Valid
		X _{3.4}	.850	> 0,5	Valid

Based on the results of testing the validity of the questionnaire items, it shows that all question items in the tax penalty variable have a correlation value above the limit value of 0.5 or better 0.7 which means that a question item can be used/accepted. So it can be concluded that the tax sanction variable questionnaire item is valid and can be used to measure the variables studied.

Variable Validity Test Y

The validity test aims to measure the validity or absence of a question item in the questionnaire. Where the questionnaire is said to be valid or not if the questionnaire is able to reveal something to be measured. There are 4 question items in the taxpayer compliance variables can be seen in the following table.

Tabel 4.4 Y Variable Validity Calculation Results

No	Research Variables	Research Indicators	Loading Factor	Limit Value	Status Item
	Taxpayer Compliance (And)	AND ₁	.813	> 0,5	Valid
		AND ₂	.821	> 0,5	Valid
		AND ₃	.827	> 0,5	Valid
		AND ₄	.840	> 0,5	Valid

Reliability Test Results

A reliability test is a measuring instrument of a research instrument that measures indicators of each variable. Questionnaires can be said to be reliable or reliable if a person's answers to statements are consistent or stable over time. Reliability testing in this study is by looking at the value of Cronbach's Alpha. The results of reliability testing for each variable obtained the following data:

Tabel 4.5 Reliability Test Results

No	Research Variables	Alpha Cronbach's	Alpha Tolerance	Status Item
1	Taxpayer Awareness (X1)	.812	0,7	<i>Reliable</i>
2	Public Service Accountability (X2)	.914	0,7	<i>Reliable</i>
3	Tax Sanctions	.856	0,7	<i>Reliable</i>
4	Taxpayer Compliance	.895	0,7	<i>Reliable</i>

Based on the results of the analysis in the table above, it can be concluded that the questionnaire used in this study has met the reliability requirements because the test results from the variables of taxpayer awareness, public service accountability, tax sanctions and taxpayer compliance have a Cronbach's Alpha value above 0.7, so it can be said to be reliable and can be continued to the next test.

Structural Equation Modeling (SEM) ^{Analysis}

Initial Stage Test of Structural Equation Modeling (SEM)

Based on the way the values are determined in the model, the test variables of this first model are grouped into exogenous variables (*exogenous variable*) and endogenous variables (*endogenous variables*). Exogenous variables are variables whose values are determined outside the model while endogenous variables are variables whose values are determined through equations or from the model of relationships formed. The exogenous variables in this study are physical storage and supervision (X₁), inventory bookkeeping (X₂), Costing System (X₃) while the endogenous variables are the fairness of inventory management (Y). The results of the SEM analysis at the initial stage in full can be seen in the following figure:

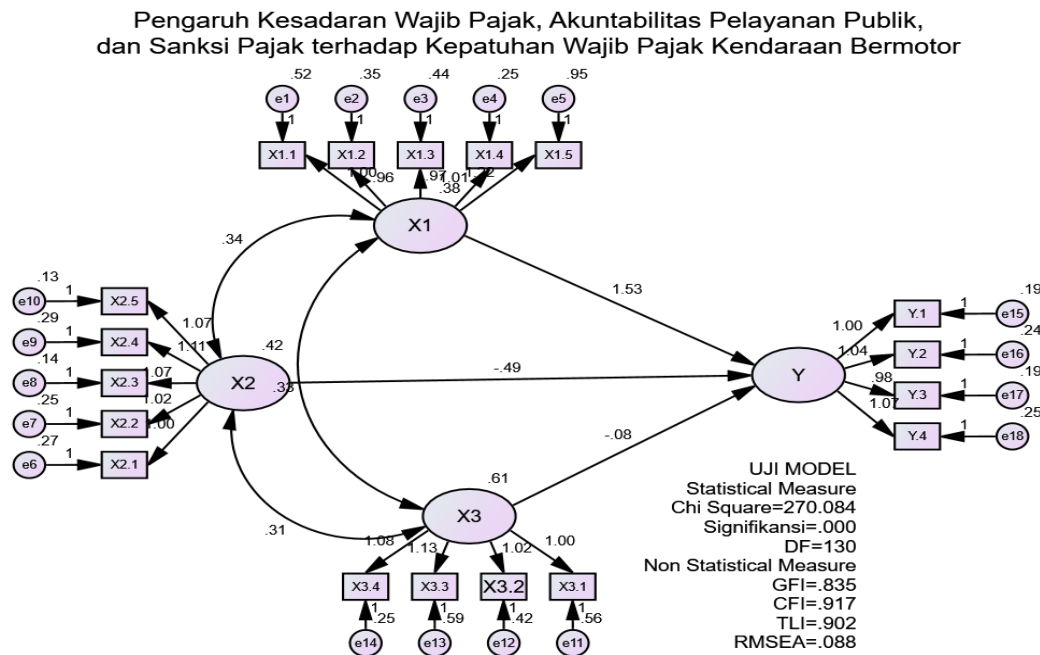


Figure 4.11 Preliminary SEM Analysis Results

The model is evaluated based on the GFI, the criteria of the model as well as its critical values that have conformity with the data seen in the following table:

Tabel 4.29 GFI Overall Model Evaluation (Early Stage Test)

Criterion	Cut-Off Value	Model Results	Model Evaluation
Chi-Square	Expected to be small	270,084	Good
Probability	≤ 0,05	.000	Good
CMIN/DF	≤ 2,00	2,078	Not Good Enough
GFI	≥ 0,90	.835	Not Good Enough
AGFI	≥ 0,90	.783	Not Good Enough
CFI	≥ 0,90	.917	Good
TLI	≥ 0,95	.902	Good
RMSEA	≤ 0,80	.088	Not Good Enough

Based on the table above it can be seen that the model is not yet worth using. This is because of all the criteria, there are still those who do not meet the criteria. Based on the *modification indices* instructions then modifications are made to improve the model so that it is valid for proving the hypothesis. To produce a final model structural modification of the model is done by prioritizing only the correlation between items or errors.

Final Stage Test of Structural Equation Modeling (SEM)

The test of the linkage model between taxpayer awareness (X1), public service accountability (X2), tax sanctions (X3) and taxpayer compliance (Y) is in full shown in the following figure:

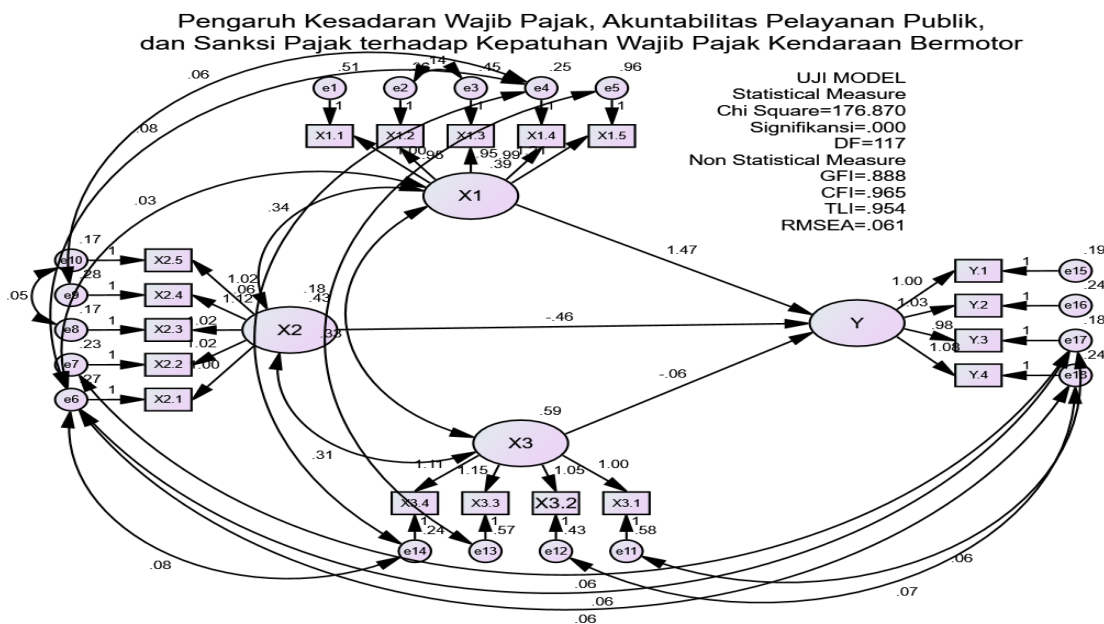


Figure 4.12 Final Stage SEM Analysis Results

After modifications are made by correlating X1, X2, X3 and Y then e₁ to e₁₈ , the final results of the CFA overall *model* test are:

Tabell 4.30 GFI Overall Model Evaluation (Final Stage Test)

Criterion	Cut-Off Value	Model Results	Model Evaluation
Chi-Square	Expected to be small	176,870	Good
Probability	≤ 0,05	.000	Good
CMIN/DF	≤ 2,00	1,512	Good
GFI	≥ 0,90	.888	Marginal
AGFI	≥ 0,90	.836	Marginal
CFI	≥ 0,90	.965	Good
TLI	≥ 0,95	.954	Good
RMSEA	≤ 0,80	.061	Good

Based on the tabel above, the criteria for the variables in the model show that the *Goodness Of Fit Index* criteria have been met, therefore the value of the regression coefficient and the critical ratio of each variable will be seen.

Hypothesis testing

a. Partial test

Furthermore, what will be done in the study is to test the hypothesis which is carried out using a *t-value* with a significant level of 0.05. In the Amos 24 program, the t-value is the *Critical Ratio* (c.r) value in *Regression Weights: (Group number 1 – Default Model)* of the *fit model (Full Model)*. If the C.R value ≥ 1.660 or the probability value (P) ≤ 0.05, then H₀ is rejected (the research hypothesis is accepted). The following is the value of *Regression Weights: (Group number 1 – Default Model)* from the processing of amos 24:

Tabel 4.31 Regression Weights : (Group number 1 – Default Model)

			Estimate	S.E.	C.R.	P	Label
And	<---	X1	1.194	.231	5.179	***	par_1
And	<---	X2	-.281	.158	-1.770	.077	par_2
And	<---	X3	-.008	.087	-.095	.924	par_3

Based on the table above, it has been presented as the main reference for conducting hypothesis testing in research, where the test criteria is H_0 is rejected if the t-value or $C.R. \geq 1.660$ or the $P \text{ value} \leq 0.05$. Below is a coefficient diagram $t_{\text{calculate}}$ the results of the full model analysis:

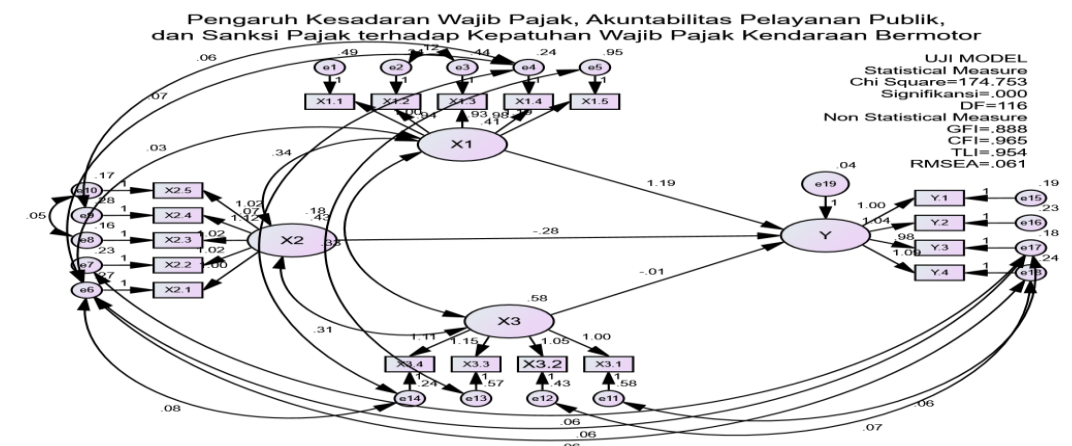


Figure 4.13 Full Model calculated t coefficient

b. Simultaneous Test

Tabel 4.32 Simultaneous Test (R-Square)

Squared Multiple Correlations:(Group number 1–Default Model)

	Estimate
Motor Vehicle Taxpayer Compliance	.899

Based on the table above, the *R-square* value of the latent variable eksogen to the latent variable endogen compliance of motor vehicle taxpayers is 0.899 or 89.9%, which means that simultaneously Taxpayer Awareness (X1), Public Service Accountability (X2), and Tax Sanctions (X3) have an influence on the Taxpayer Compliance variable (Y) of 89.9% while 10.1% is explained by other variables outside the research model.

DISCUSSION

1. Effect of Taxpayer Awareness (X1) Partially on Motor Vehicle Taxpayer Compliance

According to the results of hypothesis testing shows that taxpayer awareness has a significant effect on Taxpayer Compliance. This can be seen from the p value smaller than 0.05, which is 0.000. Thus it can be concluded that, the H1 hypothesis in the study is accepted. In this study, taxpayer awareness is that vehicle owners have the awareness to pay their motor vehicle tax. Taxpayers realize that paying taxes is a form of devotion to the state and to the advancement of people's welfare.

The results of this study support the research conducted by (Shafрил Wahyu Dwi Wicaksono 1997) which states that the higher the level of awareness of taxpayers can increase the compliance of motor vehicle taxpayers in carrying out their obligations to pay taxes.

2. Effect of Public Service Accountability (X2) Partially on Motor Vehicle Taxpayer Compliance

According to the results of testing the hypothesis that public service accountability has an insignificant effect on the compliance of motor vehicle taxpayers. This can be seen from the p value which is greater than 0.05, which is 0.077. Thus it can be concluded that, the H2 hypothesis in this study is rejected. This is contrary to research conducted by (Hermadani 2021) which states that public services carried out by good officers will increase taxpayer compliance. The spread of payment service places still does not make it easier for people to report their taxes, this is because there are still people who think the bureaucracy is still convoluted like a vehicle is a second-hand vehicle or a second owner so that payments are more complicated because they have to take care of the process of renaming and so on which has an impact on tax collection which is increasingly difficult.

3. Effect of Tax Sanctions (X3) Partially on Motor Vehicle Taxpayer Compliance

According to testing the hypothesis that tax sanctions do not have a significant effect on the compliance of motor vehicle taxpayers. This can be seen from the p value which is greater than 0.05, which is 0.924. Thus it can be concluded that, the H3 hypothesis in the study is rejected.

This supports research conducted by (Irianingsih 2015) which states that the more taxpayers know about tax administration sanctions, the less taxpayer compliance in paying taxes. The factors that make tax sanctions unable to affect the compliance of motor vehicle taxpayers are because the tax sanctions provided are not enough to make taxpayers compliant in carrying out their obligations.

4. Effect of Taxpayer Awareness (X1), Public Service Accountability (X2), and Tax Sanctions (X3) Simultaneously on Motor Vehicle Taxpayer Compliance (Y)

Motor vehicle taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to the development of the State and the welfare of the community which in its fulfillment is carried out voluntarily. Taxpayer compliance is measured where motor vehicle taxpayers are always punctual in fulfilling their tax obligations and have no arrears of their own will and desires.

According to the results of hypothesis testing shows that simultaneously taxpayer awareness, public service accountability, and tax sanctions affect taxpayer compliance in paying motor vehicle tax. The r-square value indicates a value of 0.899 which means that the taxpayer compliance variable is influenced by an independent variable of 89.9% and 10.1% is explained by variables outside the research model.

The results of this study support research conducted by (Herawati 2019) who argues that taxpayer awareness, public service accountability, and tax sanctions affect taxpayer compliance in paying motor vehicle tax.

CONCLUSION

Based on the research that the researcher conducted through data analysis and questionnaires that were distributed, the conclusions obtained were as follows: 1) Taxpayer Awareness has a significant effect on Motor Vehicle Taxpayer Compliance as evidenced by the results of a significance test that shows a *p-value* of $0.000 < 0.05$. 2) Public Service Accountability has an insignificant effect on Motor Vehicle Taxpayer Compliance as evidenced by the results of a significance test that shows a *p-value* of $0.077 > 0.05$. 3) Tax

Sanctions do not have a significant effect on Motor Vehicle Taxpayer Compliance as evidenced by the results of a significance test that shows the value of the *p-value* of $0.924 > 0.05$. 4) Simultaneously Taxpayer Awareness, Public Service Accountability, and Tax Sanctions affect Taxpayer Compliance by 89.9%.

Suggestion : Researchers only take the population at the SAMSAT Office in Gorontalo City which is why it is hoped that the next study can be carried out at other SAMSAT Offices or on a wider scope so that it is likely to get different results. Subsequent researchers who are interested in conducting studies in the same field can use variables that are not used in this study. From the results of this study, there are two hypotheses that are rejected, namely Public Service Accountability for Motor Vehicle Taxpayer Compliance and Tax Sanctions on Motor Vehicle Taxpayer Compliance so that it needs to be retested in the next study

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