Official Conference Efarina University

International Conference on Health Science, Green Economics, Educational Review and Technology| ISSN (e): 2986-1985
Volumes 7 No. 1 (2025)

THE INFLUENCE OF TAXPAYER AWARENESS AND TAX KNOWLEDGE ON TAX PAYMENT COMPLIANCE LAND AND VILLAGE BUILDINGS

Register Launli Buaya[1)] Oktarini Khamilah Siregar[2)]
Universitas Pembangunan Panca Budi, Medan, Indonesia
Email : registerbuaya@gmail.com

Received :	31 July 2025	Published	: 30 August 2025
Revised :	05 August 2025	DOI	: https://doi.org/10.54443/ihert.v7i1.495
Accepted :	20 August 2025	Link Publish	: https://proceeding.unefaconference.org/index.php/IHERT

Abstract

This study aims to examine the effect of taxpayer awareness and tax knowledge on compliance with paying land and building tax in Damar Condong Village, Pematang Jaya District. The research method uses a quantitative approach. This study uses a simple random sampling method. The data collection technique uses a questionnaire distribution of 82 land and building tax Damar Condong Village, Pematang Jaya District. Data analysis uses multiple linear regression analysis. The results of the study indicate that partially taxpayer awareness and tax knowledge have a positive and significant effect on compliance with paying land and building tax in Damar Condong Village, Pematang Jaya District. Simultaneously, taxpayer awareness and tax knowledge have a positive and significant effect on compliance with paying land and building tax in Damar Condong Village, Pematang Jaya District.

Keywords: ***Taxpayer Awareness, Tax Knowledge, Land and Building Tax Payment Compliance***

INTRODUCTION

Taxes are a means of financing national development to improve public welfare. Taxes are contributions made by the people to the state treasury based on law (which is enforced) without receiving any direct return (counter-performance), and are used to pay for general expenditures. The importance of tax management makes it a top priority for the government in generating state revenue. Land and building tax (PBB) is a crucial source of tax revenue for regional development. This is because regional revenue from land and building tax remains a significant source of revenue that significantly impacts the smooth running of national development, which aims to increase the prosperity and well-being of the community in all sectors.

Taxpayer awareness can influence the level of taxpayer compliance, as an aware individual will engage their beliefs and curiosity to act in accordance with the applicable tax system and regulations. In addition to awareness, taxpayer tax knowledge is also crucial in helping taxpayers fulfill their obligations. Without knowledge, taxpayers will experience difficulties in registering, completing their tax returns, and paying their taxes. Taxpayers who lack tax knowledge will be confused about the amount of tax they should pay. Knowledge is all human actions to understand a particular object, which can be tangible, either through the senses or through reason. Objects understood by humans can also be ideal or related to psychological issues. The power to increase state revenue and the tax sector, the government continues to strive to enforce compliance with paying taxpayers who have not paid the taxes owed, without taxpayer awareness to know the amount and pay their taxes, it will result in a decrease in taxpayer compliance in paying taxes, especially land and building taxes.

Table 1PBB Revenue Data for Damar Condong Village 2019-2021

Year	Provisions		Realization		
	SPPT	Tax	SPPT	Tax	%
2019	465	33,990,885	465	33,990,885	100%
2020	465	33,990,885	465	33,990,885	100%
2021	465	61,838,168	367	37,307,318	60%

Source: Damar Condong Village, Pematang Jaya District

Land and Building Tax (PBB) revenues for 3 years in Damar Condong Village have decreased due to the spread of the coronavirus, which is one of the causes of the decline due to the spread of the coronavirus, which is one of the causes of the decline in PAD due to hampered economic growth. This has an impact on some taxpayers who do not report and pay their tax obligations in accordance with applicable tax provisions in their area, land and building tax payments have not been optimal, especially with the Covid-19 pandemic, especially in 2021, the realization has only reached 60%.Therefore, there needs to be improvements in the collection of PBB, one of which is by increasing taxpayer awareness and knowledge about taxation. Based on the description of the background of the problem above, the researcher is interested in conducting more in-depth research related to tax awareness and knowledge by raising the title "The Influence of Taxpayer Awareness and Tax Knowledge on Compliance in Paying Land and Building Tax in Damar Condong Village, Pematang Jaya District."

Formulation of the problem

Based on the description of the background of the problem above, the formulation of the problem in this research is:

1. Is there an influence of taxpayer awareness on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District?
2. Is there an influence of tax knowledge on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District?
3. Is there a simultaneous influence of taxpayer awareness and tax knowledge on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District?

Research purposes

Based on the formulation of the problem that has been proposed above, the objectives to be achieved in this research are:

1. To determine the influence of taxpayer awareness on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.
2. To determine the influence of tax knowledge on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.
3. To determine the simultaneous influence of taxpayer awareness and tax knowledge on compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.

Benefits of research

The benefits of this research are as follows:

Theoretical Benefits

a. This research is expected to increase insight and knowledge in the field of taxation, especially the issue of the influence of taxpayer awareness and tax knowledge on compliance in paying land and building taxes in Damar Condong Village, Pematang Jaya District.
b. This research can be a reference for students regarding research related to this research topic.

Practical Benefits

a. For the author, the research can apply the knowledge gained during the lecture period, especially related to the variables of taxpayer awareness and tax knowledge and their influence on tax compliance.
b. For Damar Condong Village Officials, the results of this study can be used as supplementary information or input and evaluation as consideration for the authorities regarding land and building taxes so that they can improve the performance of land and building taxes.

THEORETICAL BASIS

Overview of Taxes

Definition of Tax

According to(Mardiasmo 2018)Tax is a contribution from the people to the state treasury based on law (which can be enforced without receiving any direct reciprocal service (counter-performance) and which is used to pay general expenses.

property tax

According to(Prof. Dr. H. Rochmat Soemita 2019)states that tax is a contribution from the people to the state treasury based on law (which can be enforced) without receiving any direct, demonstrable return (counter-performance) and which is used to pay for general expenses. The definition of land and building tax (PBB) is a state tax imposed on land and buildings. Law No. 12 of 1994 concerning land and building tax states that, "Land and building tax is a tax that is material in nature in the sense that the amount of tax is land and buildings." Land is the surface of the earth and the body of the earth beneath it, the surface of the earth includes land and inland waters as well as the territory of Indonesia. Buildings are engineering constructions that are planted or placed permanently on land and/or waters.

Overview of Taxpayer Awareness
Definition of Taxpayer Awareness

Consciousness is a source element within humans in understanding reality and how to act or behave towards reality. According to(Siti Kurnia Rahayu 2020)states that awareness is a condition where taxpayers understand and comprehend the meaning, function and purpose of paying taxes to the state. According to(Siregar and Sulistyowati 2020) Taxpayer awareness is the attitude of a taxpayer who understands and is willing to fulfill their obligation to pay taxes and has reported all their income without concealing anything in accordance with applicable regulations. Therefore, it can be understood that taxpayer awareness is the attitude of a taxpayer who willingly, without coercion, pays their tax obligations.

Overview of Tax Knowledge
Definition of Tax Knowledge

According to(Siti Kurnia Rahayu 2020)Defining tax knowledge is the knowledge of carrying out tax administration, such as calculating tax payable or filling out tax returns, reporting tax returns, understanding tax collection provisions and other matters related to tax obligations. According to(Mardiasmo 2018)Tax knowledge is everything that is known and understood in relation to tax law, both material and formal tax law.(Hantono and Sianturi 2021) states that tax knowledge is a basic understanding for taxpayers regarding the laws, regulations and correct tax procedures.

Overview of Tax Compliance
Definition of Tax Compliance

According to(Chindry 2018)Tax compliance is the primary objective of a tax audit, which determines the taxpayer's level of compliance. For taxpayers with low levels of compliance, the audit is expected to provide positive motivation to improve in the future. Taxpayer compliance means that taxpayers fulfill their tax obligations and exercise their tax rights properly and correctly in accordance with applicable tax laws and regulations.(Tyas 2021)Tax compliance is the primary objective of a tax audit, as the results will determine the taxpayer's level of compliance. For taxpayers with low levels of compliance, the audit is expected to provide positive motivation to improve in the future.

Conceptual Framework

In this study, the independent variables are taxpayer awareness and tax knowledge. The dependent variable is compliance with land and building tax payments. The relationship between these variables is illustrated as follows:

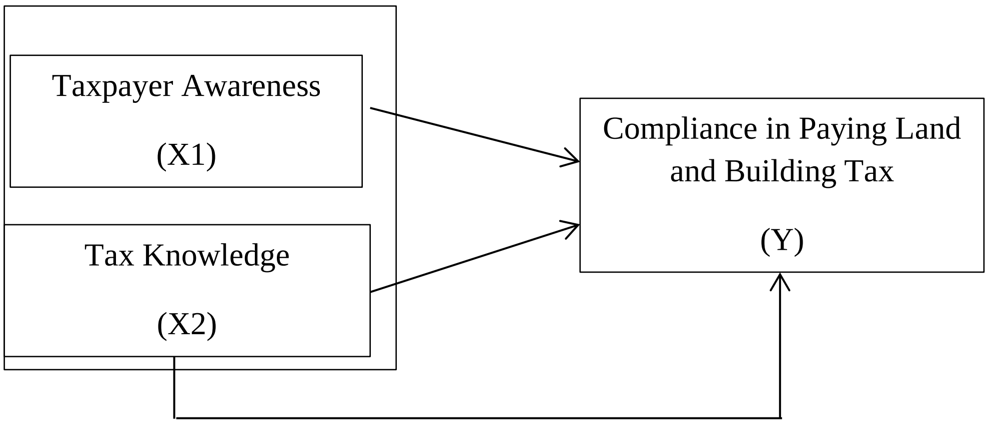


Figure 1. Conceptual Framework

RESEARCH METHODS

This research uses a quantitative research method. The population used in this research isAll land and building taxpayers in Damar Condong Village, Pematang Jaya District, totaling 465 taxpayers, with a sample of 82 taxpayers. In this study, the sample was taken using a simple random sampling method with the Slovin formula. The collection technique used a questionnaire instrument with a 4-digit Likert scale.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 2 Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Standard Deviation
Taxpayer awareness	82	8	16	13.22	2.102
Tax knowledge	82	9	16	12.80	1,849
Tax compliance	82	8	16	12.56	2,200
Valid N (listwise)	82				

Based on the table above, it shows that the amount of data processed in this study with a sample of 82 taxpayers in Damar Condong Village, Pematang Jaya District. The SPSS output results show that the tax knowledge questionnaire score data obtained a low value of 8, while the highest score was 16 with an average of 13.22 and a standard deviation of 2.102. The taxpayer awareness questionnaire score data obtained the highest value of 9, while the highest score was 16 with an average of 12.80 and a standard deviation of 1.849. The tax compliance questionnaire score data obtained the lowest value of 8, while the highest score was 16 with an average of 12.56 and a standard deviation of 2.200.

Validity Test

Table 3 Test Results for Variable Y (Tax Compliance)

Variables	question item	r count	r table	Information
Compliance pay Tax	Y1	0.604	0.217	Valid
	Y2	0.671	0.217	Valid
	Y3	0.760	0.217	Valid
	Y4	0.823	0.217	Valid

Based on the table above, it can be seen that all statements for the taxpayer compliance variable can be concluded that all questionnaires can be declared valid, because the calculated r value > r table.

Table 4 Validity of Variable X1 (Taxpayer Awareness)

Variables	question item	r count	r table	Information
Awareness Must Tax	X1.1	0.706	0.217	Valid
	X1.2	0.720	0.217	Valid
	X1.3	0.805	0.217	Valid
	X1.4	0.769	0.217	Valid

Based on the table above, it can be seen that all statements for the taxpayer awareness variable can be concluded that all questionnaires can be declared valid, because the calculated r value > r table

Table 5 Validity Test of Variable X2 (Tax Knowledge)

Variables	question item	r count	r table	Information
Knowledge Taxation	X2.1	0.778	0.217	Valid
	X2.2	0.567	0.217	Valid
	X2.3	0.793	0.217	Valid
	X2.4	0.734	0.217	Valid

Based on the table above, it can be seen that all statements for the tax knowledge variable can be concluded that all questionnaires can be declared valid, because the calculated r value > r table.

Reliability Test

Table 6 Reliability Test

Variables	*Cronbach's Alpha*	*Cut Off*	*N of Item*	Information
Y	0.704	0.60	4	Reliable
X1	0.704	0.60	4	Reliable
X2	0.727	0.60	4	Reliable

The results of this research's reliability test showed a Cronbach's Alpha value of >0.60, meaning it can be used as a measuring tool for research instruments.

Normality Test

Table 7 Normality with Kolmogorov-Smirnow Test

		Unstandardized Residual
N		82
Normal Parametersa,b	Mean	.0000000
	Standard Deviation	1.95550750
Most Extreme Differences	Absolute	.079
	Positive	.079
	Negative	-.077
Test Statistics		.079
Asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Based on the table above, it can be seen that the significance value of Asymp. 2 taid is 0.200. Since the significance value is > 0.05, the data is normally distributed.

Multicollinearity Test

Table 8 Multicollinearity Test

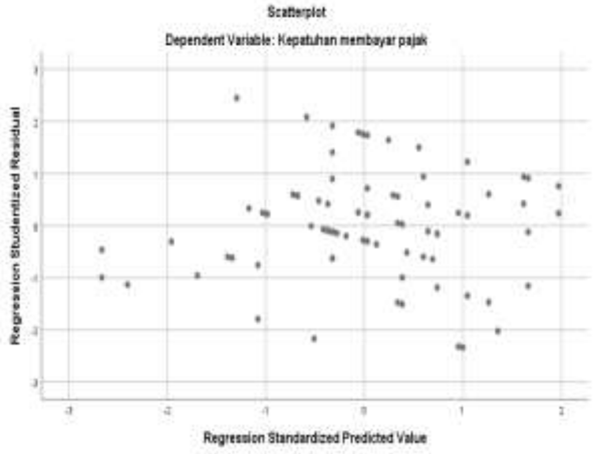
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Taxpayer awareness	.980	1,020
	Tax knowledge	.980	1,020

a. Dependent Variable: Tax compliance

Based on the table above, it can be seen that the Tolerance value of the taxpayer awareness and tax knowledge variables is 0.980 and the VIF value is 1.020. The Tolerance value is 0.980 > 0.10 and the VIF value is 1.020 < 10, meaning that the regression model is not affected by multicollinearity symptoms.

Heteroscedasticity Test

Figure 2 Scatterplot Heteroscedasticity Test



Judging from the scatterplot graph above, it can be seen that the data points are randomly distributed and spread both above and below the number 0 on the Y axis, the data points do not gather only above or below, the distribution of data points does not form a wavy pattern that widens then narrows and widens again, and the distribution of data points is not patterned. Thus, it can be concluded that this regression model does not experience symptoms of heteroscedasticity, so that a good and ideal regression model can be fulfilled.

Autocorrelation Test

Table 9 Autocorrelation Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate	Durbin-Watson
1	.459a	.210	.190	1,980	2,183

a. Predictors: (Constant), Tax knowledge, Taxpayer awareness
b. Dependent Variable: Tax compliance

Based on the table above, the results of the autocorrelation test analysis of the "Model Summary" above, the Durbin-Watson (d) value is 2.183. Next, this value will be compared with the Durbin Watson table value at 5% significance with a sample size of 82 (n = 82) and a number of independent variables of 2 (k = 2), then the dL value is 1.5915 and dU is 1.6913. The Durbin-Watson (d) value of 2.183 is greater than the upper limit (dU) of 1.6913 and less than (4- dU) = 2.3087. So it is concluded that there are no problems or symptoms of autocorrelation.

Hypothesis Testing Results

Multiple Linear Regression Test Results

Table 10 Multiple Linear Regression Analysis

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	3,853	1,939		1,987	.050
	Taxpayer awareness	.358	.106	.342	3,384	.001
	Tax knowledge	.311	.120	.261	2,586	.012

a. Dependent Variable: Tax compliance

Based on the results that have been carried out, it can be formulated:

$$Y = 3.853 + 0.358X1 + 0.311X2 + e$$

Based on the multiple linear regression model equation, it can be interpreted as follows:

1. The constant value = 3.853 shows the compliance in paying taxes obtained if the taxpayer awareness and tax knowledge variables are 0 units, then the compliance in paying taxes is 3.853.
2. The coefficient value of taxpayer awareness (X1) = 0.358. This shows that taxpayer awareness has a positive effect on tax compliance and if taxpayer awareness increases by 1 unit while other variables remain constant, it will increase tax compliance by 0.358.
3. The coefficient value of tax knowledge (X2) = 0.311. This indicates that tax knowledge has a positive effect on tax compliance and if tax knowledge increases by 1 unit while other variables remain constant, it will increase tax compliance by 0.311.

Simultaneous Significance Test (F Statistic Test)

Table 11 Simultaneous Test (F Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	82,450	2	41,225	10,514	.000b
	Residual	309,745	79	3,921		
	Total	392,195	81			

a. Dependent Variable: Tax compliance

b. Predictors: (Constant), Tax knowledge, Taxpayer awareness

Ftable =3,112

Based on the table above, the calculated F value is 10.514 > F table of 3.112 and the significance value is 0.000 < 0.05, which means Ho is rejected and Ha is accepted. From these results, it can be concluded that taxpayer awareness and tax knowledge simultaneously influence compliance in paying land and building taxes.

Partial Significance Test (t-Statistic Test)

Table 12 Partial Test (t-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,853	1,939		1,987	.050
	Taxpayer awareness	.358	.106	.342	3,384	.001
	Tax knowledge	.311	.120	.261	2,586	.012

a. Dependent Variable: Tax compliance

t-table = 1.99045

1. From the partial test results of the influence of taxpayer awareness on compliance in paying land and building taxes, the regression coefficient value was obtained at 0.358 and the calculated t value was 3.384 > t table of 1.99045 with a significance value of 0.001 < 0.05. Based on the decision-making criteria, it can be concluded that Ho is rejected and Ha is accepted, which means that taxpayer awareness partially influences compliance in paying land and building taxes.
2. From the partial test results of the influence of tax knowledge on compliance in paying land and building taxes, the regression coefficient value was obtained at 0.311 and the calculated t value was 2.586 > t table of 1.99045 with a significance value of 0.012 < 0.05. Based on the decision-making criteria, it can be concluded that Ho is rejected and Ha is accepted, which means that tax knowledge partially influences compliance in paying land and building taxes.

Results of Correlation Coefficient (r) and Determination (R2)

Table 13 Correlation Coefficient (r) and Determination Coefficient (R2)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.459a	.210	.190	1,980

a. Predictors: (Constant), Tax knowledge, Taxpayer awareness

Based on the table above, the correlation coefficient shows an r value of 0.459, which proves that the R value is in the correlation interval of 0.400 – 0.459 at a moderate relationship level. Meanwhile, the results of the R2 determination show an R Square figure of 0.210 or 21% so that it can be concluded that the ability of an independent variable, namely the Taxpayer Awareness and Tax Knowledge variables, can explain the variation of the dependent variable, namely tax compliance at a moderate level with an ability of 21% while the rest can be influenced by other variables outside the regression in this study.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the results of data analysis and discussion in the previous chapter, the author can conclude as follows:

1. Taxpayer awareness partially influences compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.
2. Tax knowledge partially influences compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.
3. Taxpayer awareness and tax knowledge simultaneously influence compliance in paying Land and Building Tax in Damar Condong Village, Pematang Jaya District.

Suggestion

Based on the conclusions outlined above, on this occasion the author will provide the following suggestions:

1. Village officials are expected to always socialize the laws and regulations related to taxation, especially in this case land and building tax, so that the community can better understand the function of tax, tax payment procedures and tax sanctions so that they can further increase tax compliance.
2. For the community, especially the Damar Condong Village, it is hoped that they will always be aware of their obligations in paying land and building taxes because most of it will be handed over to the government for regional development.
3. For further research related to the tax compliance variable, it is hoped that additional variables can be added, or other variables can be examined that can influence tax compliance in addition to the research variables.

REFERENCES

Chindry, Retris Lasary. 2018. “Pengaruh Implementasi Layanan Samsat Keliling Dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Kasus Di KB Samsat Kabupaten Ponorogo).” : 1–81.

Fetrisia, Jemita. 2020. “Faktor-Faktor Yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak (Studi Empiris Wajib Pajak Pada Karyawan PT. Hidup Makmur Terencana).” *Sekolah Tinggi Ilmu Ekonomi Indonesia – 2020*: 1–17. http://repository.stei.ac.id/3452/.

Fitria, Dkk. 2021. "Pengaruh Sanksi Pajak, Kualitas Pelayanan Fiskus, Sosialisasi Pajak, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Pada KPP Pratama Jayapura Selama Masa Pandemi Covid-19)." *Accounting Journal Universitas Yapis Papua* 2(2): 72–87.

Ghozali. 2018. *APLIKASI ANALISIS MULTIVARIATE Dengan Program IBM SPSS 25*. 9th ed. Semarang: Undip.

Hantono, Hantono, and Riko Fridolend Sianturi Sianturi. 2021. "Pengaruh Pengetahuan Pajak, Sanksi Pajak Terhadap Kepatuhan Pajak Pada UMKM Yang Ada Di Kota Medan." *Jurnal Audit dan Perpajakan (JAP)* 1(1): 27–40.

Hartini, Sri. 2021. "PROGRAM STUDI DIII AKUNTANSI."

Herlyastuti, Novi. 2018. "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kota Malang." *Journal of Chemical Information and Modeling* 53(9): 1689–99.

Indra Mahardika Putra SE, AK, M. AK. 2020. *Perpajakan Edisi. Tax Amnesty*.

Isnaini, Putri, and Abdul Karim. 2021. "Pengaruh Kesadaran Wajib Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor." *PAY Jurnal Keuangan dan Perbankan* 3(1): 27–37.

Lestari, Nevia Diana Ayu. 2018. "Faktor Yang Mempengaruhi Pengetahuan." *Skripsi*: 5–29.

Mardiasmo. 2018. *Perpajakan*. Edisi Revi. Yogyakarta: Penerbit Andi.

Prof. Dr H. Rochmat Soemita, SH. 2019. *Pajak Bumi Dan Bangun*. Jombang: Penerbit PT Eresco.

Putri, Kusuma. 2022. "Faktor-Faktor Yang Mempengaruhi Pengetahuan Seseorang." *Suparyasad* 5(3): 248–53.

Resmi, S. 2019. *Perpajakan Teori Dan Kasus Edisi*. Salemba Em. Jakarta.

Siregar, Mochamad Annas Nasrudin, and Sulistyowati. 2020. "Pengaruh Pengetahuan Perpajakan, Kesadran Wajib Pajak, Kualitas Pelayanan, Sanksi Perpajakan, Dan Penerapan." *Sekolah Tinggi Imu Ekonomi Indonesia Jakarta* (1): 1–24.

Siti Kurnia Rahayu. 2017. *Perpajakan Konsep Dan Aspek Formal*. Bandung: Rekayasa Sains.

Siti Rahayu. 2020. "Analisa Atas Peningkatan Kepatuhan Pajak Melalui Peningkatan Kesadaran Wajib Pajak Dan Kepatuhan Hukum Atas Sanksi Pajak (Survey Pada Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Subang)." *Journal of Chemical Information and Modeling* 53(9): 1689–99.

Siti Kurnia Rahayu. 2020. *Perpajakan : Konsep,Sistem Dan Implementasi*. Yogyakarta: Penerbit Graha Ilmu.

Sudirman, Sitti Rahma, Darwis Lannai, and Hajering Hajering. 2020. "Pengaruh Norma Subjektif, Kewajiban Moral Dan Pemahaman Peraturan Pajak Terhadap Kepatuhan Wajib Pajak Pada Kpp Pratama Makassar Utara." *Amnesty: Jurnal Riset Perpajakan* 3(2): 164–90.

Sugiyono. 2018. *Metode Penelitian Kombinasi (Mix Methods)*. Alfabet.

Sugiyono. 2018.*Metode Penelitian Kuantitatif Dan R&D*. Bandung: Alfabeta.

Sugiyono, P. D. 2019. *Metode Penelitian Pendidikan (Kuantitatif, Kualitatif, Kombinasi, R&d Dan Penelitian Pendidikan*. Bandung: CV. Alfabeta.

Sutarjo, and Syahril Effendi. 2020. "Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Bumi Dan Bangunan Kota Batam." *Jurnal EMBA* 8(1): 605–15.

Tchrakian, D. H. 2020. "Pengaruh Pengetahuan Perpajakan, Sanksi Pajak Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Membayar Pajak Bumi Dan Bangunan Di Kecamatan Sonder Kabupaten Manahasa." *International Journal of Modern Physics A* 15(2): 175–84.

Tyas, Rulanda Lutfianing. 2021. "Pengaruh Kesadaran Pajak, Administrasi Perpajakan, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor DiKota Madiun." : 11–38.

Wardani, Dewi Kusuma, and Erma Wati. 2018. "PENGARUH SOSIALISASI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PENGETAHUAN PERPAJAKAN SEBAGAI VARIABEL INTERVENING (Studi Pada Wajib Pajak Orang Pribadi Di KPP Pratama Kebumen)." *Nominal, Barometer Riset Akuntansi dan Manajemen* 7(1).