

Do Socialization, Service Quality And Knowledge Matter With Land and Building Taxpayer Compliance: Evidence From East Java, Indonesia

by Achmad Maqsudi

Submission date: 25-Mar-2021 07:31PM (UTC+1100)

Submission ID: 1541232013

File name: Jurnal_Maq_kirim.docx (263.95K)

Word count: 4240

Character count: 23374

Do Socialization, Service Quality And Knowledge Matter With Land and Building Taxpayer Compliance: Evidence From East Java, Indonesia

Abstract

The purpose of this study is to determine how the influence of tax socialization, service quality, and knowledge of taxation on taxpayer compliance, as well as how taxpayer awareness is an intervening. A sequential sampling technique was used to collect a sample of 400 taxpayers in East Java, Indonesia. By using AMOS 26 software, the statistical analysis method used is PLS-SEM. Based on the research results, tax socialization, service efficiency, and tax literacy have a clear and positive effect on direct taxpayer enforcement. Next, there is an indirect positive relationship between tax socialization, service quality, and tax information on taxpayer compliance through taxpayer awareness, but only on a small scale. Based on the findings of this report, the tax authorities are expected to increase taxpayer awareness, which will also increase the results of tax socialization, service quality, and tax literacy, so that taxpayers are more obedient in paying land and building taxes.

Keywords: Tax Socialization, Service Quality, Tax Knowledge, Takpayer Awareness, Taxpayer Compliance

JEL Classification: H71, H20, G20

1. Introduction

One of the most widely discussed topics in economics is taxation. Tax, as we all know, is a major source of government revenue, and the money collected will be used for development (Edame & Okoi, 2014). The central to the successful implementation of fiscal policy and overall management of the public sector is the tax system, which is a combination of tax policy

and tax administration. ³ Martinez-Vazquez (2011) claims that if tax revenue is lower, the government will have ² a difficult time investing in critical areas for economic growth and development. One of the most frequently debated topics is the role of taxes as a source of revenue for government spending. Taxes were collected through corporate and individual income taxes, as well as through the sale of goods and services. Tax revenue would be used for development purposes as a result of tax collection. The design of the tax, according to researchers, is one way to increase resources in a way that is ³ both administrative and political, as well as promote equity and efficiency to the greatest extent possible. ³ However, because the tax is viewed as a burden on society, some people have chosen to avoid paying taxes. ² In terms of goods and services, tax is seen as a contributing factor to rising prices.

The growth of the Indonesian economy is partly funded by increased state expenditure. This can be noted in the increased number of facilities which are numerous and costly. Since taxes and non-tax revenue are being used for all state purposes, this demonstrates that (Nalendro and Isgiyarta, 2014). Other revenue, for example, includes use of natural resources (or alternative) assets and receipts from assets that are not explicitly taxed (such as royalty, natural resource payments, and dividends from State Owned Enterprises. There is no limit to the number of the source of this revenue as the world's population grows older. The tax revenue will increase as the population grows. The state derives its tax revenue from taxpayer participation and taxes are therefore stable.

Since 1994, data on arrears have been recorded on the basis of data received by the provincial government after being given the mandate to manage it in 2011. From 2011 to 2018, total arrears and basic taxes (Land and Building Tax, after which it will be reduced to LBT) have increased. In the meantime, the maximum fine is 2 years or 48%, so if the fine is long, it will be stagnant. LBT arrears for residents will increase, which will affect revenue from the tax sector in the Regional Revenue and Expenditure Budget. ¹⁵ Based on the financial statements of

the Government in east java for the 2018 fiscal year, the value of LBT arrears exceeded Rp. 776 billion. The largest number in the last eight years. Also in 2011 to 2018 that income from LBT has always increased, where in 2011 LBT revenues amounted to IDR 498,640,108,489 and continued to rise to IDR 1,170,351,918,181 in 2018. There was an increase of IDR 371,711,810,308 over a period of 7 years. On the other hand, there has also been an increase in land and building tax arrears of IDR 575 billion since 2011, so that in 2018 IDR 776 billion has been increased in land and building tax arrears of IDR 201 billion over a period of 7 years. From this data, there is a gap between LBT revenue that is increasing every year, where the increase in LBT revenue is due to increased tax compliance, but on the other hand, the amount of LBT arrears is also increasing, indicating the level of tax compliance still in doubt. For this reason, empirical research on land and building taxpayer compliance in East Java, Indonesia is needed in order to provide a deeper picture.

Paying taxes demonstrates that the citizen's or taxpayer's desire to help in the country's development. Prepayment and lowered tax payments do not have necessarily go hand in hand, however (Tatiana and Hari, 2009). The gap in revenue between the government collects from land and buildings every year grows, even though compliance has improved. This is why East Java Provincial Government, needs to conduct data-driven research-based compliance studies. What is novel in this study is the use of exogenous variables such as tax socialization, service quality, and tax knowledge to affect taxpayer compliance, with the assistance of intervening variables such as taxpayer awareness. This study focuses on land and building taxpayers in East Java, Indonesia.

2. Literature review and hypotheses

Intensive tax socialization will improve taxpayers' perception of the duty to pay taxes as a means of national cooperation in raising funds for government funding and national growth (Kurniawan et al., 2014). According to the principle of consistency attribution, if the taxation

socialization provided by the Director-General of Taxes was previously deemed less successful by the taxpayer, this could cause taxpayers to be less mindful of the importance of paying taxes. Tax socialization has an impact on taxpayer perception, according to Boediono et al. (2018) and Syahputri et al. (2014). Yuwono (2015) supports the findings of this study by claiming that tax socialization has a positive impact on taxpayer perception. As a result,

H1: *Tax socialization improves taxpayer awareness.*

Socialization will increase tax awareness, which will eventually lead to increased compliance among taxpayers in carrying out their tax obligations. Tax information sharing would provide taxpayers with a better understanding of tax practices, laws, and penalties if they do not comply (Widawati, 2017). Muafi et al. (2020) concluded that Socialization and education must continue to be provided to customers. A person's behavior is affected by both internal and external influences, according to attribution theory. Both factors are required to inspire taxpayers to pay their taxes in order for tax socialization to increase taxpayer compliance. This is confirmed by Yuwono (2015) and Boediono et al. (2018) study, which found that tax socialization influences taxpayer compliance. Tax socialization to the general public will improve taxpayer compliance in paying taxes. Consequently,

H2: *Tax socialization improves taxpayer compliance.*

Fulfillment of service standards that can be tracked and must be carried out on a continuous basis. The quality of good human resources, tax regulations, and tax information systems all contribute to the quality of tax services. Taxpayers will tend to carry out their tax obligations in accordance with applicable regulations if they are satisfied with the services provided to them. Taxation services on taxpayers' rights and obligations can be carried out effectively and efficiently if the tax provisions are made simple and easy to understand by taxpayers. As a result of the tax information system and the consistent quality of human resources, taxation services will improve. Quality service is defined as a service that can satisfy

customers while remaining within the bounds of meeting service standards that can be tracked and must be carried out on a continuous basis. It is hoped that by improving service quality, the community will become more willing to pay taxes, resulting in a positive impact on state revenues. Nugroho (2012) conducted research on this variable and found that service quality has an impact on taxpayer awareness. Thus,

H3: Service Quality improves taxpayer awareness

Training is not the only factor that affects service quality. Tax authorities that provide good and adequate service minimize taxpayers' unwillingness to engage with tax authorities about the compliance of tax obligations. When an individual is at ease and pleased with the services rendered by tax officers, they are more likely to comply with their tax obligations. As a result, the higher the degree of taxpayer compliance, the greater the services rendered by tax officers. This is consistent with the findings of Alabede and Zainal Affrin (2011), who discovered that service quality has a substantial positive effect on taxpayer compliance. Furthermore, the taxpayer is not ashamed to ask about the compliance of tax laws that they do not understand. Thus,

H4: Service quality improves taxpayer compliance

The greater the taxpayer's knowledge, the better the taxpayer's ability to determine their behavior and adhere to tax regulations. If the taxpayer is unfamiliar with tax regulations and processes, he or she will be unable to resolve his or her response correctly. According to the theory of specific attribution, knowledge of taxation is used to determine the behavior of taxpayers in paying their tax obligations. According to the findings of Satiti (2016), tax knowledge has a significant impact on taxpayer awareness. It is consistent with the findings of Syahputri et al., (2014) and Manuputty (2016) who found that tax knowledge has a significant impact on taxpayer awareness. Consequently,

H5: Taxation Knowledge improves taxpayer awareness

Awareness is a reason for taxpayers to follow taxation laws, according to the Theory of Reasoned Action (TRA). Excellent experience can lead to a change in conduct because they understand the consequences of their actions, as knowledge of tax legislation is a mechanism by which taxpayers gain knowledge of taxation. It will be incorporated in the duty to pay taxes and knowledge of General Provisions and Tax Procedures, which include how to pay taxes, when to pay them, when to pay fines, and how to report them. According to Mintje (2016), the relationship between tax awareness and taxpayer compliance has an effect. As a result of the clarification, it is possible to conclude that tax information will assist taxpayers in fulfilling their tax obligations. Thus,

H6: Taxation Knowledge improves taxpayer Compliance

Recognize that paying taxes is a way of contributing to the prosperity of the economy. Taxpayers who are mindful of their willingness to pay taxes believe they are not disadvantaged by tax collection, resulting in greater taxpayer compliance (Hardiningsih & Yulianawati, 2011). Hartana and Merkusiwati (2018) discovered a beneficial association between taxpayer understanding and taxpayer compliance in their report. Ibtida (2010) discovered **that taxpayer awareness has a huge effect on taxpayer compliance**. According to Astuti (2017), there is a good partnership between taxpayer understanding and taxpayer compliance. It means that the greater taxpayers' understanding of their tax responsibilities, the greater their compliance in paying taxes. Consumer awareness has a positive effect on intention, Kim et al. (2014) stated. Pham et al. (2020) conclude that social norms are positively correlated with enforced tax compliance, both Kim et al (2014) and Pham et al. (2020) which in this case is similar to taxpayer awareness in their intention to report their tax obligations to the tax authorities. Le et al. (2020) found that **awareness of tax obligations has a positive effect on tax compliance of SMEs in Vietnam**. Tax socialization, which is carried out by tax officers, is an efficient way to recruit new taxpayers or to increase taxpayer comprehension, recognition, and compliance in

paying taxes, as well as to sustain taxpayer willingness to comply. According to Rohmawati et al. (2013), socialization not only improves knowledge, but it can also improve taxpayer awareness, resulting in increased compliance. ⁶ The effect of tax knowledge on taxpayer compliance will also increase the level of taxpayer compliance through increased taxpayer awareness. According to Nugroho (2012), the greater the taxpayer's knowledge and understanding, the better able they are to determine their behavior and adhere to taxation provisions. Through taxpayer awareness, the impact of ¹ service quality on taxpayer compliance. The tax ⁷ service office's services are the tax officers' way of assisting, managing, or preparing all of the needs of someone who is a taxpayer in this case (Winerungan, 2013). Suryadi (2006) emphasizes the value of a high-quality tax system in providing services to taxpayers. Taxpayer awareness and compliance can both benefit from good quality. Consequently,

H7: Tax socialization, Service quality, Taxation Knowledge improves taxpayer compliance through taxpayer awareness

²³
2.1 Research framework

Based on the previously mentioned literature review and discussion, a research context that describes the relationship between research variables can be established. Figure 1 depicts this relationship.

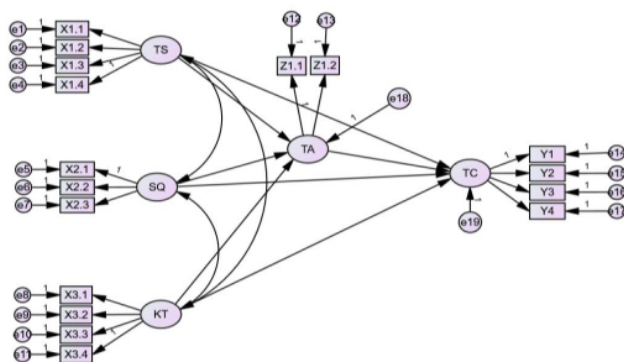


Figure 1. SEM Model Research Framework

3. Methodology

This is a causal study. The sample was made up of taxpayers in the city of Surabaya, Indonesian. SEM research was carried out using Amos software. In accordance with the SEM rules (Hair et al., 2014), the number of samples of 400 respondents was estimated by multiplying the number (variable + indicator) by ten, and the sample was decided using consecutive sampling with criteria such as, duration being taxpayer more than 5 years, age more than 30 years, and minimum educational background is diploma.

3.1 Instrument and Indicator Variables

Using a questionnaire with 51 statements on a 5 level Likert scale. Tax socialization (TS) variable uses 4 indicators (Winerungan, 2013): Outreach Socialization, Direct information from the tax authorities to the taxpayers, Billboard installation and Socialization media for the Directorate General of Taxes website. Service Quality (SQ) uses 3 indicators (Kotler, 2005): Tangible, Responsiveness, and Assurance. Tax Knowledge (KT) using 4 indicators (Widayanti and Nurlis, 2010): Knowledge of the rights and obligations of taxpayers, Knowledge of tax sanctions, Knowledge of the Sales Value of Tax Objects and Tax Rates, and socialization to taxpayers of taxation regulations. Taxpayer Awareness (TA) using 2 indicators (Muliari & Setiawan, 2011): tax laws and provisions, and tax function for state financing. Taxpayer Compliance (TC) using 4 indicators (Rahayu, 2010): Pay on time, Do not have arrears, Never been convicted in the field of taxation, and Compliance with tax regulations.

4. Results

4.1. Descriptive Analysis

A descriptive analysis of 400 respondents' data reveals that: 62.5 percent of respondents are of the male dominant sex, while 37.5 percent are of the female. Characteristics of respondents between the ages of 31 and 40, 31.1 percent of respondents are of this age group, with 2.8 percent in the age group 41-50 years, 27.0 percent in the age group 51-60 years, and 19.3

percent in the age group over 60 years. The majority of respondents (51%) have a bachelor's degree, while the rest have a diploma or a postgraduate degree, with 34.2 percent and 14.8 percent respectively. Being a taxpayer for 6–10 years is 36.8%, 11–15 years is 28.8%, 15–20 years is 16.8%, and more than 20 years is 17.8%. (Table.1).

Table 1: Characteristics of respondents (N = 400)

Respondents Characteristics	Information	Frequency	Percentage
Age	31 - 40	124	31,1
	41 - 50	91	22.8
	51 - 60	108	27.0
	> 60	77	19.3
Gender	Male	250	62.5
	Female	150	37.5
Education	Diploma	137	34.2
	Bachelor Degree	204	51
	Post Graduate (Master/Doctoral)	59	14.8
Duration of being a taxpayer (Year)	6 – 10	147	36,8
	11 – 15	115	28.8
	15 – 20	67	16.8
	< 20	71	17.8

Source: self-processed data

4.2. Research Instrument Test

The Pearson correlation study showed that all of the questionnaire's question items had a strong correlation at a 5% error rate, suggesting that all of the question items were correct (Hair et al., 2014). The Cronbach Alpha test results (α), all alpha coefficients of each analysis variable is greater than 0.6, suggesting that each question item on the measuring instrument can be used and the testing variables can be counted on. The cumulative corrected correlation item value of all query items is also greater than 0.3.

4.3. Goodness of Fit Test and Hypothesis Testing

The SEM results show a Chi-square of 126,559 with a probability of 0.120. GFI, AGFI, TLI, CFI, RMSEA, and CMIN / DF values are 0.963, 0.948, 0.960, 0.968, 0.020, and 1.161,

respectively, and are within the acceptable range (Hair et al. 2014). Figure 2 depicts the results.

Table 2 displays the path values between the study variables.

Table 2: The results of path analysis and hypothesis testing

H	Relationship	Estimate	SE	CR	P	Decision
H1	TS → TA	0,328	0,06	5,43	0	accepted
H2	TS → TC	0,269	0,078	3,44	0	accepted
H3	SQ → TA	0,256	0,07	3,65	0	accepted
H4	SQ → TC	0,277	0,085	3,26	0,001	accepted
H5	KT → TA	0,355	0,04	8,84	0	accepted
H6	KT → TC	0,206	0,056	3,69	0	accepted
H7	TS, SQ, KT → TA → TC	0,075	0,09	0,83	0,407	accepted

Note: SE= standard error; CR= critical ratio; P= probability.

Source: self-processed data

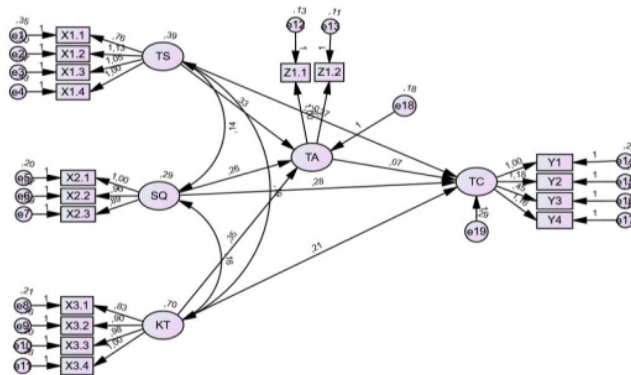


Figure 2. The result of SEM

Source: self-processed data

5. Discussion

The results of the hypothesis tests show that tax socialization, service efficiency, and tax literacy all have a clear and significant positive impact on taxpayer compliance. Although the socialization of taxation, service quality, and tax information have an indirect positive impact on taxpayer compliance through taxpayer awareness, the scale obtained is still small, with taxation regulations as the dominant indicator. Furthermore, the Directorate General of Taxes has an easily accessible website, and the dominant indicator of tax socialization is the form of

service that can be felt, as well as tax information possessed by taxpayers with the dominant indicator of the socialization results from the Directorate General of Taxes. These findings suggest that socializing taxation enhances taxpayer knowledge of taxation laws and regulations, as well as the consistency of services provided to taxpayers and tax information held by individual taxpayers, resulting in increased taxpayer understanding and compliance with land taxation and building taxes.

6. Conclusion

This paper presents results from research on the impact of tax socialization, service quality, and tax information on taxpayer enforcement, with taxpayer awareness as an intervening variable. The study concluded that tax socialization, tax knowledge, and service quality all had a direct effect on taxpayer compliance, while tax socialization, tax knowledge, and service quality had a small indirect impact on tax compliance if done by taxpayer awareness. According to the findings of the study, better understanding of tax regulations is needed through tax socialization in order to raise taxpayer awareness of the importance of paying taxes. Furthermore, the Directorate General of Taxes must continue to provide tax training and socialization and be more involved in promoting efforts to improve taxpayer awareness and enforcement, such as by conducting tax socialization to the public on a more regular basis so that taxpayers have a better understanding of taxes. In carrying out tax responsibilities, enhancing facilities, and maintaining a positive attitude in order to avoid causing negative bias among taxpayers, which would reduce taxpayer awareness and enforcement, resulting in lower tax revenue. It is hoped that taxpayers will become more mindful of the value of paying taxes for the community's welfare, and that they will pursue the socialization held by tax officials to improve their knowledge of taxation and remain involved in studying tax regulations.

7. References

- Alabede, J. O., & Zainal Affrin, Z. (2011). Public governance quality and tax compliance behavior in Nigeria: The moderating role of financial condition and risk preference. *Issues in Social and Environmental Accounting (ISEA)*, 5(1/2), 3-24.
- Astuti, P. T. (2017). The Influence of Socialization, Tax Knowledge, and Service Quality on the Compliance Level of Land and Building Taxes with Awareness as an Intervening Variable (Studies on Land and Building Taxpayers in Sukoharjo Regency). Institut Agama Islam Negeri Surakarta, Surakarta. [Indonesia]
- Boediono, G. T., Sitawati, R., & Harjanto, S. (2018). Analysis of the effect of tax socialization on taxpayer compliance with awareness as a mediating variable. *Jurnal Penelitian Ekonomi dan Bisnis*, 3(1), 22-38. [Indonesia]
- Edame, G. E., & Okoi, W. W. (2014). The impact of taxation on investment and economic development in Nigeria. *Academic Journal of Interdisciplinary Studies*, 3(4), 209-209.
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European business review*.
- Hardiningsih, P., & Yulianawati, N. (2011). Factors influence willingness to pay taxes. *Dinamika Keuangan dan Perbankan*, 3(1), 126-142. [Indonesia]
- Hartana, I. M. G., & Merkusiwati, N. K. L. A. (2018). Taxation Socialization Moderates the Influence of Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance. *E-Jurnal Akuntansi*, 25(2), 1506-1533. [Indonesia]
- Ibtida, R. (2010). The Effect of Taxpayer Awareness and Fiscal Services on Tax Revenue Performance with Taxpayer Compliance as an Intervening Variable (Study on Taxpayers in South Jakarta). Universitas Sebelas Maret, Surakarta. [Indonesia]

- Kim, Y. M., Kireyeva, A. A., & Youn, M. K. (2014). Effects of SNS characteristics upon consumers' awareness, purchase intention, and recommendation. *The Journal of Industrial Distribution & Business*, 5(1), 27-37.
- Kotler, P. (2005). The role played by the broadening of marketing movement in the history of marketing thought. *Journal of Public Policy & Marketing*, 24(1), 114-116.
- Kurniawan, H. (2014). The Influence of Taxation Socialization and Taxpayer Perceptions About the Implementation of the National Tax Census on Individual Taxpayer Awareness (Survey of Individual Taxpayers in the Banyuwangi Region). *Jurnal Mahasiswa Perpajakan*, 3(1). [Indonesia]
- Le, H. T. H., Tuye, V. T. B., Hanh, C. T. B., & Do, Q. H. (2020). Factors affecting tax compliance among small-and medium-sized enterprises: Evidence from Vietnam. *The Journal of Asian Finance, Economics, and Business*, 7(7), 209-217.
- Manuputty, I. G. (2016). The Influence of Tax Knowledge and Implementation of Self Assessment System on Taxpayer Awareness and Its Impact on Taxpayer Compliance at KPP Pratama Jakarta Penjaringan. *Media Akuntansi Perpajakan*. 1(2), 44-58. [Indonesia]
- Martinez-Vazquez, J. (2011). The impact of fiscal decentralization: Issues in theory and challenges in practice. Asian Development Bank.
- Mintje, M. S. (2016). The Influence of Attitude, Awareness, and Knowledge of Owner's Own Taxpayer Compliance (MSME) in Owning Tax Id Number (Study on Individual Taxpayers of MSME Owners who are Registered at KPP Pratama Manado). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 4(1). [Indonesia]
- Muafi, M., Diamastuti, E., & Pambudi, A. (2020). Service Innovation Strategic Consensus: A Lesson from the Islamic Banking Industry in Indonesia. *The Journal of Asian Finance, Economics, and Business*, 7(11), 401-411.

- Muafi, M., Sugarindra, M., & Prakoso, E. A. (2020). Exploring the Wealth Potential of Modern Batik Motifs of the Sido Luhur Pakualaman Batik Association in Yogyakarta. *Jurnal Panrita Abdi-Jurnal Pengabdian pada Masyarakat*, 4(2), 245-254. [Indonesia]
- Muliari, N. K., & Setiawan, P. E. (2011). The effect of perceptions about tax sanctions and awareness of taxpayers on compliance with individual taxpayer reporting at the Pratama tax service office in East Denpasar. *Jurnal Ilmiah Akuntansi dan Bisnis*, 6(1). [Indonesia]
- Nalendro, T. I., & Isgiyarta, J. (2014). Factors Affecting Taxpaying Compliance Individual Taxpayers Who Are Entrepreneurial With Environment as Moderation Variable (Empirical Study at KPP Pratama Kudus). *Diponegoro Journal of Accounting*, 0, 587-605. [Indonesia]
- Nugroho, R. A., & Zulaikha, Z. (2012). Factors Affecting Willingness To Pay Taxes With The Consciousness Of Paying Taxes As An Intervening Variable (Case Study of Individual Taxpayers Doing Free Work Registered At KPP Pratama Semarang Tengah Satu). *Diponegoro Journal of Accounting*, 1(1), 150-160. [Indonesia]
- Pham, T. M. L., Le, T. T., Truong, T. H. L., & Tran, M. D. (2020). Determinants influencing tax compliance: The case of Vietnam. *The Journal of Asian Finance, Economics, and Business*, 7(2), 65-73.
- Rahayu, S.K. (2010). *Indonesian Taxation, Concepts and Formal Aspects*. Bandung: Graha Ilmu. [Indonesia]
- Rohmawati, L. Prasetyono, P., & Rimawati, Y. (2013). The Influence of Taxation Knowledge and Socialization on Taxpayer Awareness and Compliance Levels (Studies on Individual Taxpayers Conducting Business Activities and Free Work at KPP Pratama Gresik Utara). *Prosiding Simposium Nasional Perpajakan 4*. [Indonesia]

- Satiti, H. (2016). Analysis of Factors Affecting Taxpayer Awareness in Paying Rural and Urban Land and Building Taxes (Study on Taxpayers of Klaten Regency) (Doctoral dissertation, Universitas Gadjah Mada). [Indonesia]
- Suryadi (2006). Model of Causal Relationship of Taxpayer Awareness, Service, Compliance and Its Effect on Tax Revenue Performance. *Jurnal Keuangan Publik*, vol 4,1: 105-121. [Indonesia]
- Suryadi, S. (2006). Model of Causal Relationship of Taxpayer Awareness, Service, Compliance and Its Effect on Tax Revenue Performance. *Jurnal Keuangan Publik*, vol 4,1: 105-121. [Indonesia]
- Syahputri, M. S., Ariswoyo, S., & Sinulingga, U. (2014). Factors Affecting the Awareness of Land and Building Taxpayers. *Saintia Matematika*, 2(3). [Indonesia]
- Tatiana, V.R. & Hari, P. (2009). The Impact of the Sunset Policy Program on the Factors Affecting the Willingness to Pay Taxes. *Proceeding Simposium Nasional XI. Pontianak*. [Indonesia]
- Widayanti dan Nurlis. (2010). Factors Affecting Willingness To Pay Taxes Individual Taxpayers Doing Free Work (Study at KPP Pratama Gambir Tiga), makalah Simposium Nasional Akuntansi Akuntansi XIII. [Indonesia]
- Widyana, D. P. G., & Putra, I. N. W. A. (2020). The Influence of Taxpayer Awareness, Fiskus Services, and Tax Sanctions on Motor Vehicle Taxpayer Compliance. *E-Jurnal Akuntansi*, 30(1), 39-55. [Indonesia]
- Winerungan, O. L. (2013). Dissemination of taxation, tax administration services and tax sanctions on WPOP compliance at KPP Manado and KPP Bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 1(3). [Indonesia]

Yuwono, Z. D. (2015). The Influence of Socialization on Awareness and Compliance of Land and Building Taxpayers in Kediri City. Universitas Nusantara PGRI Kediri. [Indonesia]

Do Socialization, Service Quality And Knowledge Matter With Land and Building Taxpayer Compliance: Evidence From East Java, Indonesia

ORIGINALITY REPORT

17%

SIMILARITY INDEX

8%

INTERNET SOURCES

8%

PUBLICATIONS

8%

STUDENT PAPERS

PRIMARY SOURCES

- 1** Vince Ratnawati, Ria Nelly Sari, Zuraidah Mohd Sanusi. "Education, Service Quality, Accountability, Awareness, and Taxpayer Compliance: Individual Taxpayer Perception", International Journal of Financial Research, 2019
Publication 3%
- 2** Submitted to Asia Pacific University College of Technology and Innovation (UCTI)
Student Paper 2%
- 3** jseg.ro
Internet Source 2%
- 4** Submitted to Royal Holloway and Bedford New College
Student Paper 1%
- 5** Mas Nur Mukmin, Siti Zuwariah, Indra Cahya Kusuma. "TAX COMPLIANCE: SANCTION AND AWARENESS PERSPECTIVE OF

MOTOR AND CAR OWNERS IN INDONESIA",
Indonesian Journal of Social Research (IJSR),
2020

Publication

6	ejournal3.undip.ac.id Internet Source	1%
7	Andreas, Enni Savitri. "The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables", <i>Procedia - Social and Behavioral Sciences</i> , 2015 Publication	1%
8	giapjournals.com Internet Source	1%
9	HELENA DE KLERK, LUCY AMPOUSAH. "The physically disabled woman's experience of self", <i>Disability and Rehabilitation</i> , 2009 Publication	1%
10	Submitted to Universitas Jenderal Soedirman Student Paper	<1%
11	www.koreascience.or.kr Internet Source	<1%
12	www.scribd.com Internet Source	<1%

13

Submitted to The Maldives National University

Student Paper

<1%

14

Ngesti Rahayu Yayuk, Setiawan Margono, Afnan Troena Eka, Sudjatno. "The role of taxpayer awareness, tax regulation and understanding in taxpayer compliance", Journal of Accounting and Taxation, 2017

Publication

<1%

15

Submitted to University of Leicester

Student Paper

<1%

16

ir.inflibnet.ac.in:8080

Internet Source

<1%

17

jurnal.stie-aas.ac.id

Internet Source

<1%

18

ojs.unud.ac.id

Internet Source

<1%

19

onlinelibrary.wiley.com

Internet Source

<1%

20

uir.unisa.ac.za

Internet Source

<1%

21

www.emerald.com

Internet Source

<1%

22

jafeb.org

Internet Source

<1%

Exclude quotes Off

Exclude matches Off

Exclude bibliography On