

REFERENSI

- Alfian, & Susanti, R. (2023). Pengaruh kesadaran pajak, sosialisasi pajak, dan sanksi pajak terhadap kepatuhan wajib pajak. *Jurnal Economina.*, 2(2), 3–4.
- Amin, S. N., Buhari, P. Z. A., Yaacob, A. S., & Iddy, Z. (2022). Exploring the Influence of Tax Knowledge in Increasing Tax Compliance by Introducing Tax Education at Tertiary Level Institutions. *Open Journal of Accounting*, 11(02), 57–70. <https://doi.org/10.4236/ojacct.2022.112004>
- Amrul, R., Hidayanti, A. A., & Arifulminan, M. (2020). Pengaruh Pengetahuan, Sanksi dan Pelayanan Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan-Perdesaan dan Perkotaan (PBB-P2) pada BAPENDA Kabupaten Lombok Barat. *Jurnal Bisnis Manajemen Dan Akuntansi*, 7(2), 69–89.
- Aryatika, D. ., & Mildawati, T. . (2021). Pengaruh Kesadaran, Modernisasi Sistem Administrasi, Kondisi Keuangan, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi* , 10(4), 1–22.
- Asrinanda, & Diantimala, Y. (2018). The Effect of Tax Knowledge, Self Assessment System, and Tax Awareness on Taxpayer Compliance. *International Journal of Academic Research in Business and Social Sciences*, 8(10). <https://doi.org/10.6007/ijarbss/v8-i10/4762>
- Awaloedin, D. T., Hasanudin, & Suci, D. B. N. M. (2023). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pbb Di Kecamatan Beji Kota Depok. *Jurnal Rekayasa Informasi*, 12(1), 48–63.
- Bahri, S., Diantimala, Y., & Majid, M. (2019). Pengaruh Kualitas Pelayanan Pajak, Pemahaman Peraturan Perpajakan, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak (Pada Kantor Pajak KPP Pratama Kota Banda Aceh). *Jurnal Perspektif Ekonomi Darussalam*, 4(2), 318–334. <https://doi.org/10.24815/jped.v4i2.13044>
- Beebe, O. P., Michael, S., Omri, Y., Alm, J., Beebe, J., & Kirsch, M. (2020). *New Technologies and the Evolution of Tax Compliance Legal Studies Research Paper Series No . 2020-42 New Technologies and the Evolution of Tax Compliance Tulane University ~ Department of Economics Rice University ~ Baker Institute for Public Policy.*
- Biru, A. M. (2020). Factors That Affect Tax Compliance Behavior of Small and Medium Enterprises: Evidence from Nekemte City. *European Journal of Business and Management*, 29–41. <https://doi.org/10.7176/ejbm/12-19-04>
- Coo, N., Suhardiyah, M., & Kurnia, Y. (2021). Pengaruh Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib PajaK pbb di Kelurahan Menanggal Surabaya. *Journal of Sustainability Business Research*, 2(1), 399–407.
- Dessy, A., & Rahayu, Y. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Melakukan Pembayaran Pajak Bumi dan Bangunan. *Jurnal Ilmu Dan Riset Akuntansi*, 8(10), 2.
- Dewi, A. K. R., & Darmita, Made Yudi Wiwekandari, N. M. (2021). Pengaruh

- Kualitas Pelayanan, Sanksi Pajak ,Dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi Dan Bangunan. *Journal Research of Accounting*, 3(1), 14–38. <https://doi.org/10.51713/jarac.v3i1.42>
- Deyganto, K. O. (2018). Factors Influencing Taxpayers' Voluntary Compliance Attitude with Tax System: Evidence from Gedeo Zone of Southern Ethiopia. *Universal Journal of Accounting and Finance*, 6(3). <https://doi.org/10.13189/ujaf.2018.060302>
- Eneh, O. M., Onwuchekwa, J. C., & Okoye, N. J. (2022). Effect of Tax Complexity on Tax Compliance of Small and Medium Scale Enterprises in Bayelsa State. *Ijaar.Org*, 8(2), 72–89. <https://www.ijaar.org/articles/v8n2/sms/ijaar-v8n2-Feb22-p8225.pdf>
- Fitriyana, G., Sumiati, A., & Fauzi, A. (2023). Pengaruh Pengetahuan Wajib Pajak Dan Penghasilan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Membayar Pbb-P2. *Prosiding Konferensi Ilmiah ...*, 1–17. <https://jurnal.umj.ac.id/index.php/KIA/article/view/17562%0Ahttps://jurnal.umj.ac.id/index.php/KIA/article/download/17562/8769>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit - Undip.
- Hardani, Helmina, A., Utami, E. F., & Istiqomah. (2020). Metode Penelitian Kualitatif & Kuantitatif. In A. Husnu Abadi, A.Md. (Ed.), *Pustaka Ilmu*. CV Pustaka Ilmu Group.
- Hartwi, N. W. N., Mahaputra, I. N. K. A., & Sudiartana, I. M. (2020). Pengaruh Modernisasi Administrasi Perpajakan, Pengetahuan dan Pemahaman tentang Peraturan Perpajakan, Tarif Pajak dan Tax Amnesty terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Gianyar. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 2(3), 286–303. <https://e-journal.unmas.ac.id/index.php/kharisma/article/view/1536>
- Haryanti, M. D., Pitoyo, B. S., & Napitupulu, A. (2022). Pengaruh Modernisasi Administrasi Perpajakan, Pengetahuan Perpajakan, Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Wilayah Kabupaten Bekasi. *Jurnal Akuntansi Dan Perpajakan Jayakarta*, 3(02), 108–130. <https://doi.org/10.53825/japjayakarta.v3i02.105>
- Hidayat, K., & Amanah, L. (2020). Pengaruh Modernisasi Sistem Administrasi dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*. [file:///C:/Users/User/Downloads/3636-Article Text-13375-1-10-20210301-1.pdf](file:///C:/Users/User/Downloads/3636-Article%20Text-13375-1-10-20210301-1.pdf)
- Hidayat, R., & Wati, S. R. (2022). Pengaruh kesadaran Wajib Pajak dan kualitas pelayanan pajak terhadap kepatuhan Wajib Pajak dalam membayar Pajak bumi dan Bangunan di kota Bandung. *Owner*, 6(4), 4009–4020. <https://doi.org/10.33395/owner.v6i4.1068>
- Indriyasari, W. V., & Maryono, M. (2022). Pengaruh Pendapatan Masyarakat, Tingkat Pendidikan, dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Membayar Pajak Bumi dan Bangunan Di Desa Gebugan, Kecamatan Bergas, Kabupaten Semarang. *Owner*, 6(1), 860–871. <https://doi.org/10.33395/owner.v6i1.668>
- Jarwa, T. (2021). The Influence of Individual Characteristics and Information

- Technology on Taxpayer Awareness, Willingness, Ability to Pay and Taxpayer Compliance in Paying Land *Turkish Journal of Computer and Mathematics* ..., 12(9).
<https://turcomat.org/index.php/turkbilmat/article/view/3545>
- Judith Adhiambo, O., & Theuri, J. M. (2019). Effect of Taxpayer Awareness and Compliance Costs on Tax Compliance Among Small Scale Traders in Nakuru Town, Kenya. *International Academic Journal of Economics and Finance* |, 3(3), 279–295. http://www.iajournals.org/articles/iajef_v3_i3_279_295.pdf
- Khulsum, U., & Waluyo. (2019). The Effect Modernization Tax Administration System And Tax Service On Tax Compliance And Tax Knowledge As Moderation Variable. *International Journal of Science and Research (IJSR)*, 8(9), 1097–1102.
- Kusnanto. (2019). *Belajar Pajak*.
- Ma'sumah, S., & Hamidi, A. L. (2022). The Influence of Tax Rates, Tax Payment Mechanisms, Tax Knowledge, Service Quality, And Taxpayer Awareness of Taxpayer Compliance with Religiosity as Intervening Variables. *International Journal of Multidisciplinary Research and Analysis*, 05(04), 858–868. <https://doi.org/10.47191/ijmra/v5-i4-17>
- Madurano, S. Z. P., & Umaimah. (2022). Pengaruh Pemahaman Peraturan Perpajakan dan Kesadaran terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Sinomika Journal*, 2(3), 39–46. <https://doi.org/10.29313/jra.v2i1.964>
- Maharaja, E. F., Elim, I., & Suwetja, I. G. (2021). Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Bathin Solapan Kota Duri, Riau. *Jurnal Riset Akuntansi*, 16(4), 299–311.
- Marcini, F., Dekrita, Y. A., & Rangga, Y. D. P. (2023). Pengaruh Modernisasi Sistem Administrasi Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Pada Badan Pendapatan Daerah Kabupaten Sikka. *Jurnal Accounting UNIPA*, 2(2018), 46–67. <https://nusnipa.ac.id/accounting/index.php/accounting/article/view/41>
- Mardiasmo. (2019). *Perpajakan*.
- MS, P., Jumiaty, E., & Pangestu, T. (2023). The Effect of Modernization of Tax Information Technology and Taxpayer Awareness on Taxpayer Compliance. *Journal of Economics, Finance and Management Studies*, 06(08), 4116–4123. <https://doi.org/10.47191/jefms/v6-i8-65>
- Mubarok, M. H., Faridah, & Masnila, N. (2020). The Effect of Taxpayer Awareness and Tax Sanctions on Compliance in Paying Land and Building Taxes. *Atlantis Press*, 431(28), 178–181. <https://doi.org/10.2991/assehr.k.200407.031>
- Mulya Pratama, V., & Kurnia. (2022). Pengaruh Modernisasi Sistem Administrasi Perpajakan, Kewajiban Moral dan Tingkat Pendidikan Wajib Pajak Terhadap Kepatuhan Wajib Pajak. *E-Proceedings of Management*, 9(2)(2), 509.
- Naape, B. (2023). Tax Knowledge, Tax Complexity and Tax Compliance in South Africa. *Finance, Accounting and Business Analysis*, 5(1), 2023. <http://faba.bg/>
- Night, S., & Bananuka, J. (2020). The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system

- and tax compliance. *Journal of Economics, Finance and Administrative Science*, 25(49), 73–88. <https://doi.org/10.1108/JEFAS-07-2018-0066>
- Ningrum, E. P., Yoganingsih, T., Ratriningtyas, N., Winarso, W., & Setyawati, N. W. (2019). Pelatihan Pembukuan Sederhana, Sosialisasi Perpajakan dan Pengelolaan Manajemen Bagi UMKM Ibu-Ibu Catering Perumahan Jatimulya RW. 012. *Jurnal Abdimas Ubj*, 2(2), 126–130. <https://jurnal.ubharajaya.ac.id/index.php/jabdimas/article/view/126-130/pdf>
- Oktaviano, B., Wulandari, T., & Widayanti, E. (2023). Taxpayer Awareness, Taxpayer Socialization, and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Tax in Bekasi Regency. *East Asian Journal of Multidisciplinary Research*, 2(8). <https://doi.org/10.55927/eajmr.v2i8.5677>
- Pravasanti, Y. A. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *Jurnal Akuntansi Dan Pajak*, 21(01), 3465–3479. <https://doi.org/10.29040/jap.v21i1.1165>
- Ratna Wulandari. (2023). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan. Pengetahuan Perpajakan dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak PBB-P2 di Kabupaten Rembang. *JSMA (Jurnal Sains Manajemen Dan Akuntansi)*, 15(1), 86–103. <https://doi.org/10.37151/jsma.v15i1.120>
- Resmi. (2019). *Perpajakan*.
- Roger, M. (2021). The Impact of Digital Tax Administration Enhancing Tax Growth in Developing Countries : Evidence from Rwanda Electronic Filing and Payment. *International Journal of Academic Multidisciplinary Research*, 5(9 september), 93–98.
- Salmah, S. (2019). Pengaruh Pengetahuan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan (PBB). *Jurnal Akuntansi Dan Pajak*, 1(2). <https://doi.org/10.57250/ajsh.v1i2.6>
- Saputri, A. M., & Khoiriawati, N. (2021). Pengaruh Pengetahuan Pajak, Sikap, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *SOSEBI: Jurnal Penelitian Mahasiswa Ilmu Sosial, Ekonomi, Dan Bisnis Islam*, 1(1), 14–23. <https://doi.org/10.21274/sosebi.v1i1.4917>
- Sebele-mpofu, F. Y., & Chinoda, T. (2019). Tax Knowledge , Tax System Complexity Perceptions and Attitudes of the Commercial Sugarcane Farmers and Their Influence on Tax Compliance in the Lowveld Area, Zimbabwe. *International Journal of Innovative Science and Research Technology*, 4(4), 407–418.
- Siwi, C., Rawung, S. S., & Salindeho, M. (2020). The Effect of Income and Tax Knowledge upon Taxpayer Compliance in Paying Land and Building Tax in Pulutan Village. *International Journal of Applied Business and International Management*, 44–52. <https://doi.org/10.32535/ijabim.v0i0.875>
- Sugiono. (2010). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta, Bandung.
- Sugiono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta, Bandung.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta, Bandung.

- Suharyono, S. (2019). Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kabupaten Bengkalis. *Inovbiz: Jurnal Inovasi Bisnis*, 7(1), 42. <https://doi.org/10.35314/inovbiz.v7i1.979>
- Sukoyo Novanto Danang, L., & Sopiya, M. (2022). Pengaruh Modernisasi Sistem Administrasi Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus KPP Pratama Jakarta Kebayoran Lama Tahun 2022). *ECo-Fin*, 5(2), 1–7. <https://doi.org/10.32877/ef.v4i1.454>
- Susuawu, D., Ofori-Boateng, K., & Amoh, J. K. (2020). Does Service Quality Influence Tax Compliance Behaviour of Smes? a New Perspective From Ghana. *International Journal of Economics and Financial Issues*, 10(November), 50–56. <https://doi.org/10.32479/ijefi.10554>
- Tahulending, R. F., & Palenewen, J. M. (2021). Pengaruh Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak Dalam Pembayaran Pajak Bumi Dan Bangunan Di Kelurahan Girian Permai. *Jurnal Syntax Fusion: Jurnal Nasional Indonesia*, 1(4), 1–15.
- Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, 44(1), 62–73. <https://doi.org/10.1080/01900692.2020.1728313>
- Triandani, M., & Apollo. (2020). Effect the Understanding of Taxation, Tax Sanctions and Taxpayer Awareness of Taxpayer Compliance (Research on Taxpayers of Individual Entrepreneurs in Tangerang Region). *Dinasti International Journal of Digital Business Management*, 2(1), 87–93. <https://doi.org/10.31933/dijdbm.v2i1.638>
- Wulanjani, I., & Halimatusadiah, E. (2022). Pengaruh Pengetahuan Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Membayar PBB-P2 di Kecamatan Bojongloa Kaler Kota Bandung. *Bandung Conference Series: Accountancy*, 2, 354–363.
- Yonatan, Y., & Amanah, L. (2020). Pengaruh Kesadaran, Pelayanan Pegawai, Sanksi Pajak Dan Modernisasi Sistem Administrasi Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset* ..., 1–21. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/download/3768/3779>