

The Effect of Taxpayer Knowledge, Modernization of The Tax Administration System, Tax Sanctions, Tax Awareness and Accountability of Public Service on The Compliance of Motor Vehicle Taxpayers (Case Study on Taxpayers in Samsat Jepara Regency)

¹Alfiyatun Nikmah, ²Zuliyati, ³Ulva Rizky Mulyani
^{1,2,3} Faculty of Economics and Business, Muria Kudus University
E-mail: alfiyatun.nikmah@gmail.com

ABSTRACT

This research aims to address the gap in understanding how factors influence motor vehicle taxpayer compliance. Specifically, the study examines the effect of taxpayer knowledge, modernization of the tax administration system, tax sanction, tax awareness and public service accountability on taxpayer compliance. The study focused on taxpayers registered at the Jepara Regency Samsat Office. A total of 400 respondents were selected using Accidental Sampling. Primary data was collected for this study. To analyze the data, Multiple Linier Regression Analysis was conducted using SPSS version 26. Which have a positive effect is taxpayer knowledge, modernization of the tax administration system and tax sanction. Meanwhile it have no effect is tax awareness and public service accountability.

Keywords: *Taxpayer Knowledge, Modernization of the Tax Administation System, Tax Sanction, Tax Awareness and Public Service Accountability*

1. INTRODUCTION

Regional taxes are policies implemented by local governments to coordinate regional potential I Indonesia is motor vehicle tax (Virgiawati et al., 2019). Currentlyn this can be seen from the number of motor vehicle users in Indonesia which has increased in use every year, as well as the large number of people who use private vehicles compared to public transportation. To carry out daily activities, sometimes they have more than one vehicle to meet theirs needs.

Complying, obeying, submitting to and implementing tax regulations is a form of tax compliance. Complying with taxes can be interpreted as to what extent taxpayers comply or fail to

comply with tax regulations (Maryasih & Aulia, 2022). One of the supporting factors that can increase regional income is taxpayer compliance. Compliance can also reduce taxpayer awareness in completing their tax obligation with the assumption that compliance is a social ethic and according to the initial tax laws and regulations in taxation is used as a source of state revenue (Maryasih & Aulia, 2022).

Tax is the largest source of revenue in the composition of local governments based on the state budget. The main source of APBN funding is tax revenue which is channeled to various state expenditures for the welfare of people. Regional taxes contribute almost all of Indonesia's regional income. Therefore, local goverments need to increase their

potential source (Prayitna & Witono, 2022). Jepara regency is one of the areas with a large number of motorized vehicle users, with the development of motorized vehicles that continues to increase every year, of course it has a high potential in increasing the amount of motor vehicle tax. However, judging from the existing data, the amount of motor vehicle tax arrears as Jepara samsat is experiencing instability, where in 2020 it experienced a significant increase, namely Rp. 18.105.130.248

and also in 2022 namely Rp. 19.239.626.428. this is thought to occur due to several factors namely, lack of understanding regarding the modernization of the tax administration system, lack of understanding of taxpayers regarding the existence of tax sanctions, lack of awareness of taxpayers to pay taxes and lack of accountability for public service provider, resulting in mandatory non compliance motor vehicle taxes are increasing.

Table 1.1 Number of Taxpayers, Number of Potential Arrears and Number of Motor Vehicle Tax Arrears at the Jepara Samsat Office 2019-2022

Year	Number of Motor Vehicle Taxpayers	Amount of Potential Arrears	Amount of Arrears
2019	447.923	51.413	IDR. 13.643.594.888
2020	500.385	64.592	IDR. 18.105.130.248
2021	531.806	55.613	IDR. 15.302.930.528
2022	550.741	60.841	IDR. 19.239.626.428

Source : Samsat and UPPD Jepara Regency Office

Based on the data presented in the table, in 2019-2022 there was an increase in the number of motor vehicle taxpayers, while the number of arrears experienced instability according to the figures listed in table 1.1. in 2019 there were 447.923 motor vehicle taxpayers in Samsat Jepara, with total motor vehicle tax arrears amounting to IDR. 13.643.594.888, then in 2020 there were 500.385 motor vehicle taxpayers in Jepara Samsat with total motor vehicle tax arrears amounting to IDR. 18.105.130.248. Then in 2021 the number of motor vehicle taxpayers in Samsat Jepara also increased to 531.806 objects, and the amount of motor vehicle tax arrears decreased to IDR. 15.302.930.528, while in 2022 the number of motor vehicle taxpayers in Jepara Samsat will increased to 550.741 objects, and the amount of tax arrears will increase to IDR. 19.239.626.428. This indicates that taxpayer compliance at the UPPD Samsat Jepara Regency

office is still low and the government or related agencies have not been able to fully reduce arrears, because it can slow down the government in improving the welfare of the people, so there is a need for factors that can boost regional income, especially from motor vehicle tax revenues.

2. LITERATURE REVIEW

Attribution theory, developed by Fritz Heider in 1958, explores how individuals interpret and explain the behaviors of others. It addresses whether a person's behavior is attributed to internal factors (such as personal traits or intentions) or external factor (such a situational influences or environmental condition). Fritz Heider (1958) introduced the basic concepts of attribution theory, emphasizing how people seek to understand the cause behind other's actions. Harold Kelly

expanded on the theory by introducing the concept of covariation, which suggest that people look for consistency across different situations to attributed behavior. Bernard Weiner further developed the theory by focusing on how attributions influence emotions and motivation, particularly in achievement contexts. He proposed that attributions can affect feelings of success or failure and subsequent behavior.

Motor Vehicle Taxpayer Compliance

Taxpayer compliance refers to the adherence to and fulfillment of established tax laws and regulations by taxpayers, it involves is obeying rules and fulfilling obligation. In essence, taxpayer compliance is the extent to which individuals or entities meet their tax obligation as mandated by the law (Virgiawati et al., 2019). Meanwhile (Kowel et al., 2019) taxpayer compliance refers to the extent to which taxpayers adhere to and fulfill their tax obligations is accordance with applicable regulation encompasses adherence to regulations, fulfillment of obligations and willingness to comply.

Taxpayer Knowledge

Menurut (Kowel et al., 2019) motor vehicle taxpayer knowledge is the insight or knowledges possessed by taxpayers regarding motor vehicle tax. Everything about taxation that is known to motor vehicle taxpayers is the taxpayer's knowledge, be it tax sanctions, tax reporting, or the taxation system. Knowledges is the understanding that a person has of a particular thing, along with all the actions that a person takes for a particular object.

Modernization of the Tax Administration System

Modernization of the tax administration system is the

implementation of a tax administration system that has undergone refinement or improvement in its performance (Virgiawati et al., 2019). Modernization of the tax administration system is the implementation of a tax administration system by utilizing the latest technological information systems (Kowel et al., 2019). The program was designed comprehensively, changes made include, among others, organizational structure, information technology and human resource management.

Tax Sanction

Tax sanctions serve as a deterrent against non compliance by imposing penalties or consequences for failing to meet tax obligations (Luh et al., 2021). Tax sanctions are imposed on taxpayers who do not comply with the rules in tax laws and regulations. Tax sanctions are needed to teach taxpayers a lesson or provide a deterrent effect for those who do not comply with their tax obligations (Maria Virginia Eva, 2023).

Tax Awarness

Tax awarness is the awarness that taxpayers have the obligation to pay taxes honestly and without using violence in any form (Br Sipetu, 2022). Tax awarness is a form of seriousness that taxpayers have with the desire to comply in paying and reporting taxes (Fitria, 2021). Tax awarness is a conditional where taxpayers comply and implement tax regulations correctly and voluntarily with feelings of obedience, compliance and discipline. If the understanding and implementation of tax obligations improves, the level of tax awarness will be higher, which is expected to increase tax compliance (Ningsih et al., 2022).

Public Service Accountability

Public service accountability is a service provider by employees to

taxpayers. This shows that service quality can attract the interest of taxpayers who will pay taxes to officers who have abilities in tax matters (Prayitna & Witono, 2022).

Based on the discussion above, a hypothesis and are proposed below :

H1: Taxpayer Knowledge has a positive effect on Motor Vehicle Taxpayer Compliance

H2: Modernization of the Tax Administration System has a positive effect on Motor Vehicle Taxpayer Compliance

H3: Tax Sanctions have a positive effect on Motor Vehicle Taxpayer Compliance

H4: Tax Awareness has a positive effect on Motor Vehicle Taxpayers Compliance

H5: Public Service Accountability has a positive effect on Motor Vehicle Taxpayer Compliance

3. RESEARCH METHOD

The research design of this study is quantitative and the included in the type of case study. The method used is analyzing data in the form of a collection of numbers, which is what quantitative research does. The main data used in this research was collected through a survey, with questionnaires filled out by motor vehicle taxpayers at the mobile Samat Office and the Online Samsat Office mayong.

3.1 Data Collection Tehniques

This research uses questionnaires as a data collection method. One method that is said to be appropriate for a data collection approach is a questionnaire. The purpose of the questionnaire is to collect information from respondents about their experiences, in the form of several written questions. The survey was given to respondents who were

motor vehicle taxpayers who paid motor vehicle tax at the Mayong Jepara online Samsat Office and at the mobile Samsat directly in order to reach every individual.

3.2. Operational Definitions of Variabels

Motor vehicle taxpayer compliance

Motor vehicle taxpayer compliance is a taxpayer who complies with statutory regulations, upholds the provisions of the regulations, obeys and fulfills his tax obligations (Virgiawati et al., 2019).

Taxpayer Knowledge

The ability to understand tax regulations, including the tax rates that must be paid and the benefits of taxation is known as tax knowledge Maryasih (Maryasih & Aulia, 2022).

Modernization of the Tax Administration System

Modernization of the Tax Administration System is the implementation of a tax administration system that has undergone improvements or improvements in performance (Pratama & Kurnia, 2022).

Tax sanctions

Tax sanctions are imposed on taxpayers who violate tax regulations. Tax sanctions are imposed on taxpayers who violate tax laws. The purpose of sanctions to deter taxpayers is to deter taxpayers.

Tax Awareness

Tax awareness is a sense of sincerity and awareness that arises from taxpayers to pay and report their taxes. Therefore, it can be said that awareness of the need to pay taxes is a moral attitude that helps the government support the growth of



the national to comply with all regulations imposed by the government on taxpayers (Prayitna & Witono, 2022).

Public Service Accountability

The ability of employees to serve taxpayers and fulfill all their needs is known as public service accountability (Prayitna & Witono, 2022). Good service quality is an attraction for taxpayers who will carry out their taxation with officers who have expertise in tax matters.

3.3 Sample Collection Techniques

Population is identified as an area consisting of objects and subject selected by researchers for further investigation and conclusion. The population in this study was 550,741 motor vehicle taxpayers who were registered as taxpayers at Samsat Jepara. The population in this study were taxpayers registred at Samsat Jepara. Definition one of a sample is part of the population. From the population, the accidental sampling method is method used to determine the sample. It has been used to determine the sample. Because this method is a method that relies on chance, anyone the researcher

meets at random can be used as a sample. Samples for this investigation, an example of the findings obtained is as many as 400 motor vehicle taxpayers who paid motor vehicle tax at the Jepara Regency Samsat, based on calculations carried out using the Slovin formula.

3RESULTS AND DISCUSSION

4.1. Results

Descriptive Statistics Analysis

The dependent variable in this research, namely motor vehicle tax compliance, is explained or given a general description with descriptive statistics. The independent variables in this research are taxpayer knowledge, modernization of the tax administration system, tax sanctions, tas awarness and public service accountability. Taxpayer compliance with motor vehicles is explained or given a descriptive statistical picture. The independent variables in this research are taxpayer knowledge, modernization of the tax administration system, tax sanctions, tax awarness and public service accountability.

Table 1

	N	Minimum	Maximum	Mean	Std. Deviasi
Taxpayer Compliance	400	11	20	16,46	2,265
Taxpayer Knowledge	400	11	20	15,90	2,426
Modernization Of The Tax Administration System	400	12	20	17,14	2,247
Tax Sanction	400	18	30	25,57	2,939
Tax Awarnes	400	12	20	16,55	2,342
Public Service Accountability	400	21	35	29,65	3,128

Source : Primary Data processed by SPSS version 26, 2024

Based on the results of the descriptive statistical analysis that has been carried out, all variables obtained an average value (mean) that is greater than the

standard deviation obtained, which means that the answer to the motor vehicle taxpayer compliance variable between one respondent and another

respondent's answer is not much different.

Validity Test

The validity of the questionnaire was evaluated using a validity test. Correlating the score of each item with

the overall score ensures the validity of the instrument. From each item with the overall score ensures the validity of the instrument. Instrument a valid instrument is one where r calculated $>$ r table.

Table 2

Variabel	Item	R hitung	R tabel	Keterangan
Kepatuhan Wajib Pajak Kendaraan Bermotor (Y)	Y1	0,736	0,098	Valid
	Y2	0,732	0,098	Valid
	Y3	0,72	0,098	Valid
	Y4	0,745	0,098	Valid
Pengetahuan Wajib pajak (X1)	X1.1	0,704	0,098	Valid
	X1.2	0,772	0,098	Valid
	X1.3	0,733	0,098	Valid
	X1.4	0,78	0,098	Valid
Modernisasi Sistem Administrasi pajak (X2)	X2.1	0,806	0,098	Valid
	X2.2	0,794	0,098	Valid
	X2.3	0,794	0,098	Valid
	X2.4	0,565	0,098	Valid
Sanksi Pajak(X3)	X3.1	0,693	0,098	Valid
	X3.2	0,647	0,098	Valid
	X3.3	0,682	0,098	Valid
	X3.4	0,678	0,098	Valid
	X3.5	0,651	0,098	Valid
	X3.6	0,684	0,098	Valid
Kesadaran Pajak (X4)	X4.1	0,691	0,098	Valid
	X4.2	0,802	0,098	Valid
	X4.3	0,718	0,098	Valid
	X4.4	0,752	0,098	Valid
Akuntabilitas Pelayanan publik(X5)	X5.1	0,627	0,098	Valid
	X5.2	0,627	0,098	Valid
	X5.3	0,655	0,098	Valid
	X5.4	0,666	0,098	Valid
	X5.5	0,682	0,098	Valid
	X5.6	0,628	0,098	Valid
	X5.7	0,288	0,098	Valid

Source: Primary data processed by SPSS version 26, 2024

It can be seen in the table, it is known that all the question indicators used to measure the motor vehicle taxpayer compliance variable have a

value of r calculated $>$ from r table (r calculated $>$ 0,098), meaning that each question item from each research



variable is declared valid. The conclusion from all variables is valid.

Reliability Test

Reliability testing is used to measure the consistency of a questionnaire which is an indicator of a variable, which

means the extent to which the questionnaire can produce consistent or stable results over time. In this study, the reability test used Cronbach Alpha with an estimated imit of 0,70, if Cronbach Alpha > 0,70 then the variable is reliable.

Table 3

Variable	Cronbach Alpha	Information
Taxpayer Knowledge (X1)	0,733	Reliabel
Modernization Of The Administration System (X2)	0,722	Reliabel
Tax Sanction (X3)	0,756	Reliabel
Tax Awarnes (X4)	0,724	Reliabel
Akuntabilitas Pelayanan Publik (X5)	0,709	Reliabel
Public Service Accountability (Y)	0,712	Reliabel

Source : Primary Data processed by SPSS version 26, 2024

The table shows the results of the statement reliability test for all variables showing Cronbach Alpha results > 0,70, which means that all form of **Normality Test**

The purpose of the normality test is to determine wheter a variable has a normal distribution or not. The normality test is do determine whether a variable has a normal distribution or not.

instruments in this research are reliable or reliable. Even if used continuously the results will remain the same.

Kolmogrov-Smirnov is the normality test used in this research, and the research data is considered to have a normal distribution if the significance value is more than > 0,05

Table 4

One-Sample Kolmogrov-Smirnov Test	
	Undstandardized Residual
N	400
Asymp. Sig (2-tailed)	0,189

Source: Primary Data processed by SPSS version 26, 2024

Based on the table above, it shows that the value of Asymp Sig. (2-tailed) of 0,05 so it can be concluded that the data can be normally distributed.

Multicollinearity Test

The determine whether the regression model detects correlation between independent variables a, multicollinearity test is used. Multicollinearity was determined by

checking the VIF value > 10 and the tolerance value $< 0,10$

Table 5

Variable	Collinearity Statistic		Information
	Tolerance	VIF	
Taxpayer Knowledge (X1)	0,986	1,014	Multicollinearity Free
Modernization Of The Tax Administration System (X2)	0,985	1,015	Multicollinearity Free
Tax Sanction (X3)	0,99	1,01	Multicollinearity Free
Tax Awarness (X4)	0,988	1,012	Multicollinearity Free
Public Service Accountability (Y)	0,994	1,006	Multicollinearity Free

Source : Primary Data processed by SPSS version 26, 2024

It can be seen from the table that all independent variables have a VIF > 10 and there is no tolerance $< 0,10$. The conclusion is that there is no multicollinearity.

Heteroscedasticity Test is used to test whether the regression model has residual inequality from one observation to another. Heteroscedasticity uses the Glejser test with the assumption that the significance value is $> 0,05$.

Heteroscedasticity Test

Variabel	Sig	Information
Taxpayer Knowledge (X1)	0,765	Heteroscedasticity Does Not Occur
Modernization Of The Tax Administration System (X2)	0,995	Heteroscedasticity Does Not Occur
Tax Sanction (X3)	0,213	Heteroscedasticity Does Not Occur
Tax Awarness (X4)	0,132	Heteroscedasticity Does Not Occur
Public Service Accountability (X5)	0,323	Heteroskedasticity Does Not Occur

Source : Primary Data processed by SPSS version 26, 2024

Based on the table above, it can be seen that the heteroscedasticity test shows a significant value of $> 0,05$, which means that the regression model does not contain heteroscedasticity.

Multiple Linier Regression Aanalysis

Multiple Linier Regression analysis is used to determine whether or not there is an influence between the independent variables on the dependent variable.

Coefficients			
Model		Unstandardized Coefficients	
		B	Std. error
1	(Constant)	8,748	1,953
	Pengetahuan Wajib pajak	0,096	0,046
	Modernisasi Sistem Administrasi pajak	0,176	0,050
	Sanksi Pajakkesadaran Pajak	0,076	0,038
	Kesadaran pajak	0,084	0,048
	Akuntabilitas Pelayanan Publik	-0,005	0,036

Source: Primary Data processed by SPSS version 26, 2024



Coefficient Of Determination (R2)

The coefficient of determination (R2) is used to measure how far the model is able to explain variations in the dependent variable. The coefficient of determination values are 0 -1. A smaller

R	R Square	Adjusted R Square
0,240	0,057	0,045

Based on the table above, it is known that (Adjusted R Square) is 0,045. The conclusion is that the position of the independent variable has an influence of 4,5 % on motor vehicle

F Statistical Test

The f test is used to test whether the independent variables jointly influence the dependent variable. With the criteria if the significance value is < 0,05.

Model	F	Sig.
Regression	4,802	,000

Source : Primarry Data proseddes by SPSS version 26,2024

Based on the table, the results show that F count > F table, F count of 4.802 > F table of 2.395 and 0,000 < 0,05. The table F value

Hipotesis	B	T	Sig	Testimony
H1 : Taxpayer Knowledge has a positif effect on Motor Vehicle Taxpayer Compliance	0,096	2,084	0,038	H1 : Accepted
H2 : Modernization of the Tax Administration System has a positive effect on the Compliance of Motor Vehicle Taxpayers	0,176	3,535	0,000	H2 : Accepted
H3 : Tax Sanctions have a positive effect on the Compliance of Motor Vehicle Taxpayers	0,076	1,993	0,047	H3 : Accepted
H4 : Tax Awariness has a positive effect on Motor Vehicle Taxpayer Compliance	0,084	1,760	0,079	H4 : Rejected
H5 : Public Service Accountability has a positive effect on the Compliance of Motor Vehicle Taxpayers	-0,005	-0,137	0,891	H5 : Rejected

Source : Primarry Data processed by SPSS version 26, 2024

Based on the results of the t test, the results showed that taxpayer knowledge, modernization of the tax administration system and tax sanction had a positive

R2 value means that the ability of the independent variable to explain the dependent variable is very limited and if the R2 value is closer to 1, the better the ability of the independent variable to explain the dependent variable.

Source : Primary Data processed by SPSS version 26, 2024

taxpayer compliance. Meanwhile, the remaining 95,5 % is the possible influence of other factors outside the variables of this research.

is obtained from $df\ 1 = k - 1 = 5 - 1 = 4$, and $df\ 2 = n - k = 400 - 5 = 395$ with significance = 0,000. So it can be concluded that there is a positive and significant influence of independent variables or together on motor vehicle taxpayer compliance.

T Hypothesis Test

The t test is used to determine the influence of individual independent variables on dependent variables. The t value of 0,05 and by comparing the calculated t with the t table

effect on motor vehicle taxpayer compliance because the significance value was < 0,05, whereas tax awariness and public service accountability has no

effect on motor vehicle because the significance value is $> 0,05$.

4.2. Discussion

According to the results of the t test that has been carried out on the variables of taxpayer's knowledge, the regression coefficient obtained is as large as 2,084 and the comparison with the t tables is 1,966 and the significant value obtained is 0,038, the value is smaller than 0,05, so the conclusion is that the first hypothesis (H1) is accepted which means that taxpayer knowledge has a positive effect on the compliance of motor vehicle taxpayers. It can be concluded that the many levels of knowledge possessed by taxpayers will affect the level of compliance of motor vehicle taxpayers in paying motor vehicle tax obligations.

According to the results of the t test that has been carried out on the variables of tax administration system modernization, the regression coefficient obtained is 3,535 and the comparison with the table is 1,996 and the significant value obtained is 0,000, the value is less than 0,05, so the conclusion is that the second hypothesis (H2) is accepted which means that the modernization of the tax administration system has a positive effect on the compliance of motor vehicle taxpayers. It can be concluded with the modernization of the tax administration system, it will make it easier for taxpayers to pay motor vehicle taxes through the available applications so that it can increased the compliance of motor vehicle taxpayers.

According to the results of the t test that has been carried out on the tax sanction variable, the regression coefficient obtained is 1,993 and the comparison with the t table is 1,966 and the significant value obtained is 0,047, the value is less than 0,05, so the

conclusion is that the third hypothesis (H3) is accepted which means that tax sanctions have a positive effect on the compliance of motor vehicle taxpayers. It can be concluded that the provision of sanctions to violating taxpayers can provide a deterrent effect so that it can increase the compliance of motor vehicle taxpayers.

According to the results of the t test that has been carried out on the tax awarness variable, the regression coefficient obtained is 1,760 and the comparison with the t table is 1,966 and the significant value obtained is 0,079, the conclusion is that the fourth hypothesis (H4) is rejected which means that tax awarness has no effect on the behavior of motor vehicle taxpayers. Motor vehicle taxpayers in Jepara Regency do not have a high sense of tax awarness. Lack of awarness of paying taxes because not all taxpayers know about the tax function allocated for regional development.

According to the results of the t test that has been carried out on the public service accountability variable, the regression coefficient obtained is -0,137 and the comparison with the t table is 1,966 and the significant value obtained is 0,891, the value is greater than 0,05, so the conclusion is that the fifth hypothesis (H5) is rejected which means that public service accountability has no effect on the compliance of motor vehicle taxpayers. It can be concluded that the performance of samsat employees is quite disciplined but lack good service to taxpayers, so taxpayers will feel dissatisfied with the service provided which results in taxpayers not complying in paying motor vehicle taxes.

4. CONCLUSION

- a. Taxpayer knowledge has a positive effect on motor vehicle

- taxpayer compliance. This shows that the knowledge that taxpayers have about payment procedures, payment deadlines, knowing the role of tax, will make it easier for motor vehicle taxpayers to pay and report their taxes.
- b. The modernization of the tax administration system has a positive effect on the compliance of motor vehicle taxpayers. This shows that the modernization of the food tax administration system will make it easier for taxpayers to pay motor vehicle taxes through the available system.
 - c. Tax sanctions affect the compliance of motor vehicle taxpayers. This shows that by providing strict and educational sanctions and providing a deterrent effect to taxpayers, it will make taxpayers compliant in paying motor motor vehicle taxes.
 - d. Tax awarness has no effect on the compliance of motor vehicle taxpayers. This shows that the lack of awarness that taxpayers have in paying taxes will affect the compliance of motor vehicle taxpayers. So that the lower the level of awarness that the taxpayers have, the taxpayers will not comply in paying motor vehicle tax.
 - e. Public service accountability has not effect on the compliance of motor vehicle taxpayers. This shows that the lack of service provided by samsat officers to taxpayers will give a bad impression to taxpayers, so that taxpayers are not satisfied with the service provided by officers with results in taxpayers not complying in paying motor vehicle taxes.

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