



## **THE INFLUENCE OF TAX SANCTIONS, SERVICE QUALITY, COMPLIANCE COSTS, AND E-FILING IMPLEMENTATION ON TAXPAYER COMPLIANCE**

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### **ABSTRACT**

This study aims to examine the factors that influence taxpayer compliance, focusing on tax sanctions, service quality, tax compliance costs, and the implementation of the e-Filing system. Using a quantitative approach, data were collected through questionnaires distributed to students at Universitas Pamulang and analyzed with statistical methods to determine the relationship between independent variables and taxpayer compliance. The results indicate that tax sanctions and the implementation of e-Filing significantly affect compliance, suggesting that strict sanctions serve as a deterrent against non-compliance while the availability of e-Filing provides an efficient and accessible mechanism for fulfilling tax obligations. In contrast, service quality and tax compliance costs show a weaker impact, indicating that although good service and reduced costs support compliance, they are not the primary determinants. The discussion highlights the importance of strengthening digital tax systems, particularly e-Filing, as an effective tool to enhance compliance, while ensuring that sanctions are applied consistently and fairly to encourage taxpayers to meet their obligations. Although service quality and compliance costs have a lesser effect, continuous improvement in these areas can help build trust, reduce barriers, and create a more favorable environment for compliance. Based on these findings, policymakers and tax authorities are encouraged to design more effective strategies to increase taxpayer awareness and compliance by enhancing digital infrastructure, providing consistent enforcement, and improving service delivery. Overall, this study underscores that the combination of strong sanctions, efficient digital systems, and supportive services can foster a more compliant tax culture in Indonesia.

*Keywords: Tax Sanctions, Service Quality, Tax Compliance Costs, e-Filing, Taxpayer Compliance*



## 1. INTRODUCTION

Taxes are the primary source of state revenue used to finance development and public welfare. According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the state owed by individuals or entities that is coercive based on the law, without receiving direct compensation, and is used for the country's needs to maximize public prosperity (Law No. 28 of 2007). However, the level of taxpayer compliance in Indonesia remains an issue that requires attention. According to data from the Directorate General of Taxes, the tax reporting compliance rate in 2022 reached 83.2%, but this figure declined compared to the previous year (Ministry of Finance, 2023). This decline in compliance is caused by various factors, including a lack of understanding of taxation, low quality of tax services, high compliance costs, and the effectiveness of the electronic tax reporting system (e-Filing) (Juli Ismanto, 2021).

This research was conducted at Pamulang University, focusing on students as research subjects. Pamulang University is one of the higher education institutions in Indonesia with a large student population. As an educational institution, Pamulang University is a relevant place to examine tax awareness and compliance among young academics. With a diverse academic background, students at this university have different understandings of taxation, making them an interesting research object in analyzing factors influencing tax compliance.

According to research conducted by Putu Rara Susmita and Ni Supadmi (2016), factors such as service quality, tax sanctions, and tax compliance costs positively influence taxpayer compliance. Students are a group that will become part of the taxpayer population in the future; however, many still do not fully understand their tax obligations. Therefore, this study aims to examine the extent to which factors such as tax sanctions, service quality, tax compliance costs, and the implementation of e-Filing influence taxpayer compliance among students.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESIS

This research is based on attribution theory developed by Fritz Heider (1958) and Harold Kelley (1972). This theory explains how individuals interpret the causes of their behavior, whether based on internal factors such as tax awareness or external factors such as tax policies. Kelley's covariation model helps understand how taxpayers decide on compliance based on the available information (Nur Hasanah et al., 2024).

Taxpayer Compliance is defined as the taxpayer's adherence to tax regulations stipulated in Law No. 16 of 2000 concerning general provisions and tax procedures, Article 12, which outlines the obligation of taxpayers to pay taxes. According to Ernawati (2018) in Caroline et al. (2023), taxpayer compliance can be understood as the taxpayer's voluntary and sincere attitude in fulfilling tax obligations without coercion, including calculating, paying, and reporting taxes. In this case, taxpayers willingly calculate the tax they need to pay without feeling forced.



In Indonesia, taxpayer compliance remains low due to a lack of public awareness regarding the importance of taxation for the country's welfare. Many Indonesian taxpayers perceive tax regulations as increasingly burdensome, making them reluctant to fulfill their tax obligations.

Tax Sanctions refer to the legal consequences imposed on taxpayers or other parties who violate tax regulations in a country. These sanctions aim to ensure taxpayer compliance and prevent tax law violations. In Indonesia, tax sanctions are regulated under the General Tax Provisions and Procedures Law (UU KUP) and its implementing regulations (UU KUP, Article 1). According to Rahayu et al. (2023), "Tax sanctions serve as government control or supervision to ensure adherence to regulations by citizens and to prevent violations of tax obligations by taxpayers."

Tax Services are a crucial element of a country's tax system. High-quality tax services encourage taxpayer compliance in fulfilling their tax obligations. In Indonesia, the Directorate General of Taxes (DJP) plays a key role in providing taxpayer services, including registration, education, consultation, and compliance monitoring (Source: Directorate General of Taxes, 2023).

Compliance Costs, also known as tax compliance costs, refer to expenses incurred by taxpayers to meet tax requirements imposed by law and tax authorities (Ilham & Rusyidi, 2021). Since taxpayers strive to comply with tax regulations, they expect transaction costs and other related costs to be minimal, including direct monetary costs as well as indirect costs such as time costs and psychological costs. However, if taxpayers perceive compliance costs to be higher than expected, they may become less compliant in fulfilling their tax obligations. Thus, the higher the compliance costs, the lower the taxpayer compliance.

E-Filing is an information system application platform used by taxpayers to interact with a complex technology system, providing an essential dimension to e-government services in tax administration. In other words, e-filing represents the implementation of e-government in taxation, particularly in filing tax returns (SPT) (Mufidah, 2019).

Based on this, the research hypotheses are as follows:

H1: It is suspected that tax sanctions, service quality, compliance costs, and e-filing implementation simultaneously influence taxpayer compliance.

H2: It is suspected that tax sanctions influence taxpayer compliance.

H3: It is suspected that service quality influences taxpayer compliance.

H4: It is suspected that compliance costs influence taxpayer compliance.

H5: It is suspected that e-filing implementation influences taxpayer compliance.

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### 3. RESEARCH METHOD

According to Sugiyono (2020), research methodology is a scientific approach to obtaining data with specific purposes and benefits. This method involves



systematic steps used by researchers to collect, analyze, and interpret data in order to answer research questions or test hypotheses.

### 3.1. Data Collection Techniques

This research uses a quantitative approach method that is associative (relationship), which proves the influence of independent variables, namely tax sanctions, service quality, tax compliance costs, and the implementation of e-Filing on the dependent variable, namely taxpayer compliance. According to (Siregar, 2014), a quantitative approach means, in quantitative research, data analysis activities include data processing and data presentation, carrying out calculations to describe the data and carrying out hypothesis testing using statistical tests with the aim of testing the stated hypothesis." The type of data used in this research is primary data in the form of a structured questionnaire which was distributed to respondents

### 3.2. Operational Definitions of Variables

No.	Variabel	Indikator	Scale
1.	Tax Compliance	1. Taxpayer compliance in registering 2. Compliance with re-registering the SPT letter 3. Compliance in calculating payable tax payments	<i>Likert</i>
2.	Tax sanctions	1. What is given to taxpayers must be firm and clear 2. Tax sanctions are very necessary to create Taxpayer discipline in fulfilling tax obligations 3. Sanctions given to taxpayers must be commensurate with the size of the violation that has been committed 4. The application of tax sanctions must be in accordance with applicable rules and regulations	<i>Likert</i>
3.	Service Quality	1. Physical Evidence 2. Reliability 3. Responsiveness 4. Guarantee 5. Empathy	<i>Likert</i>
4.	Compliance Costs	1. Costs money to pay tax consultants 2. Fees regarding filing tax documents 3. Cost of time to read about tax regulations 4. Time costs for going home and going to wait for the results are burdensome for taxpayers	<i>Likert</i>



No.	Variabel	Indikator	Scale
5.	Implementation of <i>E-Filling</i>	1. Tax return submission can be done safely, quickly and whenever you have free time 2. Calculations can be done quickly and OP taxpayers do not need to do the calculations again because they are computerized 3. The data submitted by taxpayers is complete and safe because the system automatically validates the SPT filling 4. Taxpayers no longer need to spend paper for documents and become environmentally friendly 5. There is no need to send additional documents except for the KPP to request a return	<i>Likert</i>

### 3.3. Sample Collection Techniques

The population in this research is Individual Taxpayers, namely Pamulang University students, which are distributed as many as 139 students, especially students with undergraduate accounting study programs, majoring in tax and finance, semester 8, regular c Saturdays who are still active in lectures with the criteria of already having a NPWP and having carried out their obligations as a taxpayer. The sampling technique uses Convenience Sampling (Convenience Sample) is a sampling technique where the researcher selects respondents who are easy to reach or available without using a random selection process.

### 3.4. Data Analysis Techniques

The collected data was processed using SPSS Version 26 tools. The tests carried out were descriptive statistical tests, According to Sugiyono (2020), descriptive statistics are statistics used to analyze data by describing or illustrating the collected data without intending to make general conclusions or generalizations.

Validity tests According to Sugiyono (2020), validity is an instrument that can be used to measure the consistency between the data occurring in the object and the data collected by the researcher. reliability tests, According to Sugiyono (2020), reliability testing refers to the extent to which measurement results using the same object will produce consistent data.

- Normality tests, According to Karmini (2020), normality testing can be detected by conducting a graphical analysis.
- Multicollinearity tests, According to Karmini (2020), multicollinearity testing aims to determine whether there is a correlation between independent variables in the regression model.
- The Heteroscedasticity Test aims to examine whether there is an inequality of variance in the residuals from one observation to another in the regression model.



- d. The multiple regression method is applied to the proposed model using SPSS software to predict the relationship between independent and dependent variables. The regression equation model for two variables, according to Sugiyono (2017:192), is as follows:  $Y = a + b_1X_1 + b_2X_2$
- e. Coefficient of determination tests, According to Karmini (2020), the Coefficient of Determination ( $R^2$ ) essentially measures how well the model explains the variation in the dependent variable.
- f. The F-test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable (Ghozali, 2017).
- g. According to Karmini (2020), the T-test essentially indicates the extent to which an individual independent variable explains the variation in the dependent variable.

#### 4. DATA ANALYSIS AND DISCUSSION

##### 4.1. Data Analysis

**Table 2 Descriptive Statistical Test**

		Descriptive Statistics					
		N	Range	Minimum	Maximum	Mean	Std. Deviation
TX1		115	9	16	25	22,17	2,417
TX2		115	12	13	25	21,31	3,102
TX3		115	10	15	25	21,18	2,533
TX4		115	10	15	25	21,77	2,643
Y		115	11	14	25	22,09	2,560
Valid (listwise)	N	115					

Based on the results of the descriptive statistical analysis, it is explained that the total number of respondents is 115 people.

The descriptive statistics show that the Tax Sanctions (X1) variable has a range of 9, with the highest score of 25 and the lowest of 16, a mean of 22.17, and a standard deviation of 2.417. The Service Quality (X2) variable has a range of 12, with the highest score of 25 and the lowest of 13, a mean of 21.31, and a standard deviation of 3.102. The Tax Compliance Costs (X3) variable shows a range of 10, with scores between 15 and 25, a mean of 21.18, and a standard deviation of 2.533. Meanwhile, the E-Filing Implementation (X4) variable also has a range of 10, with scores from 15 to 25, a mean of 21.77, and a standard deviation of 2.543, indicating significant variation and reflecting differing perceptions in evaluating the implementation of e-filing.



**Table 3 Validity Test**

Statements Items	r Table	r Count	Descriptions
Item 1	0,181	0,652	Valid
Item 2	0,181	0,788	Valid
Item 3	0,181	0,847	Valid
Item 4	0,181	0,750	Valid
Item 5	0,181	0,848	Valid

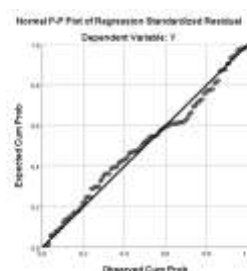
Based on the results of the validity test, data is considered valid or not by comparing the calculated r-value (r-count) with the table r-value (r-table), where the r-count must be greater than the r-table. From the data above, the r-table value is 0.181, meaning that all variables are considered valid as they exceed 0.181.

**Table 4 Realibity Test**

Statements Item	r Table	r Count	Descriptions
Item 1	0,181	0,827	Valid
Item 2	0,181	0,820	Valid
Item 3	0,181	0,756	Valid
Item 4	0,181	0,812	Valid
Item 5	0,181	0,736	Valid

Based on the results of the reliability test, data is considered reliable or not by comparing the calculated r-value (r-count) with the table r-value (r-table), where the r-count must be greater than the r-table. From the data above, the r-table value is 0.181, meaning that all variables are considered reliable because they exceed 0.181.

**Table 5 Normality Test**



Based on  
Normal P-Plot of  
Standardized

that the points on  
diagonal line pattern with very small deviations. This indicates that the residuals  
of the regression model are normally distributed. Therefore, the normality  
assumption for the regression analysis has been met, and the regression model can  
be used for further analysis.

the analysis of the  
Regression

Residuals, it can be seen  
the graph follow the

**Table 5 Multicollinearity Test**





Coefficients <sup>a</sup>						
Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
B	Std. Error	Beta			Tolerance	VIF
2,855	2,201		1,297	,197		
,261	,092	,246	2,837	,005	,586	1,706
,029	,055	,035	,528	,598	,994	1,006
,148	,074	,146	1,998	,048	,820	1,220
,445	,084	,460	5,288	,000	,583	1,716

a. Dependent Variable: Y

The condition for the multicollinearity test is that if the tolerance value is  $\leq 0.10$ , multicollinearity occurs. On the other hand, if the tolerance value is  $\geq 0.10$ , multicollinearity does not occur. Based on the results of the multicollinearity test above, it shows that the tolerance values for all variables do not indicate multicollinearity because the results are 0.10.

**Table 6 Heteroscedasticity Test**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	3,152	1,404	2,245	,027
	TX1	-,095	,059	-,197	,107
	TX2	,019	,035	,051	,582
	TX3	,019	,047	,396	,693
	TX4	-,023	,054	-,435	,664

a. Dependent Variable: absresid

The condition for this test is that if the significance value is below 0.05, heteroscedasticity occurs. On the other hand, if the significance value is greater than 0.05, heteroscedasticity does not occur. Based on the results of the test above, it can be said that none of the variables show heteroscedasticity because the significance values for all variables are above 0.05.

**Table 7 Multiple Linear Regression Test**





Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	2,855	2,201		,197
	TX1	,261	,092	,246	,005
	TX2	,029	,055	,035	,598
	TX3	,148	,074	,146	,048
	TX4	,445	,084	,460	,000

a. Dependent Variable: Y

The equation obtained from the analysis process is as follows:  

$$Y = \alpha + b_1X_1 + b_2X_2 + \dots + b_nX_n$$

$$Y = 2.855 + 0.261X_1 + 0.029X_2 + 0.148X_3 + 0.445X_4$$

From the above equation, it can be broken down as follows:  
 The constant (2.855) indicates that if all independent variables—Tax Sanctions (X1), Service Quality (X2), Compliance Costs (X3), and E-filing Implementation (X4)—are equal to 0, the average value of Tax Compliance (Y) is 2.855.

**Table 8 Coefficient of Determination**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,718 <sup>a</sup>	,515	,498	1,81445

a. Predictors: (Constant), TX4, TX2, TX3, TX1

Based on the table above, the coefficient of determination can be calculated as follows:

$$\begin{aligned}
 Kd &= r^2 \times 100\% \\
 &= (0.498)^2 \times 100\% \\
 &= 0.248\%
 \end{aligned}$$

Based on the table and the calculation above, the correlation between the independent variables and the dependent variable is shown. In this case, the value  $r = 0.498$  indicates a relatively low relationship between the independent and dependent variables. The value  $R^2 = 0.248$  shows that 24.8% of the variation in Tax Compliance (Y) is influenced by Tax Sanctions (X1), Service Quality (X2), Compliance Costs (X3), and E-filing Implementation (X4), while the remaining



48.5% is explained by other factors outside the model or not included in the analysis.

**Table 9 Simultaneous F Test**

		ANOVA <sup>a</sup>				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	384,987	4	96,247	29,235	,000 <sup>b</sup>
	Residual	362,144	110	3,292		
	Total	747,130	114			

a. Dependent Variable: Y

b. Predictors: (Constant), TX4, TX2, TX3, TX1

Based on the test above, the significance value is 0.00, which indicates that all independent variables have an effect on the dependent variable because the significance value is below 0.005.

**Table 10 Partial t Test**

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2,855	2,201		1,297	,197
	TX1	,261	,092	,246	2,837	,005
	TX2	,029	,055	,035	,528	,598
	TX3	,148	,074	,146	1,998	,048
	TX4	,445	,084	,460	5,288	,000

a. Dependent Variable: Y

Based on the test above, the significance value is 0.00, which indicates that all independent variables have an effect on the dependent variable because the significance value is below 0.005.

## 4.2. Discussion

Based on the tests conducted by the researcher, the results are as follows:  
H1: The simultaneous effect of Tax Sanctions, Service Quality, Compliance Costs, and E-filing Implementation on Taxpayer Compliance.

The results of the simultaneous test show that the variables Tax Sanctions (X1), Service Quality (X2), Compliance Costs (X3), and E-filing Implementation (X4)



collectively have a significant effect on Taxpayer Compliance (Y), with an F-calculated value = 29.235 > F-table value = 2.454 and a significance value of  $0.000 < 0.05$ . This indicates that H1 is accepted, meaning that all independent variables simultaneously affect the dependent variable.

H2: The partial effect of Tax Sanctions on Taxpayer Compliance.

The results of the partial test show that Tax Sanctions (X1) have a significant effect on Taxpayer Compliance (Y) with a t-calculated value = 2.837 > t-table value = 1.980 and a significance value of  $0.005 < 0.05$ . This indicates that H2 is accepted.

H3: The partial effect of Service Quality on Taxpayer Compliance.

The results of the partial test show that Service Quality (X2) does not have a significant effect on Taxpayer Compliance (Y) with a t-calculated value = 0.528 < t-table value = 1.980 and a significance value of  $0.598 > 0.05$ . This indicates that H3 is rejected.

H4: The partial effect of Compliance Costs on Taxpayer Compliance.

The results of the partial test show that Compliance Costs (X3) have a significant effect on Taxpayer Compliance (Y) with a t-calculated value = 1.998 > t-table value = 1.981 and a significance value of  $0.048 < 0.05$ . This indicates that H4 is accepted.

H5: The partial effect of E-filing Implementation on Taxpayer Compliance.

The results of the partial test show that E-filing Implementation (X4) has a significant effect on Taxpayer Compliance (Y) with a t-calculated value = 5.288 > t-table value = 1.980 and a significance value of  $0.000 < 0.05$ . This indicates that H5 is accepted.

## **5. CONCLUSION, IMPLICATIONS, LIMITATIONS AND RESEARCH SUGGESTION.**

Compliance Costs, and E-filing Implementation on Taxpayer Compliance. Based on the results obtained from the research and the discussion explained earlier, the following conclusions can be drawn:

1. Tax Sanctions, Service Quality, Compliance Costs, and E-filing Implementation simultaneously have an effect on Taxpayer Compliance.
2. Tax Sanctions have an effect on Taxpayer Compliance.
3. Service Quality has an effect on Taxpayer Compliance.
4. Compliance Costs have an effect on Taxpayer Compliance.
5. E-filing Implementation has an effect on Taxpayer Compliance.



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