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Taxpayer compliance segmentation study based on job type in badung regency, Bali-Indonesia

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Abstract

This study aims to detect differences in compliance with paying taxes based on the job characteristics of individual taxpayers at KPP Pratama North Badung. The second objective is to formulate a strategy to increase tax compliance based on the job characteristics of taxpayers. The research objects were 112,047 individual taxpayers registered at KPP Pratama North Badung. The number of samples used in this research was 100 respondents. This research combines two data analysis methods (Mix method). The difference test analysis technique is used to determine differences in taxpayer compliance based on job characteristics. Qualitative analysis techniques are used to analyze the results of respondents' answers during interviews. The expected results of the qualitative analysis are recommendations for strategies to increase taxpayer compliance. This research succeeded in finding significant differences in compliance with paying taxes based on the job characteristics of taxpayers. Strategies to increase tax compliance based on the characteristics of taxpayers' work should be focused on informal sector workers. Strategies to increase compliance with paying taxes based on the characteristics of taxpayers' types of work should be focused on increasing compliance with taxpayers who work in private companies.

Keywords: Taxpayer compliance, job characteristics

Introduction

An understanding of taxes is given to the public so that they know from an early age the importance of taxes to the country. The main element in the definition of tax is that taxes are coercive and are collected based on law. In order for these tax regulations to be complied with, there must be tax sanctions for taxpayers who violate them. Tax sanctions are an external factor that can influence taxpayers' understanding of taxpayer compliance. If the government provides an understanding of the regulations and sanctions in taxation and can apply stricter sanctions for taxpayers who do not comply with their obligations, then taxpayers will be more compliant in paying and report their taxes and maximize tax revenues every year.

Tax socialization is carried out to provide good and correct information so that taxpayers will have knowledge about the importance of paying taxes and ultimately will increase taxpayer compliance. If tax socialization is delivered clearly, correctly and comfortably by tax officers, taxpayers will have knowledge about the importance of paying taxes which will automatically increase taxpayer compliance. Purba's research (2016) found that there is a positive influence of tax socialization on taxpayer compliance. Tax socialization can be a mediating variable for understanding influencing taxpayer compliance. The higher the understanding of taxation through tax socialization, the higher the taxpayer compliance will be.

There are two basic perspectives of compliance with the law, namely instrumental and normative. Instrumental perspective means individuals with selfinterest and responses to behavioral changes. The normative perspective relates to morals and is opposed to self-interest. A person is more likely to obey the law that is considered appropriate and consistent with their norms. Normative commitment through personal morality means obeying the law because the law is considered a necessity, while normative commitment through legitimacy means obeying the rules because the law-making authority has the right to dictate behavior

(Riasning *et al.* 2021) ^[10], This research was carried out at KPP Pratama North Badung. The KPP's working area was the reason for selecting the research location. KPP Pratama North Badung has working areas in North Kuta District, Mengwi District, Abiansemal District and Petang District. These sub-districts have a variety of characteristics of Individual Taxpayers (WPOP). North Kuta District is an area that is well known for its tourism potential. Mengwi and Abiansemal subdistricts are transition areas between tourism and business areas as centers for Micro, Small and Medium Enterprises (MSMEs). Petang District is an area with highly developed agricultural potential. The potential of this area gives rise to the diversity of WPOP jobs. The WPOP's work background will certainly influence its compliance with the taxation system in Indonesia. This statement is in accordance with the Tax Compliance Theory presented by Devos (2014) ^[3]. The psychological approach is an internal factor within the taxpayer that will influence their tax compliance behavior. One of the internal factors in question is WPOP work.

This research is supported by two theories which serve as references in carrying out research. The theory in question is *Theory of Planned Behavior* (TPB) and Theory of Tax Compliance. TPB has a foundation on a belief perspective that is able to influence someone to carry out specific behavior. The trust perspective is implemented through combining various characteristics, qualities and attributes of certain information which then form the will to behave (Seni, 2017) ^[13] and (Pramuki & Wanadri, 2023) ^[7]. Tax compliance theory states that compliance is an attitude that is willing to do anything, which is based on awareness or coercion, which makes a person's behavior conform to expectations. Taxpayers in this research are WPOP, including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Sa'diyah, 2021) ^[11]. These two theories are interrelated in the context of this research. Attitude is a product of the socialization process in which a person reacts according to the stimuli they receive. A person's attitude towards an object is a feeling of support or partiality (favorable) or a feeling of not supporting or not taking sides (unfavorable) towards that object. A person who has a positive attitude will have positive intentions too. This means that someone who has a greater attitude of obedience will also have a greater intention to obey (Lesmana, 2017) ^[6].

Theory of Planned Behavior is a development of the Theory of Reasoned Action (Fishbein & Ajzen, 1975) ^[4]. This theory describes the factors that influence a person's behavior. The basic assumption of the Theory of Planned Behavior (TPB) is that humans are rational creatures who use information systematically. The behavior shown/carried out by a person is influenced by his/her own intentions (intention to comply), which is a mediating variable, as well as perceived behavioral control. Apart from being able to influence behavior directly, perceived behavioral control together with two other variables, namely attitude (Attitude towards behavior) and subjective norms (Subjective norms) also influences behavior indirectly through the behavioral intention variable.

Tax Compliance Theory according to Devos (2014) ^[3] is divided into two approaches, namely: (1) Economic

Deterrence Approach and (2) Psychological Approach. Where in the Economic Deterrence Approach, an approach is taken by considering factors such as tax systems and information, tax deductions by other parties, tax fines, the possibility of tax audits, and the amount of tax rates. Meanwhile, the psychological approach is an internal factor within the taxpayer that will influence their tax compliance behavior.

An individual's work has a big role in shaping one's character both in personal and social contexts. One of the personal characteristics that is interesting to observe is an individual's obedience to carrying out his obligations to his country. Different types of work will make a difference to a person's attitude in fulfilling their obligations. This difference can occur due to the tendency of employees to adapt the characteristics of their leaders. This difference also occurs on the basis of whether someone's job is permanent or not. They will be more obedient and disciplined in carrying out their obligations as taxpayers when they have a clear job, regardless of all economic needs that have been met (Salsabila, 2022) ^[12].

The very high diversity of jobs from WPOP registered with the North Badung KPP and the results of previous research encouraged the idea of conducting this research. The results of Salsabila's research (2022) conducted at KPP Pratama Padang Satu show that the compliance of WPOP with employee work backgrounds is higher than WPOP who work not as employees. This research is different from previous research. This research was conducted more specifically by dividing WPOP job characteristics into two, namely nature and type of work. The nature of work consists of two, namely formal and informal. Types of work consist of private, self-employed, civil servant/TNI/POLRI and professional. Another difference is in the use of data analysis methods. This research uses a quantitative approach to detect differences in taxpayer compliance based on job characteristics. A qualitative approach is also used to formulate appropriate strategies for increasing tax compliance based on WPOP job characteristics.

More in-depth research regarding the influence of WPOP job characteristics needs to be carried out. This is because until now the issue of low taxpayer compliance is still the main factor in not achieving the tax revenue target in Indonesia. The government has made various efforts to increase state tax revenues. Various collaborations and policy innovations. Starting from the tax amnesty policy, imposing sanctions and other policies (Salsabila, 2022) ^[12]. So this research is entitled "Study of Taxpayer Compliance Segmentation Based on Type of Work in the North Badung KPP Pratama Area"

Field observations and literature studies that have been carried out encourage this research to examine the problems: are there differences in compliance with paying taxes based on the job characteristics of WPOP at KPP Pratama North Badung; what is the strategy to increase compliance with paying taxes based on the characteristics of the nature of WPOP work at KPP Pratama North Badung and what is the strategy to increase compliance with paying taxes based on the characteristics of the type of work of WPOP at KPP Pratama North Badung.

So in general, this research wants to know whether there are differences in the character of WPOP compliance at KPP

Pratama North Badung based on the nature and type of work. The nature of the work in question is formal and informal work. Types of work are classified into state officials, entrepreneurs, private employees and professional workers. This difference will of course show a lower level of compliance when compared with other groups. So the next goal is to present strategies that can be implemented to increase WPOP compliance from groups with lower compliance.

Method

The research was carried out in the North Badung KPP Pratama working area. This work area includes North Kuta District, Mengwi District, Abiansemal District and Petang District. The research object is WPOP registered at KPP Pratama North Badung. The total WPOP registered in 2022 is 112,047 people.

The sampling technique used in this research is Nonprobability Sampling. According to Sugiyono (2019) [14], Nonprobability Sampling is a sampling technique that does not provide equal opportunities for each element or member of the population to be selected as a sample. The type of nonprobability sampling method chosen is incidental sampling, namely a sampling technique based on chance, that is, anyone who happens to meet the researcher can be used as a sample, if it is deemed that the person who happens to be known is suitable as a data source (Sugiyono, 2019) [14]. The number of samples used in this research was 100 respondents provided that they were individual taxpayers registered at the North Badung Pratama Tax Service Office.

The variable examined in the research is the taxpayer compliance variable. This variable is measured using indicators developed from Juliani's (2021) [5] research. The indicators in question are NPWP registration, the obligation to have a NPWP, calculating personal income tax installment obligations, calculating the tax owed correctly, carrying out tax calculations correctly, timeliness of tax payments, willingness to pay taxes, knowing the deadline for SPT reporting and timely SPT reporting. .

The type of data used is quantitative data sourced from primary data. Data was collected using questionnaires and interviews. A questionnaire is an instrument for obtaining data by providing a number of written questions or statements to be answered later by respondents (Sugiyono, 2019) [14]. The questionnaire was distributed directly to WPOP throughout the KPP Pratama North Badung working area. The questionnaire distributed contains a Likert scale which is used as a measuring tool. Interviews were conducted by asking open questions to respondents. This open question focused on the form of strategy to increase taxpayer compliance as expected by respondents.

This research combines two data analysis methods (mix method). The difference test analysis technique is used to determine whether there are differences in WPOP

compliance based on job characteristics. The difference test is preceded by a normality test to determine the use of parametric or non-parametric test methods. The parametric difference test used is the independent sample t-test. The non-parametric difference test used is the Mann-Whitney test. The second analysis technique used is qualitative analysis. Qualitative analysis is used to analyze the results of respondents' answers during interviews. The expected results of the qualitative analysis are recommendations for strategies to increase taxpayer compliance.

Results and Discussion

This research involved 100 respondents, all of whom were WPOP registered at KPP Pratama North Badung. The characteristics of research respondents are shown in Table 1 below.

Table 1: Characteristics of Respondents

Characteristics	Number of Respondents	Percentage (%)
NPWP ownership	100	100.00
Domicile		
North Kuta District	8	8.00
Mengwi District	30	30.00
Abiansemal District	40	40.00
Evening District	22	22.00
Gender		
Man	73	73.00
Woman	27	27.00
Age		
< 30 years	10	10.00
30 - 35 years old	21	21.00
36 - 40 years old	26	26.00
41 - 45 years old	24	24.00
46 - 50 years old	17	17.00
51 - 55 years old	2	2.00
Education		
Senior High School	13	13.00
Diploma	36	36.00
Bachelor degree	46	46.00
Postgraduate	5	5.00
Marital status		
Marry	86	86.00
Widower widow	14	14.00
Work		
Private	22	22.00
Self-employed	33	33.00
PNS/TNI/POLRI	30	30.00
Professional	15	15.00

The different test to determine whether there are differences in WPOP compliance begins with a normality test. The results of the normality test are used as a basis for determining the use of parametric and non-parametric difference tests. The normality test results are shown in Table 2 below.

Table 2: Normality Test Results

	Work	Kolmogorov-Smirnova			Shapiro-Wilk		
		Statistics	DF	Sig.	Statistics	DF	Sig.
Taxpayer Compliance	Private	.236	22	.003	.822	22	.001
	Self-employed	.217	33	.000	.808	33	.000
	PNS/TNI/POLRI	.193	30	.006	.815	30	.000

	Professional	.146	15	.200*	.962	15	.722
*. This is a lower bound of the true significance.							
a. Lilliefors Significance Correction							

The normality test results shown in Table 2 show that the test methods used were the Kolmogorov-Smirnov Test and the Shapiro-Wilk Test. The test criteria are seen from the probability value (Sig.) which must be greater than 0.05. The test results show that only the answer data from professional respondents fulfill the data normality requirements. The results of this test are the basis for the decision to use a non-parametric test.

The results of different tests based on type of work from WPOP are shown in Table 3 below.

Table 3: Different Test Results Based on Type of Work

Number	Work	Mean Rank	Sig.	Information
1	Private	28,000	1,000	Not significant
	Self-employed	28,000		
2	Private	13,886	0,000	Significant
	PNS/TNI/POLRI	35,750		
3	Private	16,705	0,119	Not significant
	Professional	22,367		
4	Self-employed	19,530	0,000	Significant
	PNS/TNI/POLRI	45,717		
5	Self-employed	22,152	0,083	Not significant
	Professional	29,667		
6	PNS/TNI/POLRI	28,667	0,000	Significant
	Professional	11,667		

The results of the difference tests in Table 3 show various conditions of difference. The difference test between private employment and self-employment is known to have a significance value of 1,000. A significance value greater than 0.05 indicates that there is no significant difference in taxpayer compliance between respondents with private jobs and those who are self-employed. The difference test between private jobs and civil servants/TNI/POLRI is known to have a significance value of 0.000. A significance value smaller than 0.05 indicates that there is a significant difference in taxpayer compliance between respondents with private jobs and civil servants/TNI/POLRI. The difference test between private and professional jobs found a significance value of 0.119. A significance value greater than 0, 05 shows that there is no significant difference in taxpayer compliance between respondents with private and professional jobs. The difference test between self-employed work and civil servants/TNI/POLRI shows a significance value of 0.000. A significance value smaller than 0.05 indicates that there is a significant difference in taxpayer compliance between respondents with self-employed jobs and civil servants/TNI/POLRI. The difference test between self-employed and professional jobs is known to have a significance value of 0.083. A significance value greater than 0.05 indicates that there is no significant difference in taxpayer compliance between respondents with self-employed and professional jobs. The difference test between civil servants/TNI/POLRI and professional jobs is known to have a significance value of 0.000. A significance value smaller than 0, The results of different tests based on the nature of work from WPOP are shown in Table 4 below.

Table 4: Different test results based on nature of work

Number	Work	Mean Rank	Sig.	Information
1	Formal	60,235	0.001	Significant
	Informal	40,367		

The difference test between formal and informal work shows a significance value of 0.001. A significance value smaller than 0.05 indicates that there is a significant difference in taxpayer compliance between respondents with formal and informal jobs.

Quantitative test results show that there are significant differences between the nature and type of work. The results of this research are in line with research by Salsabila (2022) [12]. Salsabila researched taxpayers registered at KPP Pratama Padang Satu, with a total of 100 respondents. The results of the research show that there are differences in taxpayer compliance between employee and non-employee respondents. Employee taxpayers, usually where they work, have colleagues who will remind each other to report their Annual SPT when the reporting period has entered. Sometimes the company's finance department also reminds employees to immediately report their annual tax return. So that employee taxpayers are timelier in reporting their taxes. Meanwhile, non-employees are used to carrying out their tax obligations independently. Starting from calculating, depositing, to reporting your own taxes. All these processes which are carried out independently, if combined with lack of understanding and lack of personal awareness, will cause them to neglect their tax obligations. So non-employee taxpayers more often do not report their taxes on time.

The differences in taxpayer compliance found in this research are in line with the Theory of Planned Behavior (TPB). This theory states that a person's behavior is greatly influenced by his perception of the system. The system in question is the tax system accepted by respondents and implemented in compliance behavior. The occurrence of differences in taxpayer compliance is also explained in tax compliance theory. This difference is caused by internal factors within the taxpayer which will influence their tax compliance behavior. The internal factor in question is the work background of the respondent or taxpayer.

This condition shows that the nature and type of work influences WPOP compliance. The work background of respondents who are taxpayers in this study has been proven to influence their behavior in responding to their obligations to taxation in Indonesia. This difference in compliance needs to be addressed by taking several strategic steps by the North Badung KPP Pratama.

The tax compliance points that North Badung KPP should pay attention to in increasing the compliance of taxpayers working in the informal sector are: KPP information about new regulations, the ability of officers to help when taxpayers experience difficulties, the ability of officers to provide explanations and understanding about taxes, print media for tax socialization (banners, billboards, pamphlets, brochures), digital media for tax socialization (websites and social media), appearance and abilities of Tax Instructors, communication methods used by Tax Instructors and the

content of information conveyed by Tax Instructors. Most respondents stated that information about new regulations on taxes was unknown to respondents. Respondents only find out about new regulations when they come to the North Badung KPP or if there are errors in tax calculations or reporting. This error made WPOP have to repeat its obligations again. The impact is that WPOP has to spend more time completing its obligations. WPOP's hope is that socialization can be carried out through WPOP's social media. This is necessary so that WPOP can obtain the latest information. This information should be presented in a simple but educational manner. If the information is in the form of regulations with a lot of content, it is best to include a link that is easy to access. This suggestion was conveyed considering that internet access in the entire North Badung KPP working area is very good.

Officers are considered capable of helping WPOP when they experience difficulties. This applies to respondents who have come to the North Badung KPP. Complaints occur due to the distance of the WPOP's residence which often feels very far from the North Badung KPP. The working area of the North Badung KPP is in North Kuta, Mengwi, Abiansemal and Petang Districts, while the office location is in the West Denpasar area. Respondents from Petang often complained about the long distance when they had to come to the KPP. Respondents from Petang District really hope that there will be a mobile tax service where they can know the exact schedule of visits.

The ability of officers to provide explanations and understanding of taxes is still considered low by WPOP who work in the informal sector. Tax officers are acknowledged to have come to the location of WPOP's business premises. The explanation and understanding given seems only modest. This happens because officers often come under inappropriate conditions. This inappropriate condition is when the respondent is working. For example, a taxpayer who opens a grocery store will find it difficult to absorb information from the tax officer when the store is busy. Tax officers, especially those tasked with socializing the tax system, should be able to come when WPOP is relaxed. Making an appointment would certainly be very good. This expectation certainly creates obstacles for tax officials. However, sophisticated information technology can certainly be a solution.

Respondents considered print media for tax outreach to be ineffective or even unnecessary. Respondents with a high level of busyness or with erratic work schedules require digital information that can be accessed at any time and from any location.

Digital media is very popular with respondents who work in the informal sector and live far from the North Badung KPP. Websites are a less popular subject for accessing information on tax socialization. Tax socialization is expected to be in the form of short, educational narratives. Narration in video form using Balinese and a touch of parody is the hope conveyed by respondents. Respondents did not like tax socialization that was delivered for a long time.

Most respondents who work in the informal sector have never participated in or attended tax counseling. This is because the tax counseling schedule often clashes with the respondent's work schedule. Respondents really hope that

the current Tax Instructors are more geared towards becoming video creators. Respondents will be very interested in watching videos containing tax education. The expected video duration is no more than 5 minutes so it doesn't take up too much of WPOP's time. Videos can be uploaded on YouTube with links that can be shared with WPOP via their respective social media.

The communication method that respondents expect is to utilize digital media. Access to tax counseling for 24 hours and can be accessed globally is highly expected. Educational videos are expected to be a medium for instructors to communicate tax interests to WPOP.

The results of different tests based on the nature of work, namely formal and informal, show significant differences. The results of different tests for respondents with formal jobs, namely private sector and civil servants/TNI/POLRI, show significant differences. The results of different tests for respondents with informal jobs, namely entrepreneurs and professionals, show that there are no significant differences. The absence of differences between entrepreneurs and professionals or workers in the informal sector means that the strategic steps that can be taken by the North Badung KPP are in accordance with the recommendations submitted by informal sector workers.

This significant difference in WPOP compliance between respondents who work in private companies and respondents who work as civil servants/TNI/POLRI needs to be addressed by the North Badung KPP. The results of the analysis show that respondents who work in private companies have lower compliance. North Badung KPP should take two strategic actions. Conduct regular tax counseling and outreach to company owners or leaders. The second action is carry out training for company staff to be able to assist officers in each company to assist with tax calculations and reporting.

The two things mentioned above are felt to be very necessary for respondents who work in the private sector. Respondents often feel confused about who to ask if they experience difficulties in calculating and reporting taxes. If you ask fellow co-workers, what happens is that friends are also busy carrying out company duties. The company is very busy and the absence of a special team to coordinate the settlement of tax obligations in the company has resulted in several delays in settling tax obligations.

Conclusions and Suggestions

The problem formulation and results of this research conclude that there are significant differences in tax compliance based on the job characteristics of taxpayers. Strategies to increase tax compliance based on the characteristics of taxpayers' work should be focused on informal sector workers. Strategies to increase compliance with paying taxes based on the characteristics of taxpayers' types of work should be focused on increasing compliance with taxpayers who work in private companies.

Suggestions that can be conveyed in this research are development efforts in subsequent research. Research needs to be carried out simultaneously for all KPPs in Bali Province. This needs to be done so that there can be generalization of taxpayer behavior. This generalization is needed to develop an appropriate and comprehensive strategy to increase taxpayer compliance in Bali Province.

Future research should be able to conduct an assessment of the effectiveness of tax education and promotion carried out by the North Badung KPP for taxpayers based on job characteristics.

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