

TAXPAYER AWARENESS AND THE QUALITY OF FISCAL SERVICES ON TAXPAYER COMPLIANCE TAXPAYERS IN PAYING LAND AND BUILDING TAX AND BUILDINGS (PBB)

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Abstract

This study aims to determine the effect of taxpayer awareness and the quality of Fiscal Services on taxpayer compliance in paying land and building tax (PBB) in Deli Serdang Regency. The research approach used in this study is an associative quantitative approach. The sampling technique used is Incidental Sampling. Data collection was carried out by distributing questionnaires to land and building taxpayers registered at the Regional Revenue Agency of Deli Serdang Regency. The data analysis technique used in this study is the classical assumption test, multiple linear regression, t test, f test, and the coefficient of determination using the IBM SPSS Version 28.0 program. The results of this study indicate that individually taxpayer awareness has a significant effect on taxpayer compliance in paying land and building taxes, the quality of tax authorities' services has a significant effect on taxpayer compliance in paying land and building taxes. Then simultaneously Taxpayer Awareness and Fiscal Service Quality have a significant effect on Taxpayer Compliance in Paying Land and Building Tax (PBB) in Deli Serdang Regency.

Keywords: *Taxpayer Awareness, Quality of Taxation Services, Taxpayer Compliance in Paying Land and Building Taxes*



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1. INTRODUCTION

Tax is one of the sources of financing national development in order to improve people's welfare. Of course, this needs support from human resources (sdm), natural resources (sda) and other resources. One aspect that strongly supports the successful achievement of development goals is the availability of development funds. One of the largest sources of funds is taxes. According to Henny Zurika (2019). Tax is one of the sources of state revenue that provides the largest income for the Republic of Indonesia. Taxes are the backbone of the State Budget (APBN). The contribution of taxes in funding the increasing state expenditure requires support in the form of increasing the awareness of taxpayers to fulfill their obligations honestly and responsibly. As an effort so that the tax target can be achieved.

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When viewed from the amount of realization of the PBB there are still taxpayers who have not fulfilled their obligations in paying the PBB and causing the tax target that has been

determined not to be achieved. One of the factors that influence the non-achievement of PBB revenue is the taxpayer itself, this is because there are still many taxpayers or people who do not understand and comply with tax obligations as Indonesian citizens. In addition, to achieve the target, it is necessary to raise awareness of paying Land and Building Tax (PBB). Because the success of tax is a reflection of public awareness (Misbach, 1997: 17). The taxpayer awareness factor can affect the success of tax revenue (Puspita, 2014).

Another factor that is thought to affect taxpayer compliance in paying Land and Building Tax is the quality of fiscal services. The better the quality of service, the higher the level of compliance. Service quality can be interpreted as a comparison between the service felt by consumers and the quality of service expected by consumers (Parasuraman, 1985). If the perceived quality is equal to or exceeds the expected service quality, then the service is said to be of high quality and satisfactory, and vice versa. Quality service is service that is oriented towards the aspirations and expectations of the community and of course prioritizes effectiveness, efficiency, responsibility.

The quality of service, especially land and building tax services, can be said to be not optimal. It appears that many taxpayers feel less cared for by employees. This concerns or relates to the performance of officers who are slow, unfriendly, inaccurate information, waiting too long, uncomfortable offices and services, inadequate facilities and so on. This causes people to be reluctant to complete their tax obligations, which in turn leads to an attitude of disobedience in carrying out obligations. Efforts to improve the quality and quantity of services are expected to increase satisfaction to taxpayers as customers so as to increase taxpayer compliance in paying land and building tax (Saputra, 2015).

Based on the description above, the researcher is interested in raising the issue by conducting research with the title "The Effect of Taxpayer Awareness and the Quality of Fiscal Services on Taxpayer Compliance in Paying Land and Building Tax (PBB) in Deli Serdang Regency.

2. RESEARCH METHODS

The type of research conducted is associative quantitative research. Quantitative research is a systematic scientific study of parts and phenomena and the quality of their relationships. The purpose of quantitative research is to develop and use mathematical models, theories and/or hypotheses related to phenomena. Associative quantitative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2009). Associative research is research that aims to determine two or more variables (Umar, 2005). The study aims to determine Taxpayer Awareness (X1), Fiscal Service Quality (X2), Against Taxpayer Compliance (Y).

3. RESEARCH RESULTS AND DISCUSSION

RESEARCH RESULT

Validity Test Results

Validity test using SPSS 28. The significance test is carried out by comparing the value of rcount with rtable for degree of freedom (df) = n-2 in this case n is the number of samples. In the case of reliability and validity tests in this study, the number of samples (n) = 100. So, the amount of df can be calculated $100-2 = 98$ and significant 5%. If rcount is greater than rtable then the item or question or indicator is declared valid. The results of the validity test of the research instruments in this study are shown in the following table.

Table 1. Taxpayer Awareness Variable Validity Test (X1)

Question	r Count	r Table	Description
Question 1	0,361	0,1966	Valid
Question 2	0,455	0,1966	Valid
Question 3	0,440	0,1966	Valid
Question 4	0,628	0,1966	Valid

Question 5	0,542	0,1966	Valid
Question 6	0,562	0,1966	Valid
Question 7	0,356	0,1966	Valid

Source: Primary data processed by SPSS 28

Based on table 1, it can be seen that of the 7 statements regarding taxpayer awareness submitted to respondents, 7 statements are declared valid, because the $r_{count} > r_{table}$ value is 0.1966.

Table 2 Uji Validitas Variabel Kualitas Pelayanan Fiskus (X2)

Question	r Count	r Table	Description
Question 1	0,723	0,1966	Valid
Question 2	0,748	0,1966	Valid
Question 3	0,664	0,1966	Valid
Question 4	0,624	0,1966	Valid
Question 5	0,722	0,1966	Valid
Question 6	0,601	0,1966	Valid
Question 7	0,618	0,1966	Valid

Source: Primary data processed by SPSS 28

Based on table 2, it can be seen that of the 7 statements regarding taxpayer awareness submitted to respondents, 7 statements are declared valid, because the $r_{count} > r_{table}$ value is 0.1966.

Table 3. Validity Test of Taxpayer Compliance in Paying Land and Building Tax (Y)

Question	r Count	r Table	Description
Question 1	0,607	0,1966	Valid
Question 2	0,529	0,1966	Valid
Question 3	0,532	0,1966	Valid
Question 4	0,462	0,1966	Valid
Question 5	0,571	0,1966	Valid
Question 6	0,437	0,1966	Valid
Question 7	0,684	0,1966	Valid

Source: Primary data processed by SPSS 28

Based on table 3, it can be seen that of the 7 statements regarding taxpayer awareness submitted to respondents, 7 statements are declared valid, because the $r_{count} > r_{table}$ value is 0.1966.

Reliability Test Results

Table 4. Reliability Test Results

Variabel	Cronbach's Alpha	N of Items
Taxpayer Awareness (X1)	0,680	7
Quality of Fiskus Service (X2)	0,767	7
Taxpayer compliance in paying land and building tax (Y)	0,716	7

Source: Primary data processed by SPSS 28

Based on table 4 above, it can be seen that the instrument is said to be reliable if it has Cronbach's Alpha > 0.60 .

Descriptive Statistics Test

Tabel 5. Descriptive Statistics Test

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness (X1)	100	22	32	27.66	1.903
Quality of Fiskus Service (X2)	100	21	35	30.46	2.599
Taxpayer compliance in paying land and building tax (Y)	100	21	34	30.59	1.571
Valid N (listwise)	100				

Source: Primary data processed by SPSS 28

Based on Table 5 shows that the amount of research data (N) is 100 research samples. Each variable has a minimum value, maximum value, average value (mean) and standard deviation value that varies.

- Sample Taxpayer Awareness (X1) of 100 respondents shows a minimum value of 22 and a maximum value of 32, the average (mean) respondent has a value of 27.66 with a standard deviation of 1,903.
- The sample of Fiskus Service Quality (X2) of 100 respondents shows a minimum value of 21 and a maximum value of 35 and the average (mean) respondent has a value of 30.46 with a standard deviation of 2.599.
- Sample Taxpayer Compliance in Paying Land and Building Tax (Y) 100 respondents showed a minimum value of 21 and a maximum value of 34 and the average (mean) respondent had a value of 30.59 with a standard deviation of 1.571.

Classical Assumption Test Results

Normality Test

To determine the normal distribution of data, the Kolmogorov-smirnov (K-S) statistical test is used. with the assumption, if the significant value <0.05 means that the data distribution is not normal, otherwise if the significant value > 0.05 means that the data distribution is normal. Kolmogrov-smirnov test, this test aims so that this study can determine whether or not it is normal between the independent variable and the dependent variable or both.

Table 6 Kolmogorov-smirnov Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.22065556
Most Extreme Differences	Absolute	.097
	Positive	.052
	Negative	-.097
Test Statistic		.097
Asymp. Sig. (2-tailed) ^c		.022
Monte Carlo Sig. (2-tailed) ^d Sig.		.020
	99% Confidence Interval Lower Bound	.016
	Upper Bound	.023

a. Test distributio'n is Normal.

b. Calculated from data.

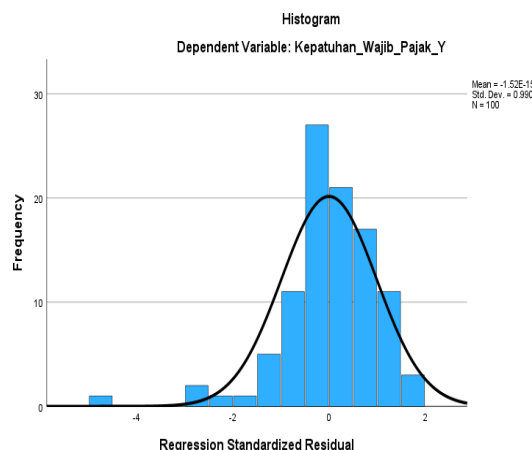
c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

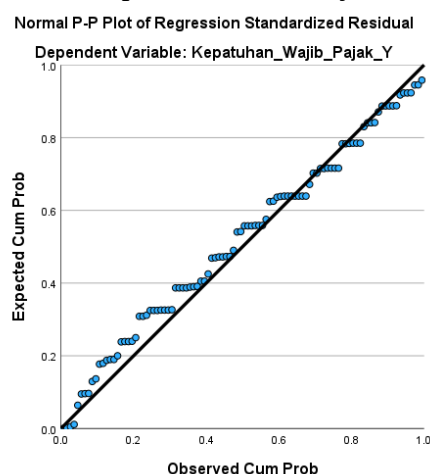
Source: Primary data processed by SPSS 28

From table 6, it can be seen that the significant kolmogorov-smirnov data value is above the confidence level of 0.05, which is 0.02, which indicates that the regression in this study does not meet the assumption of normality. If the probability <0.05 then the distribution of the regression model is abnormal

Figure 1. Histogram Graph



Based on the results of Figure 1 above, it shows a normal distribution pattern because the histogram graph does not tilt to the right and does not tilt to the left. From the histogram graph above, it can be concluded that the histogram shows a normal distribution pattern, so the regression model fulfills the assumption of normality.



Picture 2 P-P Plot Graphic

The graph in Figure 2 explains that the P-P Plot graph analysis is useful for knowing whether the regression model is normally distributed or not normally distributed. It can be seen that the points on the normal plot graph spread not far around the diagonal line, from the normal plot graph above it is concluded that the regression model is normally distributed and the regression fulfills the assumption of normality

Multicollinearity Test

Multicollinearity is used to test whether the regression model found a strong correlation between independent variables (free). Classical assumption tests such as multicollinearity can be carried out by regressing the analysis model and testing the correlation between independent variables using the Variance Inflating Factor (VIF). Data that is free of multicollinearity is that

which has a tolerance value > 0.10 and $VIF < 10$. The following are the results of the multicollinearity test

Table 7 Multicollinearity Test Results

		Coefficients ^a		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		Unstandardized Coefficients						
Model		B	Std. Error	Beta			Tolerance	VIF
1	Constant)	15.294	1.992		7.677	<,001		
	Taxpayer Awareness_X1	.261	.070	.317	3.723	<,001	.861	1.162
	Quality_of_Tax_Service_X2	.265	.051	.438	5.153	<,001	.861	1.162

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Y

Source: Primary data processed by SPSS 28

Heteroscedasticity Test

Heteroscedasticity test can be done by looking at the Scatterplot graph presented in Figure 4.3 below, it can be seen that the points spread randomly, do not form a certain pattern that is clearly spread both above and below the zero number on the Y axis. This means that there is no heteroscedasticity in the regression model (Homoscedasticity). The shape of the Scatterplot graph is as follows:

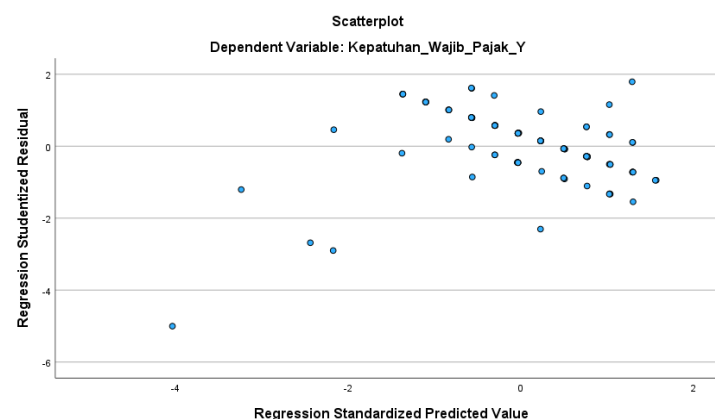


Figure 3. Heteroscedasticity Test

The picture above, shows that the resulting points spread randomly, do not form a certain pattern or line and the points are scattered above and below the number 0 on the Y axis. The results of this test indicate that this regression model is free from heteroscedasticity problems.

Multiple Linear Regression Analysis Test Results

Multiple linear analysis is an analysis of the relationship between the dependent variable and two or more independent variables. The multiple linear regression model aims to predict the size of the dependent variable using data on independent variables that are already known. In this study there are two independent variables, namely, Taxpayer Awareness and Fiscal Service Quality and one dependent variable, namely, Taxpayer Compliance in Paying Land and Building Tax. The following are the results of multiple linear regression.

Table 8 Multiple Linear Regression Test Results

Coefficients^a

Model	Unstandardized Coefficients	Standardized Coefficients	T	Sig.
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		B	Std. Error	Beta		
1	(Constant)	15.294	1.992		7.677	<,001
	Taxpayer Awareness_X1	.261	.070	.317	3.723	<,001
	Quality_Service_Fiscal_X2	.265	.051	.438	5.153	<,001

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Y

Source: Primary data processed by SPSS 28

Based on calculations carried out using SPSS 28, a multiple regression equation will be obtained with the following regression model:

$$Y = a + bx_1 + bx_2$$

$$Y = 15,294 + 0,261 + 0,265$$

In table 4.13 the regression results can be seen as follows:

1. The constant is 15.294, meaning that if the taxpayer awareness variable (X1), the quality of fiscal services (X2) is 0, then taxpayer compliance in paying land and building tax (Y) has a value of 15.294.
2. The coefficient of the taxpayer awareness variable (X1) is 0.261, this indicates that by increasing the taxpayer awareness variable, it will increase the value of taxpayer compliance in paying land and building tax by 0.261. The positive coefficient indicates a positive relationship from the taxpayer awareness variable to the value of taxpayer compliance.
3. The coefficient of the taxpayer service quality variable (X2) is 0.265, this indicates that by increasing the tax service quality variable, it will increase the value of taxpayer compliance in paying land and building tax by 0.265. The positive coefficient indicates a positive relationship from the tax authorities' service quality variable to the value of taxpayer compliance.

Hypothesis Test Results

Test t

To test the effect of the independent variable, the t test is used, which serves to test the meaning of the multiple linear regression coefficients partially. The t test can be seen from the $t_{count} > t_{table}$ value. If H_0 is rejected, it means that there is a positive effect between the independent variable and the dependent variable.

Table 9 Result Test T

		Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.294	1.992		7.677	<,001
	Taxpayer Awareness_X1	.261	.070	.317	3.723	<,001
	Quality_Service_Fiscal_X2	.265	.051	.438	5.153	<,001

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Y

Source: Primary data processed by SPSS 28

In table 9 of the t test results, it can be concluded as follows:

1. The effect of taxpayer awareness (X1) on taxpayer compliance in paying land and building tax (Y) Hypothesis: taxpayer awareness has a significant effect on mandatory compliance in paying land and building taxes at the Deli Serdang Regional Revenue Agency (BAPENDA), because based on the results of the t test obtained, namely: Significant value $0.001 < 0.05$ and $t_{count} > t_{table}$ ($3.723 > 1.984$). So H_0 is rejected so that

there is a significant effect of taxpayer awareness on taxpayer compliance in paying land and building tax.

2. The effect of the quality of fiscal services (X2) on taxpayer compliance in paying land and building taxes at the Deli Serdang Regional Revenue Agency (BAPENDA), because based on the t test obtained, namely: Significant value of $0.001 < 0.05$ and $t_{count} > t_{table}$ ($5.153 > 1.984$). Then H_0 is rejected so that there is a significant effect of the tax service quality program on taxpayer compliance in paying land and building taxes.

F Test

Tony Wijaya (2013: 127) This test is used to test the effect of independent variables with the dependent simultaneously. Testing through the F test or variation by comparing Fcount with the Ftable variable at a significant degree of 0.05.

Table 10 Result Test F

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	96.680	2	48.340	31.788	<.001 ^b
	Residual	147.510	97	1.521		
	Total	244.190	99			

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Y

b. Predictors: (Constant), Kualitas_Pelayanan_Fiskus_X2, Kesadaran_Wajib_Pajak_X1

Source: Primary data processed by SPSS 28

Based on the results of the f test above, the significant value is 0.001 (sig 0.001 < 0.05) $F_{hitung} > F_{tabel}$ ($31.788 > 3.090$), thus the variable taxpayer compliance and the quality of taxpayer services together and significantly affect the variable taxpayer compliance in paying land and building tax.

Test Coefficient of Determination (R-square)

The coefficient of determination (R^2) is a tool to measure how far the model's ability to explain the variation in the dependent variable. The following are the results of the coefficient of determination test

Table 11 Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.629 ^a	.396	.383	1.233

a. Predictors: (Constant), Kualitas_Pelayanan_fiskus_X2, Kesadaran_Wajib_Pajak_X1

b. Dependent Variable: Kepatuhan_Wajib_Pajak_Y

Source: Primary data processed by SPSS 28

In table 11 it can be seen from the output that the Adjusted R Square number is 0.383 (38.3%). This shows that the percentage contribution of the influence of the independent variables of taxpayer awareness (X1) and the quality of fiscal services (X2) on taxpayer compliance in paying land and building tax (Y) is able to explain 38.3% of the dependent variable. While the remaining 61.7% is influenced by other variables not included in this study.

DISCUSSION

The Effect of Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Taxes

Based on the results of hypothesis testing that has been carried out, the results of H_0 are rejected and H_1 is accepted. So that the Taxpayer Awareness variable has a significant effect on Taxpayer Compliance in Paying Taxes and Land at the Regional Revenue Agency in Deli Serdang Regency, which is indicated by the results of the t test obtaining a significant value of

0.001 <0.05 and tcount> table (3.723> 1.984). The higher the level of taxpayer awareness, the higher the level of taxpayer compliance in paying land and building tax. This is supported and proven based on this research hypothesis test.

Taxpayer awareness is a moral statement to voluntarily fulfill tax obligations. Taxpayer awareness is formed due to the understanding and knowledge that taxpayers have about the field of taxation.

The results of this study are in line with research conducted by Anizarul Khoiriyah & Muhammad Farid Ma'ruf (2022) which states that taxpayer awareness affects taxpayer compliance in paying land and building taxes.

The Effect of Fiscal Service Quality on Taxpayer Compliance in Paying Land and Building Taxes

Based on the test results that have been carried out, the results obtained H0 are rejected and H2 is accepted. So that the variable Quality of Fiscal Services has a significant effect on Taxpayer Compliance in Paying Land and Building Tax at the Revenue Agency in Deli Serdang Regency which is indicated by the results of a significant value of 0.001 <0.05 and tcount> table (5.153> 1.984). The better the quality of tax services provided, the more compliant taxpayers will be in paying land and building taxes. This is supported and proven based on this research hypothesis test.

The quality of fiscal services is a measure of the image recognized by the community regarding the services provided, whether the community is satisfied or dissatisfied. Service quality as a measure of how good the level of service provided is able to match customer expectations.

The results of this study are in line with the research of Zumrotun Naafiah & Warno (2018) which states that there is a significant influence between the quality of taxation services on taxpayer compliance in paying land and building taxes.

The Effect of Taxpayer Awareness and the Quality of Fiscal Services on Taxpayer Compliance in Paying Land and Building Taxes

Based on the results of the f test, the significant value is 0.001 (sig 0.001 <0.05) Fhitung> Ftabel (31.788> 3.090), thus the taxpayer compliance variable and the quality of tax services together and significantly affect the taxpayer compliance variable in paying land and building tax.

The results of this study are in line with research by Nomo Ruansyah (2017) which states that taxpayer awareness affects taxpayer compliance in paying land and building taxes. Likewise, Ari Annisa Nur (2019) states that the quality of fiscal services affects taxpayer compliance in paying land and building taxes.

4. CONCLUSION

Based on the results of the research and discussion that has been carried out, the conclusions that can be drawn in this study are as follows:

1. Taxpayer awareness has a significant effect on taxpayer compliance in paying land and building tax at the Revenue Agency in Deli Serdang Regency. This means that the higher the level of taxpayer awareness, the higher the level of taxpayer compliance in paying land and building taxes.
2. The quality of fiscal services has a significant effect on taxpayer compliance in paying land and building taxes at the Revenue Agency in Deli Serdang Regency. This shows that the better the quality of tax services provided, the more compliant taxpayers will be in paying land and building taxes.
3. Taxpayer awareness and the quality of fiscal services have a significant effect on taxpayer compliance in paying land and building taxes at the Deli Serdang Revenue Agency. Where the higher the value of the two independent variables, the higher the

level of taxpayer compliance in paying land and building taxes at the Regional Revenue Agency in Deli Serdang Regency.

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