

# The Role of Taxpayer Awareness as an Intervening Variable on the Effect of Service Quality with Land and Building Taxpayer Compliance

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## Abstract

*This research aims to analyze the effect of service quality on the compliance of Rural and Urban Land and Building Taxpayers (PBB-P2) and analyze the role of the moderating variable of taxpayer awareness as a moderating variable on the effect of service quality variables with PBB-P2 taxpayer compliance. The population of this research is taxpayers in Ponorogo Regency, while the sampling technique uses side purposive randomness. The analysis technique uses regression analysis and path analysis (Part Analysis). The test results show that there is an influence between service quality on compliance with Rural and Urban Land and Building Taxpayers (PBB-P2).*

## Keywords

intervening variable; role of taxpayer awareness; service quality



## I. Introduction

In the territory of Indonesia, tax obligations are regulated in Law Number 16 of 2009 concerning Stipulation of Government Regulations in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures which became Laws -law. Land and Building Tax is one type of central tax whose authority is delegated to the regions. This is clarified by the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, where the Rural and Urban Land and Building Tax (PBB-P2) becomes a regional tax, this type of tax will be calculated as regional original income and increase regional capacity in finance their own needs.

In general, taxes for the government are the main source of local revenue (PAD). With regard to optimizing the exploration of regional potential for sources of development funding through PAD, the Regional Tax sector, especially Land and Building Tax (PBB) is still one of the largest sources of finance for Regional Governments. The enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies and Government Regulation (PP) Number 10 of 2021, Regional Governments obtain an expansion of the Regional Tax object as a source of additional income. The expansion of the Regional Tax object as regulated in the Law includes the expansion of the existing Regional Tax base, the addition of new tax objects, and the regionalization of Central Tax objects into Regional Taxes. One type of tax transferred to the regions is the Rural and Urban Land and Building Tax (PBB-P2). Regional development in several regions is carried out using funds originating from Regional Taxes. PBB-P2 is one type of Regional Tax which is the largest contributor to PAD acquisition. Thus PBB-P2 managed by the Regional Government is used to optimize PAD. The reality that occurs shows that the collection of PBB-P2 in several regions in Indonesia every year still experiences many obstacles, especially in the form of tax arrears that cause tax receivables.

Based on the findings of the Supreme Audit Agency for the Province of East Java (2019), during 2013 to 2019 there was an average PBB-P2 arrears of  $\pm 5\%$  of the principal provisions of PBB-P2 with a collection ratio of  $\pm 95\%$ , while specifically for areas in Ponorogo Regency based on PBB-P2 collection data as of April 21, 2020, the amount of PBB-P2 receivables continues to increase every year, this indicates that in Ponorogo Regency there are still a number of PBB-P2 Taxpayers who have not paid the tax bill assigned to them. In connection with the existence of these tax receivables, the Ponorogo Regency Government has managed the PBB-P2 receivables because it is one part of the PBB-P2 collection process that cannot be separated to get maximum results. Financial performance is a measuring instrument to know the process of implementing the company's financial resources (Ichsan, R. et al. 2021)

In addition to managing tax receivables, the Ponorogo Regency Regional Government through the Ponorogo Regency Financial and Asset Management Revenue Agency (BPPKAD) has carried out various efforts to increase the achievement of the PBB-P2 revenue target. These efforts include identifying and classifying the Sales Value of Tax Objects (NJOP), accelerating the mass printing of Tax Returns Payable (SPPT), socializing PBB-P2, administering and managing PBB-P2, as well as fostering and accelerating the phasing out of PBB-P2. The various efforts made are a form of quality tax service for the formation of taxpayer awareness which leads to the realization of taxpayer compliance in paying PBB-P2.

Taxpayer compliance is the application of the self-assessment system. According to the official (2017), the self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed annually in accordance with the applicable tax laws and regulations. Taxpayers are given the trust to calculate, pay, report, and account for the taxes they owe. The success or failure of the implementation of tax collection largely depends on the taxpayer himself. Therefore, the success of the self-assessment system is largely determined by the level of compliance of the taxpayer. The low tax revenue is related to taxpayer compliance. The issue of compliance is very important because non-compliance can trigger tax evasion efforts which lead to reduced tax revenues. The more correct the level of tax calculation, deposit, and delivery, the higher the level of compliance with tax rules in fulfilling their tax obligations (Rahayu, 2017). Tax compliance can also be interpreted as a situation where taxpayers fulfill all tax obligations and apply their tax rights (Dwikora, 2013). To know that a compliant taxpayer can be measured by understanding all provisions of tax laws and regulations, filling out forms completely and clearly, calculating the amount of tax owed correctly, paying and reporting taxes owed on time (Adiasa, 2013).

In addition to compliance, awareness issues from the public as taxpayers are very necessary to understand and comply with tax obligations at PBB-P2 in Ponorogo Regency, which include filling out the Tax Object Notification Letter (SPOP), depositing taxes (payments), and reporting on taxes. Taxpayer awareness can be seen from the seriousness of the taxpayer in paying taxes voluntarily without any coercion from any party. This compliance will direct taxpayers to always follow the procedures and procedures for paying taxes, including being willing to pay taxes on time. According to Salmah (2018), taxpayer awareness has a significant positive effect on compliance in paying PBB-P2, meaning that the higher the level of awareness of taxpayers, the higher the level of taxpayer compliance in paying PBB-P2. The increase in PBB-P2 receivables in Ponorogo Regency during 2013 to 2019, shows that taxpayer compliance is still low in paying PBB-P2. Taxpayers still do not comply with the provisions of the PBB-P2 tax regulations so that they are not in an orderly manner in paying off the tax obligations imposed on them.

In connection with the importance of tax awareness and compliance of PBB-P2 Taxpayers in Ponorogo Regency, it is necessary to identify things that can affect Taxpayer awareness and compliance in following the provisions of PBB-P2 payment in Ponorogo Regency. Referring to several previous studies, it was found evidence that several factors that influence taxpayer awareness and compliance are tax socialization and service quality. Another factor that is thought to influence taxpayer awareness and compliance is service quality. According to Lovelock in Tjiptono and Chandra (2012), service quality is the level of good or bad conditions provided by service companies in order to satisfy consumers by providing or delivering services that exceed consumer expectations.

With regard to the payment of PBB-P2 in Ponorogo Regency, the taxpayer's assessment of the quality of services submitted by BPPKAD in Ponorogo Regency is a reflection of evaluative perceptions of the services he receives when paying taxes. Quality services are expected to affect taxpayer awareness and compliance. This is as evidenced by Astuti (2017) in his research that there is a significant influence between service quality on taxpayer awareness. Quality tax services also affect taxpayer compliance. According to research conducted by Adiputra and Wirama (2017) it was found that service quality has a positive influence on taxpayer compliance. In contrast to the findings of research conducted by As'ari and Erawati (2018) that service quality has no effect on taxpayer compliance. Research conducted by Astuti (2017) proves that awareness cannot intervene in the relationship between service quality and compliance. Zainuddin's research (2018) finds that the quality of tax services can have a direct and indirect effect on willingness to pay taxes through awareness of paying taxes.

## **II. Review of Literature**

### **2.1 Tax Service Quality**

Taxpayer compliance in fulfilling tax obligations depends on the role of tax officers in providing a service to taxpayers. Self-service in the taxation sector can be interpreted as a service provided to taxpayers by the Directorate General of Taxes to assist taxpayers in fulfilling their tax obligations. Tax services are included in public services because they are run by government agencies, aiming to meet the needs of the community as well as in the context of implementing laws and are not profit-oriented. According to Arabella Oentari Fuadi and Yenni Mangoting (2013) that there are five dimensions of service quality which can be detailed as follows: tangibles, or physical evidence, reliability or responsiveness, or responsiveness, assurance, or assurance and empathy, that is to give genuine and individual or personal attention. Improving taxpayer compliance in fulfilling their tax obligations is to provide good service (Mohamad Rajif, 2012). The quality of tax services in the Rural and Urban Land and Building Tax based on the above definition can be concluded into two parts, namely:

#### **a. SPPT Submission Method**

The mechanism for submitting SPPT from the Regional Revenue and Asset Management Office which is distributed to the kelurahan office according to the domicile of the Taxpayer, from the kelurahan office the SPPT is submitted to the RW head which is then submitted by the RW head to the RT Chair to be submitted to residents or taxpayers.

#### **b. PBB-P2 payment services**

The PBB-P2 payment service here is a payment mechanism that is made as simple as possible, the taxpayer only needs to bring a nominal amount of the tax owed along with the SPPT PBB-P2 if paying at the kelurahan, if paying at the bank the taxpayer will be

assisted by a bank officer. In addition, the facilities that support the payment process that increase the convenience of taxpayers in paying PBB-P2 must be further improved and the payment locations that are quite easy to reach by taxpayers who want to pay are also part of the service.

## **2.2 Taxpayer Awareness**

Awareness in taxation is a state of knowing or understanding about taxes (Rahayu, 2010). In this sense, awareness in taxation is a willingness to fulfill obligations and contribute to the state that supports state development. Taxpayer awareness has logical consequences for taxpayers, namely the taxpayer's willingness to contribute funds for the implementation of the tax function by paying taxes on time and according to the amount. Taxpayer awareness related to Rural and Urban Land and Building Taxes include:

- a. As a person who benefits from land and buildings, taxpayers have an obligation to pay taxes on objects that are recorded, owned or utilized.
- b. Taxpayers are aware that taxes are a source of regional income, so as a citizen who is part of an area, awareness of paying taxes can also be interpreted as awareness to participate in regional development.

Taxpayers who have high awareness do not consider paying taxes as a burden, but they consider this an obligation and responsibility as citizens so that they do not object and pay taxes voluntarily. This happens because they have the view that paying taxes is one way to participate in development through taxes so that they support tax policy by the government. Taxpayer awareness will increase if there is a perception in the community about taxes. Increasing public knowledge of taxation through both formal and non-formal tax education will have a positive impact on the understanding and awareness of taxpayers in paying taxes. With intensive and continuous tax counseling, it will increase taxpayers' understanding of the obligation to pay taxes as a form of national mutual cooperation in raising funds for the benefit of government financing and national development (Rahayu, 2010). Tax awareness can be concluded as a willingness to fulfill obligations and contribute to the state to support state development. Taxpayer awareness has logical consequences for taxpayers, namely the taxpayer's willingness to contribute funds for the implementation of taxation by paying taxes on time.

## **2.3 Taxpayer Compliance**

Taxpayer compliance is the obedience and obedience of the taxpayer in carrying out the rights and obligations of taxation in accordance with the provisions of the applicable tax laws (Rahayu, 2010). According to Rahman (2010), tax compliance is defined as a condition where taxpayers fulfill all tax obligations and exercise their tax rights. According to Mardiasmo (2011) explains that in carrying out taxpayer compliance there are obligations that must be fulfilled, namely:

- a. Register to get a Taxpayer Identification Number (NPWP).
- b. Reporting his business to be confirmed as a Taxable Entrepreneur (PKP).
- c. Calculate tax payable.
- d. Fill out the SPT correctly and submit it to the Tax Service Office within the specified time limit.
- e. Carry out bookkeeping/recording.
- f. When audited, the Taxpayer is required to:
- g. Shows a ledger or record report.
- h. Provide an opportunity to enter a place or room that is needed and which can facilitate the inspection.



Based on the Regulation of the Minister of Finance Number 192 / PMK.03 / 2007 concerning Procedures for Determining Taxpayers with Certain Criteria for Preliminary Refunds of Excess Tax Payments, Taxpayers with certain criteria can be called compliant Taxpayers if they meet the following requirements:

1. Timely in the submission of SPT for the last three years, namely the end of the third month after the tax year.
2. Do not have tax arrears for all types of taxes, except tax arrears that have obtained an unemployment permit or delayed tax payments.
3. Financial statements must be audited by a Public Accountant or Government Financial Supervisory Agency with an Unqualified opinion for three consecutive years.
4. Never been convicted of a crime in the field of taxation based on an audit decision that has permanent legal force within the last five years.

## 2.4 Hypothesis

The quality of services carried out by BPPKAD in Ponorogo Regency is expected to influence taxpayer awareness to pay taxes. The existence of online PBB-P2 payments in Ponorogo Regency through Bank Jatim and the presence of tax collectors who actively visit taxpayers are forms of excellent and quality service that are expected to make it easier for PBB-P2 taxpayers to pay taxes. In addition, with the existence of tax service implementing institutions that are responsive to various complaints submitted by taxpayers, tax officials will be able to provide various explanations, so that taxpayers can open their awareness about the importance of paying PBB-P2. Research conducted by Astuti (2017) found that there was a significant influence between service quality on taxpayer awareness.

*Hypothesis 1: Service quality affects taxpayer awareness*

Quality service is a service that is able to provide satisfaction to customers and within the limits of meeting service standards that can be accounted for and carried out continuously. Tax service according to Boediono (2013: 97) is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. The quality of tax services is one thing that increases the interest of taxpayers in fulfilling their tax obligations and it is hoped that tax service officers must have good competence related to matters related to taxation in Indonesia (I Gede Putu Pranadata, 2014). Good service from the tax agency is the main capital and is an important thing to be able to attract the attention of taxpayers. Tax services can be in the form of facilities or all kinds of activities that support taxpayers to be able to more easily carry out their tax obligations, such as providing the infrastructure needed by taxpayers and tax officials who uphold integrity, accountability, and transparency so that it will generate trust from taxpayers itself. If the taxpayer already believes, then the taxpayer does not feel reluctant to carry out the obligation to pay taxes and can encourage tax compliance in the taxpayer.

Research conducted by Adiputra and Wirama (2017) found that service quality has a positive effect on taxpayer compliance. Likewise, what was conveyed by Pratiwi and Jati (2020) in their research that the quality of tax service services had a positive effect on increasing taxpayer compliance. In relation to the payment of PBB-P2, the taxpayer's assessment of the quality of service that has been submitted by the Ponorogo Regency BPPKAD is a reflection of the evaluative perception of the service he receives when paying taxes.

*Hypothesis 2: Service quality affects taxpayer compliance*

Awareness is a very important thing that is owned by taxpayers in carrying out their tax obligations. Awareness of the public as taxpayers is needed to understand and comply with PBB-P2 tax obligations in Ponorogo Regency. For taxpayers, the awareness of taxation will be correlated with taxpayer compliance in following any tax provisions imposed on them. Awareness is the main key for someone to carry out his obligations properly. All kinds of efforts made by the tax authorities will not be optimal if there is no awareness within the taxpayer himself. If the Taxpayer already has awareness in carrying out his tax obligations and rights in accordance with the applicable laws and regulations, then this will form a positive attitude of taxpayers which will increase taxpayer compliance to pay taxes. In a study conducted by Al-Maghrebi, et al. (2016) it is proven that tax awareness has an effect on taxpayer compliance (tax compliance) for taxpayers in Malaysia. This is also conveyed by Salmah (2018) in her research which proves that taxpayer awareness has a significant positive effect on compliance in paying taxes. This means that the higher the level of awareness of the PBB-P2 Taxpayer, the higher the level of Taxpayer's compliance in paying PBB-P2.

*Hypothesis 3: Taxpayer awareness affects taxpayer compliance*

Tax compliance is a condition where the taxpayer has fulfilled all tax obligations and exercised his taxation rights. If the taxpayer is not obedient, then it creates a desire to carry out an act of evasion, evasion, smuggling, and tax evasion which in the end will lead to a reduction in the ability of local governments to carry out development in their area. Apart from being determined by how much awareness the taxpayer has to pay taxes, taxpayer compliance is also determined by the quality of service provided by the tax officer. A service can be said to be good if the business carried out is in accordance with what is expected. If the service delivered is in line with expectations, it will foster a sense of satisfaction for the taxpayer. This condition also makes taxpayers with their own self-awareness, will not object to the taxes that have been assigned to them. In research conducted by Zainuddin (2018) it was found that the quality of tax services can have a direct and indirect effect on willingness to pay taxes through awareness of paying taxes. Kurnia (2019) in his research proves that taxpayer awareness mediates service quality variables on taxpayer compliance.

*Hypothesis 4: Service quality affects taxpayer compliance with taxpayer awareness as an intervening variable.*

### **III. Research Method**

This research was conducted in the Ponorogo Regency area based on data obtained from BPPKAD (Regional Financial and Asset Management Revenue Service) Ponorogo Regency which is located at Jalan Alun-Alun Utara Number 9 Graha Krida Praja Building, Second Floor, Ponorogo Regency, East Java Province. Based on BPPKAD data for Ponorogo Regency, the number of PBB Taxpayers in Ponorogo Regency as of 2020 is 594,619. The sampling technique in this study used a purposive sampling technique. The number of samples used in this study were 270 taxpayers. The data analysis technique uses regression analysis and path analysis. Path analysis is the development of the regression model used to test the fit of the correlation matrix of two or more models compared by researchers.

## IV. Results and Discussion

### 4.1 Results

#### Data Analysis

The results of the regression analysis of the direct influence of tax socialization and service quality on taxpayer awareness are as follows:

**Table 1.** Sub Structure Regression

Model	<i>Coefficients<sup>a</sup></i>				
	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1 (Constant)	24,585	2,883		8,528	0.000
Service quality	0.119	0.049	0.145	2,417	0.016
Taxpayer Awareness	0.185	0.058	0.193	3,213	0.001

a. Dependent Variables:Taxpayer Compliance

Table 1 shows the service quality variable with a value of 0.119 indicating a positive influence on the service quality variable on PBB-P2 Taxpayer compliance, meaning that if service quality increases, then PBB-P2 Taxpayer awareness will also increase. In addition, table 1 also states that taxpayer awareness has a positive effect on taxpayer compliance, so that with high awareness of taxpayers, taxpayer compliance will also increase.

**Table 2.** Sub Structure Regression

Variable	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	Significant
	<i>B</i>	<i>Std.error</i>	<i>Beta</i>	
Constant	28,20	2,525		0.000
Service quality	0.200	0.051	0.234	0.000

a. Dependent Variables:Taxpayer Awareness

Table 2 shows the service quality variable with a value of 0.200 indicating a positive influence of the service quality variable on the awareness of PBB-P2 Taxpayers, meaning that if the quality of service increases, the awareness of PBB-P2 Taxpayers will also increase.

The calculation of the regression coefficient for path analysis, which is also called the calculation with the causal step, is to determine the direct and indirect effects between the dependent and independent variables, and the Product of Coefficient test is also used to detect the effect of mediation. Based on tables 1 and 2, it can be seen the direct effect and indirect effect with the following results:

1. Quality of service to taxpayer awareness, = 0.200
2. Quality of service on taxpayer compliance, X2 to Y = 0.119
3. Taxpayer awareness of taxpayer compliance, Z to Y = 0.185

In this study, to detect the effect of mediation, it can be tested using the Sobel test, while to test the significance of the indirect effect, it is necessary to calculate the t value (t count) of the ab coefficient. The test was carried out with a significance level of 5% ( $\alpha =$

0.05). Based on the path analysis of the effect of tax socialization on taxpayer compliance through taxpayer awareness conducted by path analysis, the value  $(b_{X2Z}) \times (b_{ZY}) = (0.200) \times (0.185) = 0.037$ . The indirect effect of service quality on taxpayer compliance through taxpayer awareness above is also called the effect of mediation which can be tested whether the mediation results are significant or not, namely using the Sobel test on the product of coefficient as follows:

$$Sat = \sqrt{b^2 sa^2 + a^2 sb^2 + sa^2 sb^2}$$

Information:

Sat: Standard error coefficient of indirect effect X2 to Y through Z.

A : Effect of X2 to Z or  $(b_{X2Z})$

Sa: Std.error a

b : Effect of Z to Y or  $(b_{ZY})$

sb: Std.error b

The results of the calculation are as follows:

$$Sat = \sqrt{(0,185)^2 \times (0,955)^2 + (0,200)^2 \times (0,938)^2 + (0,955)^2 \times (0,938)^2}$$

$$Sat = \sqrt{0,0031214 + 0,035194 + 0,80244}$$

$$Sat = 0,93212$$

Based on the results of Sat, it can be calculated the t statistic of the effect of mediation with the following calculations:

$$t = \frac{ab}{Sab} = \frac{(0,200 \times 0,185)}{0,93212} = 0.039694$$

In this study, to obtain the ttable value using a two-sided test with a level of significant  $(\alpha) = 0.05$  (5%) and degrees of freedom  $(df) = nk$ , where  $n$  = number of samples and  $k$  = number of independent and dependent variables. From these provisions, the value of  $df = 270 - 4 = 266$ , so that the value of ttable is 1.97190. Because the value of  $t_{count} = 0.039694$  is smaller than ttable (1.97190), the research hypothesis is rejected, it is concluded that taxpayer awareness does not mediate the effect of service quality on taxpayer compliance.

## 4.2 Discussion

This study aims to see whether employee readiness to change is significant as a mediator in the relationship between change leadership and affective commitment to change. The results of the mediation analysis support the hypothesis in this study, namely the readiness of employees to change significantly as a mediator in the relationship between change leadership and affective commitment to change. The results of this study also confirm previous research which shows that employees' readiness to change can also act as a mediator between leadership style and affective commitment (Santhidran, 2013). In addition, leadership is also able to facilitate readiness to change and in turn will affect commitment to change (Walker et al., 2007), so it can be concluded that high affective commitment to change is influenced by how leaders implement change including in



informing change, persuading. , provide instructions, and involve employees in change planning (Barrett, 2010).

## V. Conclusion

The results of this study conclude that service quality has a positive and significant effect on the awareness of PBB-P2 Taxpayers. If the quality of tax services increases, then the awareness of taxpayers in paying PBB-P2. Service quality has a positive effect on taxpayer compliance in paying PBB-P2. If the quality of service increases, then taxpayer compliance in paying PBB-P2. Taxpayer awareness increases, taxpayer compliance in paying PBB-P2 will also increase, and taxpayer awareness does not mediate the effect of service on taxpayer compliance.

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