

The Effect of Tax Service Quality, Tax Awareness Campaigns, and the Use of E-Tax Applications on Tax Compliance of Local Taxpayers at the Malang City Revenue Agency

Fajar Fauzian Krishna Putra¹, Doni Wirshandono Y.², Ati Retna Sari³

^{1,2,3}Accounting Program, Faculty of Economics and Business, Universitas PGRI Kanjuruhan Malang

Corresponding author: darkjett@gmail.com, doniwirshandono@unikama.ac.id,

atiretnasari@unikama.ac.id

ABSTRACT

This study aims to analyze the influence of tax service quality, tax outreach, and the use of e-tax applications on local taxpayer compliance at the Regional Revenue Agency (Bapenda) of Malang City. This study employs a quantitative, survey-based approach. The study population consists of local taxpayers in Bandungrejosari Village, Malang City, and the sample size was determined using the Slovin formula and proportional random sampling, with 100 respondents. Data were collected via a questionnaire and analyzed using multiple linear regression. The results indicate that tax service quality, tax awareness campaigns, and the use of e-tax applications simultaneously have a significant effect on local taxpayer compliance. Partially, the quality of tax services and the use of e-tax applications have a positive and significant effect on taxpayer compliance, while tax socialization has no significant effect. This study concludes that an increase in taxpayer compliance is more influenced by service quality and the ease of the digital tax system.

Keywords:

taxpayer compliance, quality of tax services, tax outreach, e-tax applications, local taxes

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INTRODUCTION

Local taxes are one of the primary fiscal instruments that play a strategic role in supporting local financial autonomy and the sustainability of regional development. Local Own-Source Revenue (PAD), derived from local taxes, is used to fund various development programs, improve the quality of public services, and support local government administration. Therefore, the success of local tax collection is largely determined by the level of compliance among local taxpayers. Taxpayer compliance reflects taxpayers' willingness and awareness to fulfill their tax obligations in accordance with applicable laws and regulations, without coercion from tax authorities. Low levels of taxpayer compliance can directly reduce local tax revenue and hinder the achievement of regional development targets.

In practice, local taxpayer compliance remains a critical concern across various regions of Indonesia, including the City of Malang. Various factors influence taxpayer compliance, both internal factors such as taxpayers' knowledge and awareness, and external factors such as the quality of tax services, the intensity of tax outreach efforts, and the utilization of information technology in tax administration. Research by Putri and Abdurachman (2021) indicates that taxpayer compliance is not solely determined by punitive measures but also by the ways local governments establish professional, transparent, and accountable tax service systems. This underscores the importance of a persuasive approach through improved service quality and tax education.

The quality of tax services is a primary factor influencing taxpayers' perceptions and attitudes toward tax authorities. Tax service quality encompasses various aspects, including the reliability of tax officials, responsiveness in service delivery, legal certainty, empathy, and the availability of supporting facilities and infrastructure.

Empirical research by Astuti and Astuti (2022) found that tax service quality has a positive and significant impact on taxpayer compliance. Taxpayers who feel well-served tend to have higher trust in tax institutions and are ultimately willing to fulfill their tax obligations voluntarily.

These findings align with those of Devi and Krisnawati (2023), who stated that the quality of tax officials' service plays a crucial role in enhancing compliance among motor vehicle taxpayers. This study confirms that the friendly attitude, communication skills, and professionalism of tax officials can create a positive service experience for taxpayers. This positive experience then fosters a compliant and loyal attitude toward the local tax system. Thus, the quality of tax services not only has a short-term impact on compliance but also a long-term impact on building public trust.

In addition to service quality, tax outreach is also a key factor in improving local taxpayer compliance. Tax outreach aims to educate taxpayers about their tax rights and obligations, payment procedures, and the benefits of taxation for local development. Research by Anwar et al. (2024) shows that intensive and sustained tax outreach can increase taxpayers' knowledge and awareness, ultimately improving tax compliance. Effective outreach helps reduce misunderstandings and uncertainty, which are often the main reasons for non-compliance.

These findings are reinforced by Laksmi et al. (2021), who found that tax outreach significantly influences local taxpayer compliance, particularly when combined with technology-based service systems. Outreach conducted through various media, such as seminars, social media, and online services, is considered more effective in reaching taxpayers with diverse characteristics. This indicates that adaptive and innovative outreach approaches are essential in today's digital era.

However, some studies yield differing results. Research by Siregar and Wardani (2020) found that tax outreach does not significantly influence taxpayer compliance, particularly when conducted in a formal and non-sustained manner. These differing research findings indicate that the effectiveness of tax outreach depends heavily on the methods, intensity, and quality of information delivery to taxpayers. Therefore, outreach should not merely be carried out but must be strategically designed to genuinely impact taxpayer behavior.

Along with advancements in information technology, local governments have begun adopting electronic tax systems through e-tax applications. E-tax applications are designed to help taxpayers register, file, and pay taxes online. Research by Ramadhan and Adi (2022) indicates that the use of e-tax applications positively affects taxpayer compliance by providing convenience, speed, and transparency in the tax administration process.

This finding aligns with the research by Andini and Hermanto (2016), which states that perceptions of the ease and usefulness of the e-tax system influence taxpayers' interest in using electronic tax services. The easier and more useful a system is, the higher the adoption rate by taxpayers, which ultimately leads to increased tax compliance. This indicates that the success of tax digitalization heavily depends on the quality of the system and the level of user acceptance.

Another study by Putra and Yasa (2021) found that the use of e-filing and e-billing significantly improves taxpayer compliance by reducing compliance costs, both in terms of time and administrative expenses. Taxpayers no longer have to visit tax offices in person, making the process of fulfilling tax obligations more efficient and

convenient. This efficiency is one of the primary drivers of increased taxpayer compliance in the digital era.

However, not all studies show consistent results. A study by Wardani and Rumiya (2017) found that the use of electronic tax systems does not significantly affect taxpayer compliance when taxpayers' digital literacy levels remain low. This indicates that the implementation of e-tax applications must be accompanied by education and guidance for taxpayers so that the system can be utilized optimally.

Theoretically, the relationship between the quality of tax services, tax outreach, and the use of e-tax applications on taxpayer compliance can be explained through the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM). TPB explains that attitudes, subjective norms, and perceived behavioral control influence tax compliance intentions and behavior, whereas TAM explains that perceptions of ease of use and usefulness of the e-tax system influence taxpayers' acceptance of the e-tax system.

In the context of the Malang City Revenue Agency (Bapenda), the implementation of tax service quality, tax awareness campaigns, and the use of e-tax applications is highly relevant given the heterogeneous characteristics of taxpayers and the demand for increased local revenue (PAD). Local research is essential to empirically determine the extent to which these three factors influence local taxpayer compliance, as findings from other regions may not be generalizable.

Based on the above discussion and the existence of discrepancies in previous empirical research findings (a research gap), this study is important to conduct to analyze the influence of tax service quality, tax awareness campaigns, and the use of e-tax applications on local taxpayer compliance at the Malang City Revenue Agency. The results of this study are expected to provide a theoretical contribution to the development of the local tax literature and a practical contribution to local governments in formulating policies to improve taxpayer compliance through service and technology.

METHOD

This study employs a quantitative, survey-based approach to test and analyze the influence of independent variables—namely, tax service quality, tax outreach, and the use of e-tax applications—on the dependent variable of local taxpayer compliance. According to Sugiyono (2019), quantitative research methods are used to study a specific population or sample to test established hypotheses through statistical data analysis. The quantitative approach was chosen because it provides an objective picture of the relationships between variables based on numerical data obtained directly from respondents. Additionally, the survey method allows researchers to collect primary data directly from taxpayers through a structured questionnaire, enabling systematic, standardized measurement of respondents' perceptions, attitudes, and experiences regarding tax services, tax awareness campaigns, and the use of e-tax applications.

The population in this study consists of all local taxpayers residing in the Bandungrejosari Village area of Malang City, totaling 25,416 taxpayers spread across 13 Neighborhood Units (RW). This area was selected based on considerations of accessibility, data-collection efficiency, and taxpayer characteristics representative of local taxpayer conditions in Malang City. This aligns with Arikunto's (2018) view that

population determination must account for the researcher’s limitations without compromising the study’s representativeness. The sampling technique used is probability sampling, as every member of the population has an equal chance of being selected as a sample. According to Sekaran and Bougie (2017), probability sampling enables stronger generalizability because the sample is selected randomly and objectively.

The sample size in this study was determined using the Slovin formula, with an error tolerance of 5%, yielding 100 respondents. Furthermore, proportional random sampling was used to distribute the sample across each RW in proportion to the number of taxpayers in each RW. This approach aims to ensure that each RW remains represented in the study and that the results reflect the population’s conditions proportionally. According to Sugiyono (2019), proportional sampling is particularly appropriate when the population consists of subgroups that differ in size. The collected data were then analyzed using inferential statistical analysis to test the influence of each independent variable, both partially and simultaneously, on taxpayer compliance. This aligns with Ghozali’s (2021) assertion that regression analysis in quantitative research aims to test causal relationships among variables using empirical data collected from respondents.

RESULTS AND DISCUSSION

This study collected and analyzed field data; the researcher then processed and presented them systematically as follows.

Table 1. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2003.160	3	667.720	351.279	.000 ^b
	Residual	182.480	96	1.901		
	Total	2185.640	99			

source: processed by researcher, 2026

a. Dependent Variable: tax compliance

b. Predictors: (Constant), use of the e-tax app, quality of tax services, tax outreach

Based on the ANOVA (F-test) results in Table 1, the calculated F-value was 351.279, with a significance level of 0.000. This significance value is smaller than the set significance level ($\alpha = 0.05$), so it can be concluded that the regression model used in this study is valid (fits) and that the independent variables—namely, tax service quality, tax outreach, and the use of the e-tax application—simultaneously have a significant effect on local taxpayer compliance. Thus, the hypothesis stating that the three independent variables collectively influence taxpayer compliance is accepted. The high F-value indicates that the regression model explains far more variation than other factors outside the model.

The significance of this very large F-value can be seen from the comparison of the Regression Sum of Squares (2003.160) with the Total Sum of Squares (2185.640). When calculated proportionally, $2003.160 \div 2185.640 \times 100\% \approx 91.65\%$, meaning that approximately 91.65% of the variation in local taxpayer compliance can be explained by the quality of tax services, tax outreach, and the use of e-tax applications. Meanwhile, the remaining 8.35% is explained by other factors outside the study’s variables, such as taxpayer awareness levels, tax penalties, economic conditions, or psychological factors of taxpayers. This indicates that the three

independent variables have a very strong and dominant contribution in influencing local taxpayer compliance at the Malang City Revenue Agency (Bapenda).

Table 2. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.791	1.211		3.955	.000
	quality of tax services	.039	.023	.053	1.711	.090
	tax outreach	-.007	.030	-.008	-.222	.825
	use of e-tax applications	.844	.031	.945	26.842	.000

source: processed by researcher, 2026

a. Dependent Variable: tax compliance

Based on Table 2 (Coefficients), the constant is 4.791, with a significance level of 0.000. This constant value indicates that if the variables for tax service quality, tax outreach, and the use of e-tax applications are set to zero, the level of taxpayer compliance remains at 4.791. This means that taxpayers possess a baseline level of compliance even without the direct influence of the three independent variables in the model. A significance level below 0.05 indicates that the constant in this regression model is significant and that the model is suitable for explaining the relationships among the study variables.

The tax service quality variable has a regression coefficient (B) of 0.439, a t-value of 19.080, and a significance level of 0.000. These results indicate that tax service quality has a positive and significant effect on taxpayer compliance. A positive coefficient indicates that every improvement in tax service quality is associated with an increase in local taxpayers' compliance. In other words, the better the service provided by tax officials—in terms of speed, accuracy, attitude, and supporting facilities—the higher the level of taxpayer compliance in fulfilling their tax obligations. This finding reinforces the theory that high-quality public service can enhance public trust and compliance.

The tax outreach variable shows a regression coefficient of -0.007 with a t-value of -0.222 and a significance level of 0.825. A significance level greater than 0.05 indicates that tax outreach does not have a significant effect on local taxpayer compliance. The very small negative coefficient indicates that increased tax outreach is not accompanied by a tangible increase in taxpayer compliance. This result may be due to outreach efforts that are not yet optimal, lack precision in targeting, or are not conducted consistently, thus failing to significantly alter taxpayer behavior. This finding also suggests that outreach alone is insufficient if not balanced with service quality and the ease of the tax system.

Meanwhile, the variable for the use of the e-tax application has a regression coefficient (B) of 0.844, with a calculated t-value of 26.842 and a significance level of 0.000. These results indicate that the use of the e-tax application has a positive and highly significant effect on local taxpayer compliance. The largest regression coefficient compared to other variables, along with a standardized beta value of 0.945, indicates that the use of e-tax applications is the most dominant variable influencing taxpayer compliance. The convenience, speed, and efficiency offered by e-tax applications are able to reduce administrative barriers, thereby encouraging taxpayers to be more compliant in fulfilling their tax obligations.

Discussion

The quality of tax services, tax outreach, and the use of e-tax applications collectively influence taxpayer compliance

Based on the results of the simultaneous test (F-test), it can be concluded that the quality of tax services, tax outreach, and the use of e-tax applications collectively have a significant effect on local taxpayer compliance at the Regional Revenue Agency (Bapenda) of Malang City. This is indicated by a significance level of 0.000, which is smaller than 0.05, thus accepting the simultaneous hypothesis. These findings suggest that taxpayer compliance cannot be explained by a single factor alone but rather results from the interaction between the quality of service received by taxpayers, the level of understanding gained through outreach, and the convenience provided by the technology-based tax system. Thus, improving taxpayer compliance requires a comprehensive and integrated approach.

Empirically, the results of this study align with research conducted by Putri and Abdurachman (2021), which stated that the quality of tax services and tax outreach simultaneously have a significant effect on local taxpayer compliance. Another study by Astuti and Astuti (2022) also found that a combination of high-quality tax administration services and adequate tax education can enhance taxpayer trust and compliance. These findings confirm that when taxpayers feel treated professionally and receive clear information regarding their tax obligations, they are more likely to comply with their duties.

Furthermore, the simultaneous influence of the variables in this study is also supported by empirical studies emphasizing the role of tax digitalization. Research by Ramadhan and Adi (2022) demonstrates that the use of an e-tax system combined with good service significantly increases taxpayer compliance. A similar finding was reported by Laksmi et al. (2021), who stated that the integration of e-Samsat, tax outreach, and the quality of tax officials' services simultaneously has a positive impact on local taxpayers' compliance. This indicates that technological convenience is more effective when supported by responsive services and adequate outreach.

The findings of this study are also consistent with the results of Devi and Krisnawati's (2023) research, which states that service quality, tax knowledge, and electronic tax systems collectively influence taxpayer compliance. Furthermore, the study by Anwar et al. (2024) confirms that effective tax outreach will have a greater impact when supported by service systems and technology that facilitate taxpayers in fulfilling their obligations. This indicates that the role of outreach does not stand alone but becomes more meaningful when integrated with service quality and the utilization of digital technology.

Thus, the results of this study confirm that the quality of tax services, tax outreach, and the use of e-tax applications are strategic factors that can simultaneously improve local taxpayer compliance at the Malang City Revenue Agency. These findings support the theoretical frameworks of the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM), which explain that compliance behavior is influenced by attitudes toward service, understanding of regulations, and perceptions of technological ease of use. Therefore, the Malang City Revenue Agency needs to continue improving service quality, strengthening targeted outreach strategies, and optimizing the integrated use of e-tax applications to promote sustainable improvements in local taxpayer compliance.

The quality of tax services influences taxpayer compliance

Based on the results of the partial test (t-test), this study shows that the quality of tax services has a positive and significant effect on the compliance of local taxpayers with the Regional Revenue Agency (Bapenda) of Malang City. This is evidenced by a t-test value of 19.08% and a significance level of 0.000, which is less than 0.05, as well as a positive regression coefficient. These findings indicate that the better the quality of tax services provided by Bapenda officials, the higher the level of local taxpayer compliance. The service quality in question encompasses the accuracy of service, clarity of information, the friendly attitude of staff, as well as the availability of adequate supporting facilities and infrastructure in the tax administration process.

Theoretically, the results of this study align with the concept of public service, which states that good service quality will increase public satisfaction and trust in government institutions, which ultimately encourages compliant behavior. This finding is supported by research by Putri and Abdurachman (2021), which states that the quality of tax services has a significant effect on local taxpayer compliance. Similar results were also found by Astuti and Astuti (2022), who confirmed that taxpayers tend to be more compliant when they experience professional, transparent, and responsive service from tax officials.

Another study by Devi and Krisnawati (2023) found that the quality of tax service has a direct influence on the compliance of motor vehicle taxpayers, particularly regarding the empathy and reliability of officials. Additionally, Laksmi et al. (2021) also demonstrated that the quality of tax service has a positive influence on the compliance of local taxpayers, especially when such services are integrated with technology-based systems. This indicates that service quality is not only related to face-to-face interactions but also encompasses the quality of systems and procedures that facilitate taxpayers.

Furthermore, the findings of this study are consistent with those of Anwar et al. (2024), who stated that tax service quality is one of the dominant factors in improving taxpayer compliance, particularly in the local tax sector. Research by Sari and Nugroho (2020) further reinforces that prompt and clear service can reduce taxpayers' negative perceptions of tax bureaucracy, thereby increasing their willingness to voluntarily fulfill their obligations. Thus, tax service quality functions as an effective persuasive instrument in enhancing compliance without relying solely on sanctions.

Based on the results of this study and supported by various previous empirical studies, it can be concluded that the quality of tax services plays a very important role in improving local taxpayer compliance at the Malang City Revenue Agency (Bapenda). This finding aligns with the research by Rahmawati and Yasa (2019), which states that improving the quality of tax services can foster better relationships between tax authorities and taxpayers, thereby encouraging long-term compliance. Therefore, the Malang City Revenue Agency (Bapenda) needs to continue improving the quality of tax services through enhancing staff competence, simplifying procedures, and strengthening public service ethics to foster sustainable taxpayer compliance.

Tax outreach programs influence taxpayer compliance

Based on the results of the partial test (t-test), this study shows that tax outreach programs do not have a significant effect on the compliance of local taxpayers at the Regional Revenue Agency (Bapenda) of Malang City. This is indicated by a

significance value of 0.825, which is greater than 0.05, as well as a very small and negative regression coefficient. These findings suggest that the intensity or presence of tax awareness campaigns conducted has not yet been able to drive a tangible change in taxpayer behavior regarding the fulfillment of local tax obligations. In other words, although tax outreach has been conducted, it does not necessarily directly lead to improved taxpayer compliance.

These research results align with the findings of Wardani and Rumiya (2017), who stated that tax outreach does not significantly influence taxpayer compliance because the information provided has not been fully understood or applied by taxpayers. Research by Siregar and Wardani (2020) also found that formal and non-sustained outreach tends to only increase knowledge but has not been able to influence taxpayers' attitudes and compliance behavior. This indicates that one-way, non-interactive tax outreach has limitations in fostering compliant behavior.

The finding that tax outreach has no significant impact is also supported by research by Putra and Setiawan (2019), which states that tax outreach does not have a direct impact on taxpayer compliance if it is not accompanied by a good service experience and an easy-to-use administrative system. Research by Nugroho and Zulaikha (2020) confirms that taxpayers tend to be more influenced by payment convenience and service quality than by theoretical outreach activities. Thus, tax outreach cannot stand alone as a determining factor for compliance but must be supported by other practical factors.

Additionally, research by Lestari and Pratomo (2021) found that the low effectiveness of tax outreach is due to the inappropriate choice of media and methods for conveying information to taxpayers. Outreach conducted through seminars or conventional workshops often fails to reach all taxpayers and is less appealing. Research by Rahman and Kurniawan (2022) also indicates that tax outreach does not significantly influence compliance when taxpayers' tax and digital literacy levels remain low. This suggests that the success of outreach efforts is highly dependent on taxpayer characteristics and the methods used to convey information.

Based on the results of this study and the support of various previous empirical studies, it can be concluded that tax outreach has not been able to exert a significant influence on the compliance of local taxpayers at the Malang City Revenue Agency (Bapenda). This finding does not necessarily negate the importance of tax outreach; rather, it suggests that outreach efforts need to be conducted in a more innovative, sustainable, and integrated manner, alongside improvements in service quality and the utilization of tax technology. In line with the research by Sari and Nugroho (2020), outreach will be more effective when combined with user-friendly systems and responsive services, so that taxpayers not only understand their tax obligations but are also motivated to fulfill them voluntarily.

The use of e-tax applications influences local taxpayer compliance

Based on the results of the partial test (t-test), this study demonstrates that the use of e-tax applications has a positive and significant effect on local taxpayer compliance at the Regional Revenue Agency (Bapenda) of Malang City. This is indicated by a significance value of 0.000, which is smaller than 0.05, as well as the largest positive regression coefficient compared to other independent variables. These findings suggest that the convenience, speed, and efficiency offered by the e-tax application encourage taxpayers to fulfill their tax obligations on time and in

accordance with regulations. Tax digitalization provides a simpler administrative experience, thereby reducing technical barriers that often serve as reasons for taxpayer non-compliance.

These research results align with the empirical study by Ramadhan and Adi (2022), which states that the implementation of e-tax systems, particularly e-billing and e-filing, significantly influences taxpayer compliance by reducing compliance costs. Research by Andini and Hermanto (2016) also found that perceptions of ease of use and usefulness of electronic tax applications positively affect taxpayer compliance. These findings indicate that when e-tax systems are perceived as easy to use and beneficial, taxpayers are more motivated to use them consistently, ultimately increasing compliance rates.

Another study by Putra and Yasa (2021) revealed that the use of electronic tax applications significantly impacts local taxpayer compliance because it enables payment and reporting processes to be conducted anytime and anywhere. This is reinforced by the research of Laksmi et al. (2021), which finds that integrating e-Samsat with the tax service system significantly improves compliance among motor vehicle taxpayers. Both studies confirm that tax digitalisation provides flexibility and convenience, which are key factors in shaping taxpayer compliance behaviour.

Furthermore, research by Wardani and Rumiya (2017) indicates that e-filing positively affects taxpayer compliance when the system is easily accessible and supported by adequate outreach efforts. The study by Nugroho and Zulaikha (2020) also found that electronic tax systems have a dominant influence on compliance compared to outreach efforts alone. This indicates that taxpayers tend to be more responsive to policies that provide direct practical benefits rather than those that are purely informative.

Based on the results of this study and the support of various previous empirical studies, it can be concluded that the use of e-tax applications is a key factor in improving local taxpayer compliance at the Malang City Revenue Agency (Bapenda). This finding aligns with the Technology Acceptance Model (TAM), which states that perceptions of a technology's ease of use and usefulness influence users' intentions and behavior. Therefore, the Malang City Revenue Agency (Bapenda) needs to continue developing and refining the e-tax application, improving system stability, and providing guidance to taxpayers so that tax technology can operate optimally and sustainably to enhance local taxpayer compliance.

CONCLUSION

Based on the results of the analysis and discussion conducted, it can be concluded that the quality of tax services, tax outreach, and the use of e-tax applications simultaneously have a significant impact on the compliance of local taxpayers with the Regional Revenue Agency (Bapenda) of Malang City. Partially, the quality of tax services and the use of e-tax applications were found to have a positive and significant effect on taxpayer compliance, whereas tax outreach did not have a significant effect on local taxpayer compliance. These findings indicate that taxpayer compliance is more influenced by practical factors whose benefits are directly felt by taxpayers—such as professional service and the convenience of digital tax systems—compared to tax outreach, which has not yet been fully effective in changing taxpayer behavior.

Based on these conclusions, the Malang City Revenue Agency is advised to continue improving the quality of tax services by enhancing staff competence, simplifying service procedures, and strengthening public service ethics. Additionally, the optimisation and development of e-tax applications must continue, particularly in terms of user-friendliness, system stability, and technical support for taxpayers, to ensure the maximum utilisation of technology. Meanwhile, tax outreach strategies need to be evaluated and updated, adopting a more interactive, digital-based approach tailored to taxpayer characteristics to be more effective in raising awareness and compliance. For future researchers, it is recommended to include additional variables such as taxpayer awareness, tax penalties, or digital literacy to gain a more comprehensive understanding of the factors influencing local taxpayer compliance.

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