

The influence of understanding *suci tata ngesti tunggal* teaching and tax sanction on prospective taxpayers intention to comply

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Abstract

This research aims to find out whether understanding *suci tata ngesti tunggal* teachings and tax sanctions influences prospective taxpayers' intention to comply. The sample population in this research were active students in the Special Region of Yogyakarta. The sampling method that the author uses is snowball sampling. This research used quantitative methods by distributing questionnaires to 103 respondents. The results of this research indicate that understanding *suci tata ngesti tunggal* teachings and tax sanctions influences prospective taxpayers' intention to comply.

Keywords: Understanding of *Suci Tata Ngesti Tunggal* Teachings, Tax Sanctions, Intention to Comply

INTRODUCTION

Taxes are a large source of income in Indonesia and must be collected. Taxes are used for general purposes to finance various state facilities, for example funding roads, schools, hospitals and public transportation. If people do not pay taxes then the development of state facilities could be problematic. Law of the Republic of Indonesia Number 28 of 2007 Article 7 Tax states that taxes are obligatory payments owed to the state by individuals or organisations acting in a coercive manner in accordance with the law, without any form of payment in kind, and are used for state purposes.

Judging from the Ministry of Finance's DJP data, at the end of 2022, total SPT receipts will be 15.87 million SPT from a total of 19.07 million taxpayers. So it can be concluded that the taxpayer compliance ratio at the end of 2022 is 83.2%. When compared with 2021, the number of Taxpayers submitting SPT in 2022 decreased by 0.87%.

Judging from the phenomena that occur, taxpayer compliance is still a problem that needs to be addressed at this time. Apart from reducing potential income, low tax compliance will make the tax system no longer reliable as a source of income. So, to maximize tax revenue, the Directorate General of Taxes must be able to increase taxpayer compliance in recording, calculating, paying and reporting their tax obligations (Herviana & Halimatusadiah, 2022).

There are numerous determinants that can impact the compliance intentions of potential taxpayers. Tax compliance intention refers to the propensity of a taxpayer to adhere to their tax obligations. A taxpayer's intention to comply with his taxes is motivated by the taxpayer's desire to comply with taxes (S. Dewi, 2021). When tax compliance increases, managing infrastructure will become easier.

The first factor that influences prospective taxpayers' intention to comply with taxes is an understanding of *suci tata ngesti tunggal* teachings. Understanding the *suci tata ngesti tunggal* teachings is an understanding of the teachings in one of the mandates given by Ki Hadjar Dewantara, namely in the form of a fatwa regarding aspects of life. *Suci tata ngesti tunggal* is defined as an independent person, guided by sincerity, willing to make sacrifices, disciplined to achieve unity and oneness (Kurniawan, 2014). One character education that is in line with *suci tata ngesti tunggal* teachings is discipline. In character education, students need discipline because it includes the act of behaving in an orderly manner and obeying predetermined rules (Pakai, 2022). This is in line with the obedient intention of a student or prospective taxpayer to comply and be disciplined with the applicable tax regulations.

The second factor is tax sanctions. Compliance with the stipulations of tax laws and regulations (tax norms) ensures the imposition of tax sanctions. The purpose of tax sanctions is to deter taxpayers from contravening relevant tax regulations (Gunawan et al., 2022). Tax sanctions too can cause taxpayers to fulfill their tax obligations because taxpayers will think about heavy sanctions in the form of fines for unlawful acts committed in an effort to avoid tax (Agustin & Putra, 2019).

This research develops previous research conducted by Dewi & Merkusiwati, 2018 with the title *The Influence of Taxpayer Awareness, Tax Sanctions, E-Filing, and Tax Amnesty on Taxpayer Reporting Compliance*. The results obtained from previous research are that tax sanctions have a positive impact on taxpayer reporting compliance. The difference between this research and previous research is seen from the perspective of prospective taxpayers because previous research focused more on the taxpayer's perspective. This research also uses Tamansiswa teachings, namely understanding *suci tata ngesti tunggal* teachings.

LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

Literature Review

Attribution Theory

Based on Fritz Heider, who first discovered attribution theory in his writing entitled *The Psychology of Interpersonal Relations* in 1958, attribution theory explains a person's behavior. Attribution theory states that the behavior of other people or oneself is caused by internal or external parties (Oktiawati, 2022). The relationship between attribution theory and this research is that a person's determination to comply or not fulfill tax obligations is impact by internal and external factors. In accordance with the explanation of attribution theory, the meaning of *suci tata ngesti tunggal* is an internal factor that influences a person's behavior. Attribution theory also explains tax sanction variables that are in accordance with external factors. Tax sanctions are categorized as an external factor because sanctions are punishments given by the authorities and are used to ensure that prospective taxpayers comply with applicable regulations.

Suci Tata Ngesti Tunggal

"*Suci Tata Ngesti Tunggal*" is a fatwa issued by Ki Hadjar Dewantara which means inner purity, orderly birth leading to perfection. *Suci* means clean or not mentally dirty. *Tunggal* means orderly behavior. *Ngesti* or *Esti* means goal (lofty ideals), single means united to form a strong whole. If it is related to taxpayers who apply these teachings, namely taxpayers will always be honest and obedient to their tax obligations because with honest and obedient taxpayers, the goal of the tax itself will be achieved and when taxpayers behave honestly and obedient, then taxpayers will behave honestly and obediently the country will prosper easier.

Tax Sanction

According to Kedang & Suryono, 2020, sanctions are legal actions given to individuals or groups who violate the rules or provisions stipulated in law. Tax sanctions serve as an assurance that individuals will comply with and observe tax regulations; that is to say, they are accompanied by evident repercussions that deter potential taxpayers from contravening tax compliance. Strict application of tax sanctions towards taxpayers who fail to meet their tax obligations has the potential to enhance taxpayer compliance (Hermadani, 2021).

Prospective Taxpayers Intention to Comply

According Hidayah & Mudjiyanti, 2020 intention is intention, which is generally defined as a strong desire to do something. When related to tax compliance, intention is defined as the prospective taxpayer's desire to comply or not in carrying out their taxation (Utama et al., 2022). In principle, taxpayer compliance is the taxpayer's actions in fulfilling his tax obligations in accordance with the provisions of a country's laws and regulations and tax implementation regulations (Saputri & Rahayu, 2021)). Registering, reporting, calculating and paying taxes owed as well as paying tax arrears is a form of compliance that taxpayers

must have. When taxpayers have a compliant attitude towards their taxes, taxpayers will avoid fines or sanctions imposed.

Hyphotesis Development

The influence of *suci tata ngesti tunggal* teachings on prospective taxpayers' intention to comply

Suci Tata Ngesti Tunggal teachings are teachings or what is called a fatwa on the principles of independent living conveyed by Ki Hajar Dewantara. This teaching means inner purity and an orderly life and the pursuit of ideals. *Tunggal* can be interpreted as "one" so that it can be interpreted as purity and order leading to unity (Muthoifin, 2015). If it is related to compliance, prospective taxpayers will try to comply by paying their taxes, this is a manifestation of their obligations and the role of taxpayers to directly and jointly realize the welfare of society. Attribution theory supports this research that a person's behavior is caused by internal and external factors within a person. *Suci Tata Ngesti Tunggal* teachings are one of the internal factors that can influence prospective taxpayers' compliant intentions. When prospective taxpayers understand the *Suci Tata Ngesti Tunggal* teachings, prospective taxpayers will try to comply with their tax obligations.

H1 : *Suci tata ngesti tunggal* teachings have a positive effect on prospective taxpayers' intention to comply

The influence of tax sanctions on prospective taxpayers' intention to comply

Sanctions are government actions in the form of punishments imposed on someone who violates the regulations or sanctions that have been imposed (Erawati & Rahayu, 2021). Tax sanctions are given to taxpayers who commit tax evasion. The stricter the sanctions given to taxpayers, the more taxpayer compliance will increase because sanctions can be detrimental to taxpayers. Based on attribution theory, tax sanctions are external factors or factors influenced by the surrounding environment that force individuals to do this. Tax sanctions are categorized as external factors because they come from outside the taxpayer or can also be due to forced circumstances (I. S. P. Putra & Suryono, 2020).

H2 : Tax sanctions have a positive effect on prospective taxpayers' intention to comply

METHODS

Research Design

This research uses quantitative research approaches. Quantitative data is data in the form of numbers that can be processed which are used to understand the results of variable measurements used in research. Using primary data, it can be formed into an online questionnaire which is distributed via Google Form. The data collection technique uses a snowball sampling method by distributing a questionnaire to several people and then distributing it more widely to obtain more data online. The population used in this research were active students in the Special Region of Yogyakarta. The sample used in this research was 100 active students in the Special Region of Yogyakarta. In this research it consists of 2 independent variables, namely *suci tata ngesti tunggal* teachings and tax sanctions, while the dependent variable in this research is the intention to comply with prospective taxpayers.

Population, Sample and Sampling Techniques

Sugiyono, 2013 defines a population as a generalised area made up of items or subjects with particular attributes and characteristics that are chosen by research in order to be examined and conclusions drawn from. Students in Yogyakarta's Special Region served as the research's population.

Sugiyono, 2013 states that the sample is representative of the size and makeup of the entire population. In this research, 100 students from Yogyakarta's Special Region served as the sample.

In this research, the sampling technique uses a snowball sampling method by distributing online questionnaires to several people and then distributing it more widely to obtain more data.

Instrument

Research instruments are tools used by researchers to obtain information or data regarding variables that are being researched in an accurate and systematic manner. This research uses a Likelihood scale which consists of 5 scales to obtain accurate data. Inverse comparison assessment is also used between positive and negative statements which aims to measure the accuracy of the data filled in by the respondent. The following is a grid of instruments for understanding *suci tata ngesti tunggal* teachings and tax sanctions on the intention to comply with prospective taxpayers.

Table 1. List of Question for Interview

Variable	Operational Definition	Indicator	Question	Scoring (+/-)
Understanding the Teachings of <i>Suci Tata Ngesti Tunggal</i>	Understanding the teachings of <i>suci tata ngesti tunggal</i> , its meaning requires inner purity, clarity of thought, noble ideals and physical order or national discipline, to achieve noble ideals in the form of progress and success for the entire Indonesian nation, nation and people (Tulus, 2012).	1. <i>Suci</i> means clean or not dirty inside (Tjahjono, 2020)	2. As a student I will always behave honestly	+
		2. <i>Tata</i> means orderly behavior (Tjahjono, 2020)	3. I have the intention to comply with applicable norms	+
			4. As a student I am used to obeying rules	-
			5. Acting in an orderly manner makes me anxious	-
		3. <i>Ngesti</i> or <i>Esti</i> means goal (lofty ideals) (Tjahjono, 2020)	6. The purpose of regulations is not solely to benefit a party	+
			7. By knowing the purpose of taxes, I will intend to comply with taxes	+
		4. <i>Tunggal</i> means united/single to form a strong union (Tjahjono, 2020)	8. In my opinion, by uniting we will form a strong union	+
			9. By jointly complying with taxes, we can immediately achieve shared prosperity	+
			10. Tax sanctions must be imposed on all taxpayers who are late in reporting and paying taxes	+
		Tax Sanction	Tax sanctions are a deterrent (preventive) so that taxpayers do not violate tax norms (Wardani & Rumiyatun, 2017).	1. Delays in reporting and paying taxes must be subject to sanctions (Mulyati & Ismanto, 2021).
12. Imposing sanctions for being late in reporting or paying is reasonable	+			
13. Tax sanctions are given to taxpayers based on the type of violation	+			
2. Level of application of sanctions (Mulyati & Ismanto, 2021).	14. Criminal sanctions are a type of severe sanction that does not have a deterrent effect			-
15. Administrative sanctions imposed on	+			

Variable	Operational Definition	Indicator	Question	Scoring (+/-)
			violators of tax regulations are very light	
		3. Sanctions are used to increase taxpayer compliance (Mulyati & Ismanto, 2021).	16. With tax sanctions, I will be obedient in paying taxes 17. I will avoid behavior that results in receiving sanctions 18. In my opinion, imposing heavy sanctions can increase compliance	+ +
		4. Elimination of sanctions increases taxpayer compliance (Mulyati & Ismanto, 2021).	19. Sanctions make me reluctant to pay taxes 20. With no administrative sanctions in the form of fines, I will be more compliant with taxes	+ +
Intent to Comply (Y)	Tax compliance intention is a taxpayer's willingness to behave in compliance with his taxes (Suryani & Yushita, 2017).	1. The tendency to carry out tax obligations (Wardani et al., 2022)	21. I intend to register my NPWP on my own behalf 22. I intend to fill out a tax return not in accordance with the provisions of the applicable law 23. I intend to be punctual in carrying out tax obligations such as paying taxes on time 24. I will report taxes according to the actual situation 25. If there are tax arrears I will be willing to pay them	+ - + +
		2. The decision to comply with taxation (Wardani et al., 2022).	26. If I can't report my taxes then I try to give power of attorney to someone else 27. I intend to pay my taxes on time because many places provide tax payment services 28. The advent of technology in reporting SPT makes me intend to report my taxes on time because it is efficient	+ + +

Source: Data processed

RESULTS AND DISCUSSIONS

Data Quality Test

Validity Test

The validity test aims to measure whether the questionnaire is valid and suitable for use for hypothesis testing. Based on the validity test carried out using IBM SPSS 23 with the calculated r result being greater

than the r table, namely 0.193, it can be concluded that all question items regarding understanding of *suci tata ngesti tunggal* teachings and tax sanctions are declared valid.

Reability Test

The purpose of reliability testing is to determine whether or not a given questionnaire instrument can be relied upon. Reliability of a questionnaire variable is determined by a Cronbach's alpha value ≥ 0.6 . Cronbach's alpha was found to be greater than 0.6 in this study's reliability test, indicating that the understanding of *suci tata ngesti tunggal* teachings and tax sanctions is deemed reliable.

Normality test

Finding out if the independent and dependent variables have a normal distribution or not is the goal of the normality test (Ghozali, 2018). In this research, it is known that the probability value is 0.107, which means it is greater than 0.05, so it is suitable for use in research because the data has a normal distribution.

Multicollinearity Test

The multicollinearity test uses tolerance values and variance inflation factor (VIF). If the tolerance value is > 0.10 or the VIF value is < 10 then the model can be declared free of multicollinearity. In this research, the tolerance value for the variable understanding of STNT teachings was 0.664 and tax sanctions were 0.479, meaning the tolerance value > 0.10 . The VIF value for the variable understanding *suci tata ngesti tunggal* teachings is 1.506 and tax sanctions is 2.089, which means the VIF value for both variables is < 10 . From these results it can be concluded that these variables are suitable for use in research because the data does not have multicollinearity problems.

Heteroskedasticity Test

The purpose of the heteroscedasticity test is to determine whether the residuals of one set of observations and those of another group of observations exhibit unequal variances in a relational model (Ghozali, 2018). In this study, to test the occurrence of heteroscedasticity or not using the Glejser test. If the sig value is > 0.05 , it can be said that the relational equation model does not experience heteroscedasticity. In this study, the sig for the *suci tata ngesti tunggal* understanding variable is 0.068 and for tax sanctions is 0.125, so it can be said that the regression equation model does not experience heteroscedasticity.

Multiple Linear Refression Analysis

F Test

The goodness-of-fit test is carried out to measure the accuracy of the sample relation function in assessing the actual value statistically (Ghozali, 2018). In this test, if the sig value is < 0.05 or calculated $F >$ table F then there is a simultaneous influence of variable X on variable Y .

Table 2. Model Fit Test Table

Modell	Sum of Squares	df	Melan Square	F	Sig.
1 Regression	,828	2	,207		39,226,000 ^b
Residual	,517	100	,005		
Total	1,346	102			

Source: Data processed

Table 4.17 presents the outcomes of the F test, which indicate that there is an influence between variable X and Y with the calculated F value of 39.226 more than the F table of 3.09, this research model has a significant influence and is said to be fit.

Coefficient of Determination (Adjusted R²)

Determination coefficients are carried out to find out the magnitude of the contribution of the independent variables simultaneously to the dependent variables.

Table 3. Coefficient of Determination (Adjusted R²) Test Table

<i>Modell</i>	<i>R</i>	<i>R Squarel</i>	<i>Adjusteld R Squarel</i>	<i>Std. Elrror of thel Elstimatel</i>
1	,785 ^a	,616	,600	,07266

a. **Predictors: (Constant), understanding suci tata ngesti tunggal teachings and Tax Sanction**

Source: Data processed

Based on the table above, it can be seen that the R value is 0.785, the R square value is 0.616, and the adjusted R Square value is 0.600. Based on these values, it can be stated that the variable influence of the understanding of *suci tata ngesti tunggal* teachings (X1) and tax sanctions (X2) is able to influence the implementation variable, namely the intention to comply with prospective taxpayers (Y) is equal to 60% and the remaining 40% is impact by variables outside this research.

T Statistical Test

The degree to which a single variable explains the model's other variables is demonstrated by the T statistical test (Ghozali, 2018). When the significance value is < 0.05 or 5%, it is concluded that the hypothesis is significant.

Table 4. T Test Tabel

Coefficients ^a	Unstandardized Coefficients		Standardized Coefficients	
	B	Std. Error	Beta	T
			Sig.	
(Constant)	-,378	,439		-,861
Understanding Suci Tata Ngesti Tunggal Teachings	,291	,141	,159	2,064
Tax Sanction	,267	,095	,255	2,822

a. Dependent Variable: Prospective Taxpayer's Intention to Comply

Source: Data processed

Based on table 4.19, to test the first hypothesis, the results of the understanding *suci tata ngesti tunggal* teachings have been recorded at $0.042 < 0.05$ with a t value of $2.064 > 1.98397$ also the B value shows a positive number, namely 0.159, so it can be concluded that the understanding of the sacred teachings of the single spiritual system has a positive influence. regarding the prospective taxpayer's intention to comply. The first hypothesis is supported.

Testing the second hypothesis, the results obtained were that the significance value for tax sanctions was $0.006 < 0.05$ with a t value of $2.822 > 1.98397$ and the B value showed a positive number, namely 0.255, so it could be concluded that tax sanctions had a positive impact on the intention to comply with prospective taxpayers. The third hypothesis is supported.

Discussions

The Effect of Understanding *Suci Tata Ngesti Tunggal* on Prospective Taxpayers' Intention to Comply

The first hypothesis proposed in this research is the understanding of *suci tata ngesti tunggal* teachings. This hypothesis testing was carried out through the T test and showed that the understanding of the *suci tata ngesti tunggal* teachings had a significance value of $0.042 < 0.05$ with a calculated t value of $2.064 > t$ table

1.98447, so it can be concluded that the hypothesis of understanding the *suci tata ngesti tunggal* teachings has a positive influence on the intention to comply with prospective taxpayers can be accepted.

The nature of students who are accustomed to obeying regulations makes students as prospective taxpayers reluctant to comply with tax regulations. This orderly nature can help students avoid non-compliance in fulfilling their tax obligations. This is supported by the statement contained in the questionnaire, namely "as a student, I am used to obeying a rule." The majority of respondents answered strongly in the agreement, which means that the respondents were already accustomed to obeying the regulations that were implemented. This means that the disciplined nature of students is high so that they are reluctant to comply with tax regulations.

This is in line with attribution theory which explains that a person's cell behavior is caused by internal factors. *Suci Tata Ngesti Tunggal* itself means that purity and purity lead to perfection (Zuriatin et al., 2021). The understanding of *Suci Tata Ngesti Tunggal* teachings teaches that orderliness or discipline will lead to perfection, which means that when taxpayers comply with their taxes, this will lead to social welfare. Individuals who have an understanding of *Suci Tata Ngesti Tunggal* teachings will try to comply with tax regulations, but on the contrary, when individuals do not understand *Suci Tata Ngesti Tunggal* teachings, their intention to comply with taxes will decrease.

The Effect of Tax Sanctions on Prospective Taxpayers' Intention to Comply

The second hypothesis in this research is tax sanctions. Testing of the third hypothesis was carried out through the T test and the results obtained were that the significance value of tax sanctions was $0.006 < 0.05$ with a calculated t value of $2.822 > t$ table 1.98447 and the correlation coefficient value showed a positive number, namely 0.255, so it could be concluded that the tax sanctions hypothesis had a positive influence on the intention to comply. prospective taxpayers can be accepted.

The tax sanctions implemented by the government will increase students' intention to comply with their tax obligations. The government's integrity is able to make them comply with the regulations implemented. This is supported by the questionnaire statement which states that prospective taxpayers will be orderly in paying and reporting taxes so that they are not subject to sanctions, the majority of students answered that they strongly agreed. This means that the more severe and strict the sanctions imposed, the higher the intention to comply with taxes.

This is in line with attribution theory that tax sanctions are an external factor that influences prospective taxpayers' intention to comply due to external or environmental influences that cause taxpayers to comply with their obligations in order to avoid sanctions. Providing sanctions can encourage taxpayer compliance because taxpayers will tend to be afraid when there is a threat of sanctions issued as a form of consequence for non-compliance. These consequences can take the form of administrative sanctions for minor violations and criminal sanctions for serious violations (Putra, 2020). The explicit regulations issued by the government will encourage prospective taxpayers to be more disciplined in carrying out their obligations. Strict implementation of sanctions makes prospective taxpayers feel afraid and burdened by existing sanctions. On the contrary, if the implementation of tax sanctions is not carried out strictly, it will encourage mandatory candidates to engage in behavior that is not compliant with their tax obligations (Devi Nurkumalasari et al., 2020).

CONCLUSIONS

This research aims to find out and analyze whether there is an influence from understanding the teachings of *suci tata ngesti tunggal* and tax sanctions on the intention to comply with prospective taxpayers. This research was carried out by distributing questionnaires to active students in the Special Region of Yogyakarta Province with a total of 103 respondents. This research resulted in the conclusion that understanding the teachings of *suci tata ngesti tunggal* and tax sanctions has an influence on the intention to comply with taxes.

Research Limitations

This study only took a sample of 103 respondents, which means that the number of respondents obtained does not fully represent the population of students in the Special Region of Yogyakarta Province.

Suggestions

In this study only got respondents on a small scale, namely 103 respondents. For further research, it is hoped that it will add respondents on a larger scale in order to get maximum results.

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