

## The influence of understanding Ing Ngarsa Sung Tuladha and understanding tax regulations on prospective taxpayers' intention to comply

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### Abstract

This research aims to determine the influence of understanding Ing Ngarsa Sung Tuladha and Understanding of Tax Regulations on the Compliance Intentions of Prospective Taxpayers. The sample population for this research is all private students in the Special Region of Yogyakarta. The sampling method used by the author is the convenience sampling method. This research used quantitative methods by distributing questionnaires to 106 respondents. The results of this research show that the influence of understanding Ing Ngarsa Sung Tuladha has a positive effect and understanding tax regulations has no effect on the intention to comply with prospective taxpayers.

Keywords: regulations, taxation, intention, compliance, taxpayer

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### INTRODUCTION

The role of taxes in the State Revenue and Expenditure Budget (APBN) is increasing. This shows that the contribution of taxes in the State Revenue and Expenditure Budget (APBN) is increasing every year. Therefore, the Directorate General of Taxes continues to strive to increase tax revenues as a source of state income. The tax system in Indonesia adheres to self-assessment. In this tax system, taxpayers determine, calculate and report for themselves the amount of tax that must be paid. Meanwhile, the role of tax collecting institutions is only to carry out monitoring and enforcement (Lesmana et al., 2022). Self assessment is one of the efforts made by the Directorate General of Taxes to increase tax revenues (Lesmana et al., 2022).

The Ministry of Finance reports that in 2018-2022 it is consistent with achieving a percentage above 80%. In 2018-2020, the intention to pay taxes is still relatively low because it is known that tax revenues in Indonesia have decreased and have not been realized in accordance with what has been determined by the government. However, in the last two years there has been an increase and realization has exceeded the target set by the government. The background to this increase is the recovery of economic activity as well as the performance of other business sectors. Realized tax revenues will increase until 2022 reaching IDR 2,034.5 trillion from the target of IDR 1,784 trillion with a percentage of 114%, which means it has exceeded the target.

The phenomenon of taxpayer compliance in Indonesia that occurred in 2022 was revealed by the Director General of Taxes, Sulryo Utomo, through the submission of Annual Tax Returns (SPT) in 2022, amounting to 83.2%. Even though it did not reach 90%, this figure has exceeded the target set in 2022, namely 80%. Even though the level of taxpayer compliance is high, there are still taxpayers who do not comply with paying taxes. One of them occurred in 2022 where there was a tax evasion case worth IDR 292 billion involving the commissioner and director of PT PR. The investigation and investigations into the two suspects were found to have VAT SPTs for the period January to December 2015 whose contents were incorrect in the name of PT. PR registered at KPP Pratama Jakarta Pademangan.

Apart from that, the intention to comply with paying taxes is one method to encourage prospective taxpayers to fulfill their obligations to pay taxes. The intention to comply with prospective

taxpayers is the intention or desire to comply through awareness of the value of taxation's contribution to state revenues by cultivating character values to be aware and have a positive view of tax obligations. (Wardani et al., 2022). This is influenced by several factors, including the influence of understanding *ing ngarsa sung tulladha* and understanding tax regulations.

The first factor that influences prospective taxpayers' intention to comply is the influence of understanding *ing ngarsa sung tulladha*. *Ing ngarsa sung tulladha* is a teaching from Ki Hajar Dewantara originating from Javanese. *Ing Ngarsa* means in front, *Sung* comes from the word *asung* which in Javanese means to give, *Tuladha* means a good example. In this sentence, Ki Hadjar Dewantara advised that *sung* be interpreted as becoming, because giving and becoming have different meanings. Literally it means that you have to set an example up front. So it is hoped that every human being will have the attitude of a leader who will set a good example for every behavior and obligation (Dwiratno et al., 2022). This slogan is used in the world of education and according to researchers is very appropriate to apply as an understanding to motivate someone to comply with taxes. People who have knowledge of *ing ngarsa sung tulladha* must be an example to obey and participate in carrying out the obligation to pay taxes (Dessy, 2019).

The second factor that influences prospective taxpayers' intention to comply is understanding tax regulations. Understanding tax regulations is a process of how taxpayers can understand tax regulations and the current tax process, as well as implement them in tax activities (Pebrina et al., 2020). Therefore, understanding tax regulations is very necessary to increase taxpayer compliance. Taxpayers who have a low understanding of tax regulations tend to be non-compliant taxpayers. On the other hand, if you have a high understanding of tax regulations, your understanding of implementing obligations will be better so that you can increase your willingness to comply with taxes (Safitri & Silalahi, 2020).

This research formulates the problem, namely whether the influence of understanding *ing ngarsa sung tulladha* has a positive effect on the intention to comply with prospective taxpayers? and does understanding tax regulations have a positive influence on prospective taxpayers' intention to comply? Based on the statement that has been explained, the influence of understanding *ing ngarsa sung tulladha* has a positive effect on the intention to comply with prospective taxpayers, while understanding tax regulations has no effect on the intention to comply with prospective taxpayers.

## LITERATUR REVIEW

### Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) states that behavior caused by individuals arises because of behavioral intentions. This research is about understanding the influence of understanding *ing ngarsa sung tulladha* and understanding tax regulations on the intention to comply with prospective taxpayers in the Theory of Planned Behavior (TPB). This theory is relevant to explain taxpayer behavior in fulfilling their tax obligations, behavioral beliefs, normative beliefs, and control beliefs as three factors that determine someone's behavior. Once these three factors are present, a person will enter the intention stage, then the final stage is behavior. The intention stage is the stage where someone has the intention to behave, while behavior is the stage where someone behaves (Sista, 2019).

In accordance with the explanation of the Theory of Planned Behavior, this research uses this theory in which the variable understanding of tax regulations can influence prospective taxpayers in their intention to comply with taxes in accordance with the definition of normative belief. When the government provides knowledge dissemination regarding a good understanding of tax regulations, taxpayers will understand the importance of paying taxes for state needs. This can be a motivation for someone to intend to comply with taxpayers. On the other hand, if the government does not provide information about understanding tax regulations, it will result in taxpayers not understanding the tax regulations clearly, which will tend to make taxpayers disobedient. (As'ari, 2018).

The Theory of Planned Behavior can also explain the variable understanding of *ing ngarsa sung tulladha* which is in accordance with the combination of the three definitions of behavior belief, normative belief, and control belief. The better the taxpayer's understanding of the teachings of *ing ngarsa sung tulladha*,

the more it will influence the taxpayer's intention to comply, and vice versa, if the understanding of the teachings of *ing ngarsa sung tuladha* that the taxpayer has is poor, the lower the taxpayer's intention to comply.

### **Prospective Taxpayer's Intention to Comply**

Defining the intention to comply with prospective taxpayers is described as the intention or willingness to obey through the awareness that is instilled in a person of the usefulness of taxation's contribution to state revenues by fostering character values to be aware and have a positive view of tax obligations (Wardani et al., 2022). According to Wardani et al (2022) In an effort to fulfill their tax obligations, taxpayers do so by registering as taxpayers and paying taxes on time if they earn or receive income and reporting tax returns (SPT) both periodically and annually. A taxpayer who is obedient and obedient will always be willing to pay his taxes in accordance with applicable regulations, so that the taxpayer avoids tax sanctions.

According to Setiyani et al., (2018) There are factors that influence Taxpayer Compliance, including :

- a. Conditions of a country's tax administration system
- b. Services to taxpayers
- c. Tax law enforcement and tax audits
- d. Tax rate

### **The Influence of Understanding Ing Ngarsa Sung Tuladha**

*Ing ngarsa sung tuladha* has the meaning in front of it must be an example. From this slogan, Ki Hajar Dewantara illustrates that to be a leader (student) you must have a good personality in order to be a good role model because a leader will be an example for the people around him. (Kulsulmastita, 2020). This slogan can be a good guideline for setting a good example, especially in reporting taxes. Someone who has understanding *ing ngarsa sung tuladha* must have the knowledge that he can be a leading example so that other people do their duty (Dessy, 2019).

### **Understanding Tax Regulations**

Understanding tax regulations is a way for taxpayers to know, understand and apply them in paying taxes (Safitri & Silalahi, 2020). With a high level of understanding of tax regulations, taxpayers' intention to obey and comply with taxes will also increase (As'ari, 2018). Understanding tax regulations is also referred to as a way or mechanism for taxpayers to understand existing tax provisions and regulations and apply them, such as calculating, depositing and reporting taxes. If every taxpayer understands and comprehends this, of course there will be increased compliance among taxpayers Safitri & Silalahi (2020).

### **The Influence of Understanding *Ing Ngarsa Sung Tuladha* on the Compliance Intention of Prospective Taxpayers**

According to As'ari (2018) knowledge and understanding of taxation regulations is the taxpayer's process in understanding existing taxation regulations and applying that knowledge to pay taxes. Individuals who have understanding *ing ngarsa sung tuladha* must understand that he can be a leading example for others to follow the obligation to pay taxes (Dessy, 2019). The Theory of Planned Behavior supports this research that a behavior is based on how someone evaluates an action until it causes a new behavior, thus motivating someone to perform a behavior. Understanding the teachings more *ing ngarsa sung tuladha* someone will tend to be an example for tax compliance, because the teaching provides a lesson that we are a leader who sets an example and behind gives encouragement or a good influence to the surrounding environment (Johnson, 1995).

**H1:** Understanding *ing ngarsa sung tuladha* has a positive effect on the intention of prospective taxpayers to comply

## **The Effect of Understanding Taxation Regulations on the Intention to Comply with Prospective Taxpayers**

Understanding taxation regulations is a way for taxpayers to understand and know about regulations, laws, and apply them to existing taxation procedures to fulfill their rights and obligations (Pebrina & Hidayatulloh, 2020). Theory of Planned Behavior (TPB) also explains how someone evaluates an action to then influence his behavior. According to Sista (2019) said that with the understanding of taxation law regulations and tax collection procedures can provide a clear picture to taxpayers in their tax reporting, so that taxpayers understand and understand taxation and the level of taxpayer compliance will increase (Pebrina & Hidayatulloh, 2020). This is consistent with the findings made by Pebrina & Hidayatullah (2020) and As'ari (2018) also stated that the understanding of taxation regulations has a significant positive effect on the compliance of private taxpayers.

**H2: The understanding of taxation regulations has a positive influence on the intention of prospective taxpayers to comply**

### **RESEARCH METHODS**

#### **Research Design**

This research uses quantitative methods. Qualitative research is a research process used to examine a particular population or sample. By understanding human or social phenomena and creating a comprehensive or complex picture with the aim of objectively examining and researching the relationship between variables (Fadli, 2021). Data and information were obtained from respondents using a questionnaire that the author distributed to private students in the Special Region of Yogyakarta by obtaining a sample of 106 people. The method in this research uses a convenience sample. In this research the independent variable consists of the influence of understanding ing ngarsa sung tulladha and understanding of tax regulations while the intention to comply with prospective taxpayers is used as the dependent variable for the research.

#### **Population, Sample and Sampling Techniques**

Population is a group of elements consisting of objects or subjects that have qualities and characteristics that we are interested in studying or becoming research objects (Wardani & Wati, 2018). The population in this study were prospective taxpayers, namely private students in the Special Region of Yogyakarta.

The sample is part of the number and characteristics of a population that is representative or representative of the population studied (Pratama, 2018). The sample that researchers used in this research was 100 respondents or private students in the Special Region of Yogyakarta.

The method used in sampling in this research is the convenience sampling method which is defined as a chance sample, where a questionnaire in the form of a Google form is given or handed over to someone else to be distributed again to respondents in order to obtain more data.

#### **Instrument**

Research instruments are the tools needed to collect data or measure an object from research variables. As for facilitating the data analysis process, the variables used in research are measured using a Likert scale (Yulsulp, 2018). The scale used consists of 5 points which can be used as accurate data. Respondents are required to answer questions in the form of a Likert scale containing 5 levels of answers which have been scored as follows: score 1 strongly disagree (STS), score 2 disagree (TS), score 3 Neutral (N), score 4 Agree (S) and a score of 5 strongly agree (SS). Researchers gave a negative score to see the seriousness of the respondents in filling out the questionnaire.

**Table 1.** Operational Definition of Variables

Variable	Operational Definition	Indicator	Question Items	Positive Score	Negative Score
understanding <i>ing ngarsa sung tuladha</i> (X1)	understanding <i>ing ngarsa sung tuladha</i> is that the front must be an example. From this slogan, Ki Hajar Dewantara illustrates that to be a leader (student) you must have a good personality in order to be a good role model because a leader will be an example for the people around him (Kusumastita, 2020)	Set an example of behaving	1. Because prospective taxpayers I will give an example of a good and honest attitude in paying taxes and filling out tax returns	✓	
			2. I will give a good attitude in making the decision not to do tax avoidance under any circumstances	✓	
			3. As a prospective taxpayer, I will not exemplify an honest attitude in filling out tax returns and in paying taxes		✓
			4. As a prospective taxpayer, I will give an example of discipline in paying taxes so that tax avoidance does not occur	✓	
		Think positive	5. I will set a good example in paying taxes on time	✓	
			6. As a prospective taxpayer, I will not pay on time		✓
			7. I believe that paying taxes is a form of community service to the country	✓	
			8. I believe the public facilities used are the result of the government's performance in managing taxation well	✓	

Variable	Operational Definition	Indicator	Question Items	Positive Score	Negative Score
		Strong personality	9. As a prospective taxpayer, I will always be consistent in paying taxes	✓	
			10. As a prospective taxpayer, I will always be consistent in reporting taxes.	✓	
Understanding Tax Regulations (X2)	Understanding tax regulations is a way for taxpayers to know, understand and apply them in paying taxes (Safitri & Silalahi, 2020)	Knowledge of general provisions and tax procedures	11. I am familiar with the provisions regarding applicable tax obligations	✓	
			12. I know all the regulations regarding the SPT reporting deadline	✓	
		Knowledge of tax functions	13. NPWP functions as a taxpayer's identity and every taxpayer must have it	✓	
			14. Taxes serve as the largest source of state revenue	✓	
			15. Taxes are used to finance the government	✓	
		Knowledge of the Taxation system in Indonesia	16. I understand the tax system currently used (calculating, paying and reporting myself)	✓	
			17. The public knows how to calculate the amount of tax insured	✓	
			18. Taxpayer knowledge about taxes can easily be obtained from mass media (such as television and radio), banners, billboards and other print media..	✓	

Variable	Operational Definition	Indicator	Question Items	Positive Score	Negative Score
Intention to comply with prospective taxpayers (Y)	Tax compliance intention is a person's desire to act to comply or not comply. Tax compliance intentions are described as the intention or willingness to obey through the awareness that is instilled in a person of the usefulness of taxation's contribution to state revenues by cultivating character values to be aware and have a positive view of tax obligations (Wardani & Rahmadini, 2022)	The tendency to carry out tax obligations	19. I will report the tax owed in accordance with tax regulations.	✓	
			20. I will register my NPWP of my own accord	✓	
		The decision to comply with taxation	21. I will pay taxes according to applicable regulations	✓	
			22. I will fill out the SPT in accordance with statutory provisions	✓	

### Data collection

Research was carried out by distributing questionnaires to collect data and data sources. Researchers use. This research uses a quantitative approach using primary data and then distributing it to respondents via Google form. Data collection used the convenience sampling method. Convenience sampling is a questionnaire sampling method depending on who the researcher meets by chance (Safitri & Silalahi, 2020). The sample used in this research was private students in the Special Region of Yogyakarta as prospective taxpayers. Distribution of this questionnaire was carried out in May 2023 via the WhatsApp application.

### Data Quality Test

#### Validity test

Validity test is a test that tests the validity of a variable in a study. Tabulation of questionnaire results data was carried out using Microsoft Excel and processed with IBM SPSS Statistics 20. Based on the validity test, it shows that the Pearson correlation value is greater than the r-table (0.190) and the significance value is less than the alpha value, namely 0.05, so the influence of understanding *ing ngarsa sung tuladha* and understanding of tax regulations on the prospective taxpayer's intention to comply is said to be valid.

### Reliability Test

In a reliability test, if a variable shows a Cronbach's Alpha value  $> 0.60$  then it can be concluded that the variable can be said to be reliable or consistent. Reliability test calculations show that the Cronbach alpha value is greater than 0.60 so that the influence variables of understanding *ing ngarsa sung tuladha* and understanding tax regulations on the intention to comply with prospective taxpayers are said to be reliable.

### Classic assumption test

#### Normality test

The normality test is used to determine whether the residuals or regression model is normally distributed and requires a significant value greater than 0.05. This research has an Asymp value. Sig. (2-tailed) is 0.362, this shows that the value is greater than 0.05 so it can be concluded that the residual variable is normally distributed.

#### Multicollinearity Test

The multicollolniearity test aims to test whether the regression model finds correlation between independent variables. This research shows the value of each variable (0.606 and 0.481) which means both variables have a tolerance value greater than 0.01, and the VIF value of all variables respectively (1.651 and 2.081) which means less than 10.00. So it can be concluded that this research did not experience symptoms of multicollinearity.

#### Heteroskedity Test

The heteroscedasticity test is used to test a correlation model to see whether residual similarities occur from observation to other observations (Gozali & Widiarta, 2021). This research shows that the significant value of all independent variables is  $> 0.05$ , so this regression is suitable for use and there are no heteroscedasticity problems.

### Multiple Linear Regression

#### Model F Fit Test

The results of the F test explain that there is an influence between the independent variable (X) on the dependent (Y) with a calculated F value of 21.783 exceeding F table 2.46, so the influence of understanding *ing ngarsa sung tuladha*, and understanding tax regulations has an influence on prospective taxpayers' intention to comply.

**Table 2.** F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	207,072	4	51,768	21,783	,000 <sup>b</sup>
Residual	240,032	101	2,377		
Total	447,104	105			

Sumber : Data SPSS 2023

#### Coefficient of Determination Test (R<sup>2</sup>)

The adjusted r square value is 0.442, meaning the understanding variable *ing ngarsa sung tuladha*, and understanding tax regulations influences prospective taxpayers' intention to comply by 44.2%, the remaining 55.8% is influenced by other variables not examined in this research.

**Table 3.** R<sup>2</sup> Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,681 <sup>a</sup>	,463	,442	1,54161

Sumber : Data SPSS 2023



### T test

Understanding *ing ngarsa sung tuladha* (X1) The t count was 2.071 and the significance value was 0.041, the significance value was less than 0.05, namely 0.041 and the t table was 1.983. This shows that t count is  $2.071 > t$  table 1.983, the B value shows a positive number, namely 0.218. So it can be concluded that H4 is supported. Then understanding the tax regulations (X2) obtained a t value of 0.553, a significance value of more than 0.05, namely 0.581, obtained a t table of 1.984, this shows that t count is  $0.553 < T$  table 1.983, the B value shows a positive number, namely 0.052. So it can be concluded that H1 is not supported. This means that understanding tax regulations has no influence on prospective taxpayers' intention to comply. Then. It means understanding *ing ngarsa sung tuladha* has a positive effect on prospective taxpayers' intention to comply.

**Table 4.** T Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7,915	1,086		7,290	,000
Pemahaman <i>ing ngarsa sung tuladha</i> (X1)	,067	,032	,218	2,071	,041
Pemahaman Peraturan perpajakan (X2)	,019	,034	,052	,553	,581

## DISCUSSION

### The Effect of Understanding *Ing Ngarsa Sung Tuladha* Regarding the Compliant Intentions of Prospective Taxpayers

The Effect of Understanding *Ing Ngarsa Sung Tuladha* on the Compliant Intentions of Prospective Taxpayers. Based on the 4th hypothesis test that has been carried out, the results show that understanding *ing ngarsa sung tuladha* has a positive effect on prospective taxpayers' intention to comply. This is proven in table 3, namely the significance value is  $0.041 < 0.05$  with a calculated t value of  $2.071 > 1.9983$ , then the B value shows a positive number, namely 0.218 so that H1 is accepted.

This is due to understanding *ing ngarsa sung tuladha* students have a high level of understanding of Tamansiswa teachings *ing ngarsa sung tuladha* can increase the intention to comply with taxes. Apart from that, it can be seen from the majority of respondents who answered in agreement with the statement "As a prospective taxpayer, I will give an example of a good and honest attitude in paying taxes and filling out SPT" meaning that students can give an example of a good and honest attitude in paying taxes.

Understanding *ing ngarsa sung tuladha* is an understanding of Tamansiswa teachings which means giving an example or role model in front of you (Kusumastita, 2020). This is in line with the theory of Planned Behavior (TPB) which explains that behavior is based on how a person evaluates an action and then gives rise to new behavior, thereby motivating someone to carry out a behavior. The more one understands the teachings of *ing ngarsa sung tuladha*, the more likely a person will be to be an example of tax compliance, because these teachings provide a lesson that we are leaders who set an example and in turn provide encouragement or a good influence on the surrounding environment (Hani, 2019). Thus it can be concluded that understanding *ing ngarsa sung tuladha* has a positive influence on prospective taxpayers' intention to comply.

### The Influence of Understanding Tax Regulations on Prospective Taxpayers' Intentions to Comply

The Effect of Understanding Tax Regulations on Prospective Taxpayers' Intention to Comply. Based on the results of hypothesis 1 testing, the result is that the variable understanding tax regulations has no influence on prospective taxpayers' intention to comply. This is proven by the results based on table 3 in the T test showing that understanding tax regulations has a negative effect on prospective

taxpayers' intention to comply. This is proven by a significance value of  $0.581 > 0.05$  with a calculated  $t$  value of  $0.553 < t$  table 1.983, then the  $B$  value shows a positive number, namely 0.052, so  $H_1$  is rejected. So it can be concluded that understanding tax regulations has no effect on prospective taxpayers' intention to comply.

This is because students assume that understanding tax regulations will not influence a person's intention to comply with taxation. This is supported by the large number of respondents who chose neutral on the question, namely "I am aware of the provisions relating to applicable taxation". It can be concluded that the level of understanding of taxation does not affect the prospective taxpayer's intention to comply.

The results of this research are not in line with the Theory of Planned Behavior (TPB), which states that a person's behavioral tendencies can be influenced by the condition of the surrounding environment. A high level of understanding of tax regulations will make prospective taxpayers perceive that it is useless to pay in an orderly manner because in the end it will be used wastefully and not on target and will even be corrupted by some tax officials (Alessandro, 2018). The results of this research are in line with research conducted by As'ari, (2018) and Arisandy, (2018) which states that understanding tax regulations has no effect on prospective taxpayers' intention to comply.

## CONCLUSION

Based on the results of research and discussion regarding the influence of understanding tax regulations and understanding ing ngarsa sung tuladha on the intention to comply with prospective taxpayers which was taken using the student population of private universities in the Special Region of Yogyakarta, this research used 106 respondents using the convenience sampling method and SPSS test. This research uses multiple regression analysis. The results of this study show that understanding ing ngarsa sung tuladha has a positive effect on the intention to comply with prospective taxpayers, while understanding tax regulations has no effect on the intention to comply with prospective taxpayers.

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