

## **INDIVIDUAL TAXPAYERS COMPLIANCE VIEWED FROM SOCIALISATION TAXATION AND TAX AUTHORITY SERVICE ENVIRONMENT AS A MODERATION**

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### **ABSTRACT**

This study aimed to examine the effects of tax socialization and tax authority services on individual taxpayer compliance with environment as a moderation. The sample in this study are individual taxpayers who perform in Tax Service Office (TSO) Major Pratama West Semarang. A sampling method was used by accidental sampling. The analysis technique is used by multiple regression with moderating variable. The research showed that the socialization of tax and tax authority services have positive effect on tax compliance. The environments moderate the socializing influence of tax and service tax authorities on taxpayer compliance.

**Keywords:** tax socialisation, tax authorities services, environment, taxpayer compliance.

### **INTRODUCTION**

Indonesia's economic growth in recent years demands the state spending to increase. These conditions prompted the government to raise the revenue in order to be able to finance this expenditure. There are several sources of state income such as the utilization of natural resources, for example oil and gas, government services, management of state assets and others which are fluctuaviely acquired and are limited that they may not be considered as the main reception by the state. This is different from the tax, it has an unlimited period revenue source, especially with the increasing number of population every year (Widayati and Nurlis, 2010).

From the various sources of state revenues, tax is the most important and is greatest income for the state. Thus, the tax has an important role as a revenue to be allocated to support the country in order to continue to grow and create a more prosperous society. We, therefore, need cooperations between government and the public in order that the tax collection processes can proceed smoothly.

Although the government has provided facilities for greater public accesses to tax responsibilities, but in reality, there are people who do not adhere to their tax obligations. There are many things that cause disobedience to occur, ranging from lack of knowledge and socialization, unsatisfactory concierge service.

One of the factors that could affect tax compliance is the understanding of taxpayers of laws and tax regulations. Tiraada (2013) explains that if the knowledge and understanding of taxation is low, the tax compliance of the applicable tax regulations is also low. Given the importance of the role of knowledge on tax compliance, it is important that it requires intensive socialization to improve the knowledge and understanding of the taxpayers.

The socialization of taxation can be delivered through a variety of ways. It can be carried out in various media to raise awareness and provide knowledge to obey and carry a moral message of the importance of taxes for the state. Until now there are people who still think that the Indonesian government tax collection burden the society and there are concerns about the misuse of tax (Nugroho, 2006). Some studies that evaluated the effects of socialization taxes on tax compliance has been conducted. Winerungan (2013) found that socialization taxation exhibited significantly negative effect on the individual taxpayer compliance, while Putra, Handayani and Topowijono (2014) found that socialization taxation has significant positive effect on the individual taxpayer compliance.

Another factor that could affect tax compliance is the tax authority services. The services to the taxpayers are intended to maintain the satisfaction of taxpayers who will be expected to increase taxpayer compliance in meeting their tax obligations. The tax authorities are required to put the tax payers as a customer to be excellently served, like customers in business organizations. Arum (2012) found that the quality of tax service by the tax authorities should be improved. While Nugroho (2006) found that the tax authority services have a significant positive effect on tax compliance.

Another factor that could affect tax compliance is the environment. Taxpayers' environment is made up of family, friends, social networks, tax collectors, the value of tax implementations and the information about the taxpayer,

including the amount, income and spending as the nominal amount and composition of income and expenditure of the taxpayer, the tax laws that are followed and requirements/demands for appropriate fees. Compliance can be influenced by the environment, while the environment is influenced by the factors in the environment itself to establish the types of environmental compliance and non-compliance (Daroyani, 2010 in Nalendra, 2014).

## **THE THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT**

### *1.1 Theoretical framework*

#### 1.1.1 Attribution theory

The attribution theory, first developed by Fritz Heider (1958) argues that a person's behavior is determined by a combination of internal forces (internal forces), namely the factors that comes from inside a person, such as ability or efforts and the external forces (external forces) namely factors that come from outside, such as difficulties at work or luck. The attribution theory studies the process of how someone interprets an event and reasons or causes of behavior (Ikhsan and Isaac, 2005: 55). To see the most dominant factor in influencing the behavior of a person, it can be seen from three things, namely:

1. Specificity: Whether individuals show different behaviors in different situations.
2. Consensus: If everyone were in the same situation, would react the same way.
3. Consistency: consistency of one's actions. Does the person react in the same way from time to time.

Basically, the attribution theory states that when individuals observe a person's behavior, this theory tries to determine whether it was caused by internal or external factors. The causes of either the internal behavior is believed to be under the control of the individual himself or come from internal factors such as personality traits, awareness and ability. While the behavior caused by external influences such as equipment or social from others, means that the individual will be forced to behave because of the situation, this is an external attribution.

### **Taxpayer Compliance**

Tax compliance according to Nowak (2006) in Zain (2004) is defined as a climate of awareness of compliance and fulfillment of tax obligations, reflected in circumstances where:

1. Taxpayers understand or try to fulfill all of the provisions of tax legislation.
2. Fill out the form completely and clearly.
3. Calculate the amount of tax payable correctly.
4. Pay taxes owed on time.

Based on the Regulation of the Minister of Finance RII92 / PMK.03 / 2007 dated December 28, 2007, the taxpayer can be defined as a taxpayer owing to be given preliminary refund overpaid taxes when all of the following requirements:

1. Be punctual in delivering the Notice including:
  - a. Submit the last 3 annual Tax (3 years).
  - b. In the last years return period late submission of no more dari 3 (three) the tax period for each type of tax and succession, annual tax period that is late was delivered not later than the deadline for submission of the next tax return period.
2. Do not have tax areas for all types of taxes at December 31, the year before designation as an obedient taxpayer:
  - a. Unless it has obtained permission for installment or delay the payment of taxes.
  - b. Excluding the tax debt repayment deadline has not passed.
3. The financial statements have been audited by a public accountant or financial supervisory agencies of government with unqualified opinion for 3 (three) years in a row must be:
  - a. Arranged in the long form (long form report)
  - b. Present a reconciliation of the commercial and fiscal income for taxpayers who are required to submit the annual tax.
4. Never been convicted of criminal offenses in the field of taxation based on a court decision that has had permanent legal power within 5 (five) years.

### **Taxation Socialization**

Socialization of taxation is the effort made by the Director General of Taxation to provide a knowledge to the community, especially the taxpayer in order to know about all things regarding both the legislation and taxation

procedures through appropriate methods (Saragih, 2013). Sulistianingrum (2009) stated that efforts in raising awareness and taxpayer compliance is done through socialization with various forms of taxation or means of socialization. However, socialization activities must be carried out effectively and performed with other media are more known to the public (Herryanto, 2009).

### **Tax authorities services**

Tax authority services can be interpreted as a way to help tax officials, administer, or prepare all the necessities needed by someone who in this case is the taxpayer (Jatmiko, 2006). Sutrisno (1994) found a correlation between the payment of taxes to the quality of public services to taxpayers in urban area. The tax authorities are expected to have competence in the sense of having the expertise, knowledge and experience in terms of tax policy, tax administration and the laws of taxation. In relation to quality service, Maxwell (in Potter, 1998, in Supriono 2001) revealed the need for some of the following criteria:

- a) Right and relevant, it means that the service should be able to exceed preferences, expectations and needs of individuals and society.
- b) Available and affordable, it means that the service should be reachable by any person or group of people who get priority.
- c) Giving a sense of justice, that is open in providing treatment to individuals or groups of people in the same situation.
- d) Acceptable, it means that the service provides quality when viewed from a technical/way, quality, convenience, comfort, fun, reliability, punctuality, speed, responsiveness and humanity.
- e) It is economical and efficient, it means that from the user point of view the service tariffs and taxes can be reached by all levels.
- f) Effectively, it means beneficial to users and all levels of society.

Activities undertaken by the tax authorities by encouraging the public to submit annual tax on time, including continuous counseling through various media, as well as caring for Taxpayer Identity Number (TIN) parade on the street deserves to be praised. The continuous extension is expected, the public knows, recognizes, respects, and obeys the provisions of the tax, so the purpose of tax revenue can be successful. To figure out the best services that should be done by the tax authorities to the taxpayer requires an understanding of the rights and obligations as the tax authorities.

Tax authorities obligations are stipulated in the Law on Taxation:

1. The obligation to foster the taxpayer.
2. The obligation to publish an assessment letter on tax overpayment.
3. The obligation to keep taxpayer data confidential.
4. The obligation to implement the Decision.

Meanwhile, there are the tax authorities rights set out in Taxation Law, such as:

1. The right to publish TIN or Txable Entrepreneur Confirmation Number in office
2. The right to issue a tax assessment
3. The right to issue certificates and Warrant Implement Forced Foreclosure
4. The right of inspection and sealing
5. The right of eliminating or reducing administrative sanctions
6. The right to conduct investigations
7. The right to prevent
8. The right to take hostages.

### **Environmental Taxpayers**

The environment consists of family, friends, social networks and trade, the value of the associated tax implementation and information on the taxpayer, including a nominal amount and composition of income and expenditure of the taxpayer, the tax laws are followed and requirements / demand appropriate fees. The environment that affects a person's compliance and non compliance can not be viewed from only one variable causes (Daroyani 2010 in Nalendra, 2014). Kidder and McEwen (1989) cited Daroyani, (2010) in Nalendra (2014) through research and theories of literature identified six variables that support the cause of compliance and non-compliance taxpayer: coercion/threat, self-interest, habits, legitimacy and transparency, social and informal pressures, and the level of knowledge of the rules. All the six variables mingle with each of them to complicate the established social related to the types of compliance and non compliance taxpayer. The compliance can be influenced by the environment, while the environment was influenced by determinants or variables that exist in the environment itself to establish the types of

environmental compliance and non compliance. The types of environmental compliance, which in turn makes the taxpayer's compliance can be explained as follows (Daroyani, 2010):

1. Lazy compliance, its the type of environment that is closely related to the type or behavior component taxpayer himself, by requiring for studying complexity or regulatory changes, the form that is difficult to understand. The detailed recording, various demands of income report cause so many people fail to take the time and energy in tax reporting.
2. Brokered compliance, namely the type of environment where taxpayer compliance incurred when someone gets the advice from a professional.
3. Social compliance, which is a person's obedience to the law resulting from the pressure or direct and indirect expectations of the people around and the community.

Taxpayer environmental indicators are indicated by:

1. The people or the environment
2. Economy
3. Reporting procedures

If the environment is not conducive, it will not support the non-compliant taxpayer to pay their taxes. Unconducive environments are: taxpayers' business environments which make them difficult to implement/follow regulations, complicated procedures and the obligation to pay for business at tax office, the leaders and the public figures who do not comply with tax regulations also give bad example to the community. If the taxpayers strengthen relation among the factors on compliance pay taxes, then the taxpayer will be able to determine its behavior appropriately. However, if the taxpayers' environment weakens the relation of every factor to the compliance taxpayers, so they will not be able to determine their behavior appropriately.

### *Hypothesis development*

#### **Taxation Socialization to the Taxpayer Compliance**

Taxation socialisation is the effort made by the Director General of Taxation to provide knowledge to the community and especially the taxpayer in order to know about all things regarding both the legislation and procedures of taxation through appropriate methods (Saragih, 2013). The higher the socialization is done to the society, the more it will increase the knowledge and raises self-awareness taxpayer so that such activities may affect adherence to pay taxes. The research by Putra, Handayani dan Topowijono (2014) found a significant positive influence of the socialization taxation on individual taxpayer compliance. Based on the above description then formulated the following hypotheses:

**H1:** The taxation socialization has positive effect on taxpayer compliance.

#### **Tax Authorities Services Against the Taxpayer Compliance**

Tax authority services can be interpreted as a way to help tax officials, administer or prepare all necessities needed by the taxpayers (Jatmiko, 2006). The better the attitude of tax authorities in performing tax services and to facilitate the public in payments and associated transactions, the more it will increase tax compliance from the taxpayers over the tax to be deposited. If the services to taxpayers is improved, it will have an impact on tax revenues for subsequent years. The research from Murti, Sondakh & Sabijono (2014) and Mutia (2014) found that the tax authority services have significant positive effect on the individual taxpayer compliance. Based on the explanation above, the hypothesis is formulated as follows:

**H2:** The tax authorities services have positive effect to taxpayer compliance

#### **The Environment Moderates The Tax Socialization Against Taxpayer Compliance**

Susanto (2012) states that the efforts to raise awareness and taxpayer compliance can be done through various forms and ways of socialization. But the socialization should be done effectively and performed using other media which are known to the public (Herryanto, 2009). The higher socialization is done to the public, the more it will have effects on taxpayer compliance. However, to encourage people to obey to pay the tax is also necessary for conducive environments. If taxpayers get tax socialization and supported by conducive taxpayer environment then the taxpayer compliance will increase. Based on the explanation above, the hypothesis formulated is:

**H3:** The environment moderates the influence of taxation socialitation on taxpayer compliance

#### 2.2.4. The Environment Moderates The Influence of The Tax Authority Services Against Taxpayer Compliance

The tax authorities must provide services to taxpayers satisfactorily. If the attitude of tax authorities in performing tax services can facilitate and simplify the community in the payment related transaction taxes, it will increase taxpayer compliance to deposit the tax. If the tax authorities can provide good services and are supported by a conducive environment, the taxpayers will comply. Based on the description above, the hypotheses is formulated as follows:

**H4:** The environment moderates the influence of the tax authorities services against taxpayer compliance

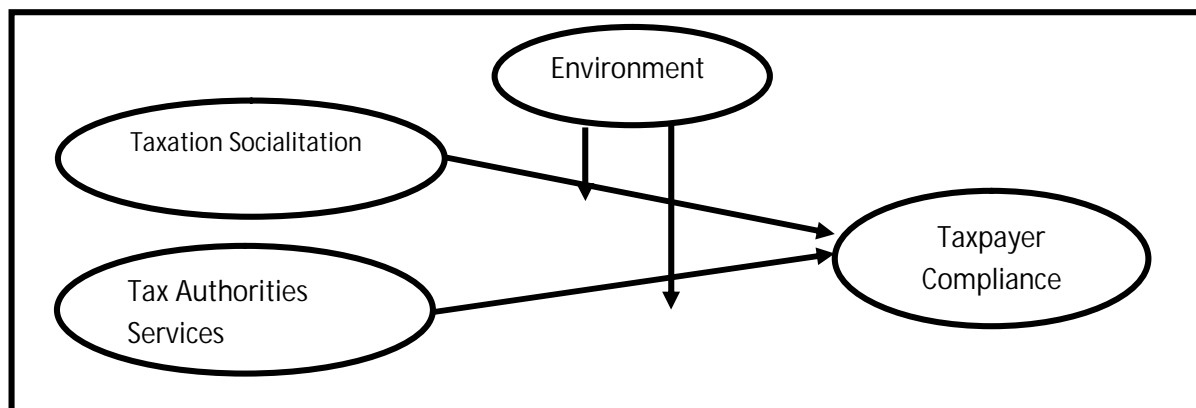


Figure 1. Research Model

## RESEARCH METHODS

### *Selection and Data Collection*

The sample in this study are 100 taxpayers using incidental sampling technique, the way research-based convenience sampling. Subjects were selected simply because they were the easiest to find.

### *Measurement And Variable Operational Research Definition*

The following will be delivered measurements and operational definitions of variables used in the study.

Table 1. Variable Operational Definition

No	Variable	Description
1	Taxpayer Compliance	Compliance taxpayer was measured with Winerungan's (2013) instrument including: in the annual tax report timeliness, not having tax arrears, was never criminalized for committing acts in the field of taxation, organized bookkeeping in the last two years.
2	Taxation Socialitation	Measured with instrument of Winerungan (2013), including: the form of socialization done through the electronic or other media, discussions with taxpayers and public figures, direct information from the tax officials to the taxpayer, installation of billboards that contain a brief message on taxation or banners alongside a road or strategic places, Website Director General of Taxation which can be accessed via the internet at any time and quickly.
3	Tax Authorities Services	Measured with instrument of Mutia (2014), including: The tax authorities have provided tax services well, the feeling that counseling conducted by the tax authorities can help understanding, the tax authorities always consider the objection of taxpayers on taxes imposed, efficient/easy way to pay or repay the tax.
4	Environment	Measured with instrument of Novitasari (2006) and Santi (2012) using a dummy.

### Method Analysis

The Data were collected and analyzed using multiple regressions. Before the hypothesis tested, the validity and reliability of the instrument were first tested and followed with tests for the normality and classical assumption.

## RESULTS AND DISCUSSION

### Result

#### Description of Respondents

Table 2 Sample Description

Gender	Number	Percentage
Male	78	78,0
Female	22	22,0
Age		
20 - 25 years old	5	5,0
26 - 30 years old	14	14,0
31 - 35 years old	50	50,0
36 - 40 years old	7	7,0
41 - 45 years old	11	11,0
46 - 50 years old	13	13,0
Education		
High School	5	5,0
Diploma 3	24	24,0
Undergraduate	37	37,0
Graduate	34	34,0

### Multiple Linear Regression Analysis

This study uses regression analysis to the taxpayer as a moderating environment variable. The results of multiple linear regression as follows:

Tabel 3. Hypothesis Test

Variable	Coefficients Beta	Sig	Decision
Taxation Socialitation	.201	.005	Accepted
Tax Authorities Services	.147	.060	Accepted
Env_Soc	.045	.045	Accepted
Env_Serv	.613	.010	Accepted

### Discussion

#### Taxation socialization on the Taxpayer Compliance

The result of this study indicated that the efforts made by the Director General of Taxation to provide the knowledge and socialization with various forms of taxation or ways have a positive influence on taxpayer compliance. The higher socialization done to the society, the more it will increase the knowledge and will raise taxpayer self-awareness so they would be obedient to pay taxes.

The findings of this study supports the attribution theory which states that a person's behavior is consistent from one situation to another. This study proves that the taxpayer compliance behavior is influenced by the external factors, namely the socialization of taxation and supports the research of Putra, Handayani and Topowijono (2014) who found that taxation socialization has significant positive effect on the individual taxpayer compliance.

#### Tax authority services on the Taxpayer Compliance

The results of this study indicated that the tax authorities services have a positive impact on tax compliance. If the tax authorities serving the taxpayer with a nice, friendly, and able to meet the necessary requirements will give impacts in increased taxpayer compliance. These findings support the attribution theory of consensus factors. It says that a person's behavior will be different from the behavior of others. These results supported the research by Murti,

Sondakh and Sabijono (2014) and Mutia (2014) who found that the tax authorities services have significant positive effect on the individual taxpayer compliance.

### **Moderating Environmental to Influence Tax Dissemination to Taxpayer Compliance**

The results of this study indicated that the environments can strengthen the influence of tax socialization on taxpayer compliance. When the taxpayer had the knowledge and got the socialization of taxation and supported by a conducive environment, the taxpayer compliance will increase. This finding supports the attribution theory which states that a person's behavior can be influenced by both internal and external factors. The results of this study support the research of Nalendo (2014).

### **The Environment Moderates the Influence of the tax authority services on the taxpayer Compliance**

The results of this study indicated that the environment may strengthen the influence of the service tax authorities on tax compliance. If the tax authorities were able to serve all the needs of taxpayers and supported by environmental conditions, it would increase the taxpayer compliance. This finding supported the attribution theory which states that a person's behavior can be influenced by both internal and external factors.

### **CONCLUSION**

The study concluded that: taxation socialization has positive effects on tax compliance, tax authority services have positive impacts on tax compliance, taxpayer environment strengthens the socializing influence of taxation on taxpayer compliance, taxpayers environments can strengthen the influence of the tax authority services on taxpayer compliance.

### **Limitations of The Research and Advice**

This study only examined the effects of taxation socialization, tax authority services, and the environment as variables that affected the taxpayer compliance. Further research may add other variables that allegedly could affect taxpayer compliance such tax penalties, perceptions of personal financial situation and risk preferences.

### **Implication**

1. West Semarang Tax Service Office should provide information and education so as to improve the knowledge of the taxpayers, especially on their awareness of the function of tax laws and tax regulations, calculations, reports and proper tax payment and timeliness of individual taxpayer registered in West Semarang Tax Service Office, so it will improve higher taxpayer compliance.
2. West Semarang Tax Service Office should be able to provide better quality of service to every taxpayer, so the taxpayers feel all the necessary requirements can be provided by the institution as well.

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