



## **The Effect of Tax Knowledge and Taxpayer Awareness on BUMDes Taxpayer Compliance**

**Wafiq Khotimah Nasution**  
**Dian Indri Purnamasari\***

*Faculty of Economics and Business UPN "Veteran" Yogyakarta*  
*Corresponding Author: [dian\\_indri@upnyk.ac.id](mailto:dian_indri@upnyk.ac.id)*

**Abstract:** *Knowing the influence of education level, tax knowledge and taxpayer awareness on BUMDes taxpayer compliance is the aim of this research. The population of this study were all BUMDes registered at the Village Government Office in Sleman Regency and this study used a saturated sample. Saturated sample is a sampling technique when all members of the population are sampled, the total population in this study was 59 BUMDes registered at the Village Government Office in Sleman Regency and the sample in this study were 57 respondents who filled out the questionnaire, there were 2 BUMDes that did not fill in on the grounds that BUMDes had just been formed and the type of business had not yet been developed. This research uses primary data in the form of a questionnaire distributed throughout BUMDes. Testing the hypothesis in this study used multiple linear regression analysis with the help of SPSS software. The results of this study indicate that the knowledge of taxation and awareness of taxpayers affects the compliance of BUMDes taxpayers in Sleman Regency.*

*Keywords: Taxpayer awareness; Taxpayer compliance; Tax knowledge*

### **1. Introduction**

As a country with the fourth largest population in the world, Indonesia continues to strive to improve people's welfare by carrying out development in an even manner. Therefore, in an effort to carry out development, a source of funds is needed in the form of mandatory levies originating from the community, which are called taxes, taxes are the largest contribution to the State Revenue and Expenditure Budget as well as government financing and national development. In 2021 the realization of tax revenue increased from the previous year before the covid-19 pandemic occurred, it was recorded that the realization of tax revenue in 2021 reached IDR 1,547.8 trillion (107.15%) of the target in the 2021 State Budget Law, this achievement exceeded the level of tax revenue before the Covid-19 pandemic in 2019 was only IDR 1,546.1 (<https://www.kemenkeu.go.id/>).

One of the biggest contributors to Indonesia's Gross Domestic Product (GDP) is the Micro, Small and Medium Enterprises (MSMEs) sector, it is known that MSMEs are the most important pillar in the Indonesian economy. According to data from the Ministry of Cooperatives and SMEs, the number of MSMEs currently reaches 64.2 million with a contribution to GDP of 61.07 % or IDR 8,573.89 trillion (<https://ekon.go.id/>). In Yogyakarta itself, the role of MSMEs is very influential in supporting the regional economy because Yogyakarta is one of the tourist destinations in Indonesia. Recorded Contribution of the MSME sector to the economy of the Special Region of Yogyakarta by 79.6 % of Gross Regional Domestic Product (GRDP) DIY (<https://djp.kemenkeu.go.id/kanwil/diy>),

According to data from the Yogyakarta Cooperative and UMKM Data Service (LADAKU), there were 341,872 MSMEs in Special Region of Yogyakarta.

Of the large number of MSMEs in Indonesia, special attention is needed from the government. Through the Ministry of Villages, development of disadvantaged regions and transmigration, developing village-owned resource programs by utilizing the community to form MSMEs in the form of Village-Owned Enterprises (BUMDes) (Putra et al., 2020). Village-Owned Enterprises (BUMDes) have been recognized since 2004 in accordance with (Law Number 2 of 2020) regarding Regional Government Article 213 paragraph (1) which contains, villages can establish Village-Owned Enterprises according to the needs and potential of the village. Then it is explained further in Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises. With the existence of BUMDes, it can support the economic independence of the village and begin to increase the standard of living of the community which has implications for the ability and management of village potential and can develop existing MSMEs in the village, with BUMDes business forms in the form of business management, utilization of existing assets in the village, investment, providing products and providing services and others.

Since the magnitude the contribution of MSMEs sector is added by BUMDes which have participated in utilizing MSMEs in the village community the economy of the Special Region of Yogyakarta is not directly proportional to the compliance of its MSMEs taxpayers. Of the large number of MSMEs, MSMEs tax revenue Yogyakarta Special Region is relatively small, namely less than 2% (<https://djpb.kemenkeu.go.id/kanwil/diy>). There are major challenges faced by the Directorate General of Taxes in investigating and following the dynamic development of MSMEs, even though the NPWP has been given to taxpayers as a means of tax administration which is used as a sign of self-identification of the taxpayer's identity but the taxpayer does not yet have the awareness to make tax payments or trying to escape the bondage of tax obligations (Tambun & Riris, 2019).

The cause of the low level of tax payments is due to the lack of tax knowledge of MSME actors in terms of bookkeeping and tax administration, which is the educational level of the taxpayer. Taxpayer compliance is a big problem in Indonesia if taxpayers do not comply, it can lead to actions to avoid, evade and neglect taxes which in the end have a big impact on the state, especially experiencing state losses (Yulia et al., 2021). To increase taxpayer compliance, the government is trying to reduce tax rates, in statutory regulation Number 2 of 2020, the government has reduced corporate income tax from 25% to 22% for the 2020 and 2021 tax stages and by 20% for the 2022 tax year. Because taxes currently have the largest contribution to the country, the government is providing relaxation in reducing income tax (PPh) to ease the burden on the MSMEs sector and at the same time maximize tax revenues (Habu et al., 2021).

So this research produces variables of tax knowledge and taxpayer awareness. The difference from previous research is that in this study the variable level of education was added because in previous studies the level of education had not shown consistent results and the education level of a taxpayer was very influential because it was one of the

implementations of the knowledge gained during formal education, so that in this study this was tested again on the education level variable. As well as a change in the dependent variable where in previous research the focus was on MSMEs, but in this study it was changed to a Village-Owned Enterprise (BUMDes) and already have an impact on regional income and improve the welfare of village communities.

## **2. Literature Review & Hypothesis Development**

Theory of Planned Behavior is a human being in carrying out an act it is necessary to have a good action that is predicted by one's intention (Ajzen, 1991). Intentions, in turn, are predicted by attitudes about the behavior, subjective norms (a person's perception of the importance of another person's belief that he or she should or should not perform the behavior) surrounding the performance of the behavior, and individuals' perceptions of their control over the behavior. Knowledge of taxation is a guide used by taxpayers as a basis for making decisions and for determining certain strategies for the implementation of their rights and obligations in the field of taxation. Knowledge is a variety of phenomena that humans encounter and obtain through sensory observation, where knowledge arises when someone uses their intellect to recognize certain objects or events that have never been seen or felt before (Damajanti & Karim, 2017). So that tax knowledge is a guideline used by taxpayers as a basis for making decisions and for determining certain strategies for implementing their rights and obligations in the field of taxation which can help taxpayers to increase compliance in paying taxes. This is in accordance with the theory of planned behavior if taxpayers have faith in what they believe in, it will produce positive things (Kartikasari & Yadnyana, 2020).

Taxpayer awareness is a desire that comes from within the taxpayer to pay a number of debts in the form of tax obligations and be reported to the state (Putra et al., 2020). Awareness here relates to tax procedures, audits, investigations or tax sanctions and not only that, awareness relates to the taxpayer's willingness to pay taxes without any element of coercion. (Maghriby & Ramdani, 2020). So it can be concluded that the previous research, the variable of taxpayer awareness affects taxpayer compliance because, taxpayer awareness is a condition where taxpayers understand and know and carry out tax obligations without coercion (Sulistiyowati et al., 2021). Explanation of taxpayers according to Law Number 6 of 1983 which was updated with Law Number 16 of 2009 concerning General Provisions and Tax Procedures is a person or individual or entity, including taxpayers, tax cutters and tax collectors who have the right to and tax obligations following with the provisions of tax laws and regulations.

*H<sub>1</sub>: Tax knowledge influences taxpayer compliance*

*H<sub>2</sub>: Taxpayer awareness influences taxpayer compliance*

## **3. Research Methods**

The method to be used in this study is a quantitative research method. The data source that will be used in this study is primary data, primary data is information obtained directly by researchers in relation to the variables of interest for the purposes of research specifications (Sekaran, 2016). Information obtained through distributing questionnaires distributed to

taxpayers managing BUMDes finances in Sleman Regency through research questionnaires distributed using the Google from link.

In this study, the population is taxpayers who manage the finances of village-owned enterprises (BUMDes). The total population in this study was 59 populations. The sampling technique in this study used the saturated sample method. Saturated sample is a data collection technique with a research sample in the form of all members of the population used as a sample. In this study 59 questionnaires were distributed, 57 questionnaires were filled in and 2 questionnaires were not filled in because BUMDes had just been formed and the business being developed was not yet running.

According to Bida 2001, taxpayer education is knowledge and skills obtained through training and teaching as an effort to build taxpayer attitudes and behavior that can benefit society and the state (Rahman, 2018). The instrument for measuring the education level variable was developed through a nominal scale, namely taxpayers with undergraduate and non-graduate education. Knowledge of taxation is a reference that can be used by taxpayers as a basis for making decisions to determine certain strategies for the implementation of their rights and obligations in the field of taxation (Kartikasari & Yadnyana, 2020). This instrument for measuring tax knowledge variables was developed through a questionnaire consisting of several statements with indicators, namely: 1) Taxpayer knowledge can be obtained from online or offline media; 2) Taxpayers know the functions and benefits of tax; 3) Completion of SPT, financial reports and how to pay taxes; 4) How to calculate the amount of tax; 5) Tax sanctions; 6) Rewards from taxes.

Taxpayer awareness is a desire that comes from within the taxpayer to pay a number of debts in the form of tax obligations and be reported to the state (Putra et al., 2020). The instrument for measuring the awareness variable must be developed through a questionnaire consisting of several statements with indicators, namely: 1) Tax rate; 2) Taxpayer Identification Number (NPWP); 3) Correcting SPT; 4) Reporting tax payable; 5) Tax refunds; 6) Giving Reward and Punishment; 7) Registration to KPP. As someone who is considered as an actor, the taxpayer must be able to utilize the resources provided to achieve the goal. The instrument for measuring the awareness variable must be developed through a questionnaire consisting of several statements with indicators namely: 1) Registering with the KPP; 2) Filling out the SPT and paying the SPT.

#### **4. Research Results and Discussion**

This research uses 2 tests, namely data testing and hypothesis testing. Data testing uses validity and reliability tests, hypothesis testing uses multiple linear regression. After collecting the questionnaire, the first stage is to analyze the characteristics of the respondents which are shown in table 1. Based on Table 1, it can be seen that the characteristics of the respondents in this study include respondent's age, last education, gender, type of BUMDes business, type of NPWP, and position in BUMDes. Age characteristics are used to measure or determine the age of each respondent who works in BUMDes. Based on the table above, those aged less than 25 and 26-30 years are 2 people (4%), those aged 31-35 years are 4 people (7%), those aged 36-40 were 6 people (11%), and those aged more than 40 years were

43 (75%). The last education characteristics are used to measure or determine the education of each respondent who works in BUMDes based on the table above, who are graduates before high school are 3 (5%), who are high school graduates are 13 (23%), who are diploma graduates are 5 (9%), 34 (60%) are undergraduate graduates, 2 (4%) are master's graduates and none are doctoral graduates.

**Table 1. Respondent Characteristics**

No	Criteria	Amount	Percentage
<b>1</b>	<b>Respondent's Age</b>		
	<30	4	8
	31-35	4	7
	36-40	6	11
	>40	43	75
<b>2</b>	<b>Last Education</b>		
	Others	21	36
	Bachelor Degree	36	64
<b>3</b>	<b>Gender</b>		
	Male	51	89
	Female	6	11
<b>4</b>	<b>Type of BUMDes Business</b>		
	Trade/Shop	23	27
	Tourism	17	20
	Waste Management	9	11
	Drinking Water Management	7	8
	Market	6	7
	Savings and Loan	6	7
	Rental	4	5
	Parking Management	3	4
	Freshwater Fisheries Cultivation	2	2
	Others	8	8
<b>5</b>	<b>Type of Tax Identification Number</b>		
	Personal tax identification number	31	45
	Business tax identification number (BUMDes)	23	33
	Doesn't have tax identification number	15	22
<b>6</b>	<b>Position in BUMDes</b>		
	Director	33	58
	Secretary	8	14
	Village Officer	6	11
	Treasurer	5	9
	Others	5	10

Gender characteristics are used to measure or determine the gender range of each respondent who works in BUMDes. Based on the table, it is known that 51 respondents were male (89%) and 6 respondents were female (11%). The characteristics of the types of businesses in BUMDes are used to measure or find out the types of businesses working in BUMDes. Based on the table it is known that there were 23 (27%) trade/shop, 17 (20%) tourism, 9 (11%) waste management, 7 (8%) drinking water management, 6 (7%) market and savings and loans, 4 (5%) rental, 3 (4%) parking management, 2 (2%) freshwater fisheries cultivation, also 1 (1%) swimming pool, pertashop, fishing, village internet, contractor, car and motorbike washing, restaurant, and aglonaema flower cultivation. Type of tax identification number characteristics are used to measure or determine the type of tax identification number of business actors, based on the table above, there were 31 (45%)



people who used personal tax identification number, 23 (33%) people who used business tax identification number (BUMDes) and 15 (22%) people don't have a tax identification number. The characteristics of the types of position in BUMDes used to measure or find out the position of each respondent who works at BUMDes, there were 33 (58%) director, 8 (14%) secretary, 6 (11%) village officer, 5 (9%) treasurer, also 1 (2%) employee, advisor, supervisor, acting director, and production manager.

**Table 2. Descriptive Statistics**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Dev</b>
Tax Knowledge	57	2	5	3	0.53
Taxpayer Awareness	57	2	5	4	0.52
Taxpayer Compliance	57	2	5	3	0.63

Source: Primary data processed, 2022

The number of respondents (n) is 57, The tax knowledge variable shows a minimum value of 2 and a maximum value of 5. This means that scale 2 is for a disagree answer and scale 5 is for a strongly agree answer and. the average value of the respondent's answer is 3 which indicates that the respondent's answer is neutral regarding the tax knowledge variable. The standard deviation is 0.53, which means the average value is greater than the standard deviation so that data deviations are low so the value distribution is even. It is known that the taxpayer awareness variable has a minimum value of 2 and a maximum value of 5 and the average value of respondents' answers is 4, which indicates that the respondents' answers agree with the taxpayer awareness variable. The standard deviation is 0, 52, which means that the taxpayer awareness variable has a normal data distribution and a low level of data deviation. It is known that the taxpayer compliance variable has a minimum value of 2 and a maximum value of 5 and the average value of respondents' answers is 3 which indicates that the respondent's answer is neutral to the taxpayer compliance variable. The standard deviation is 0.63 which means that the average value is greater than the standard deviation so that the data deviations that occur are low, so the distribution of values is even.

**Table 3. Education Level**

	<b>Mean</b>	<b>N</b>	<b>Std. Deviation</b>	<b>Std. Mean error</b>
Bachelor	0.72	57	0.453	0.60
Non-Graduate	0.28	57	0.453	0.60

Source: Primary data processed, 2022

The first hypothesis (H<sub>1</sub>) is accepted and it can be concluded that the tax knowledge variable influences taxpayer compliance in financial management of Village-Owned Enterprises (BUMDes) in Sleman Regency. The results of these studies support research conducted by [Maghriby & Ramdani \(2020\)](#) and [Kartikasari & Yadnyana \(2020\)](#) which states that knowledge of taxation affects taxpayer compliance Tax knowledge is an ability that is known by taxpayers so that taxpayers carry out tax obligations in accordance with applicable laws and regulations and a taxpayer who knows tax guidelines will make decisions and strategies in exercising his rights and its obligations in the field of taxation. The results of this study indicate that the tax knowledge of BUMDes financial managers in Sleman Regency is good, this can be seen from the level of NPWP ownership, the percentage of

personal NPWP of BUMDes financial managers in Sleman Regency is 45% of this percentage, BUMDes financial managers automatically understand tax knowledge because automatically Personal taxpayers must fulfill tax obligations, so by becoming a BUMDes financial manager, the taxpayer will understand knowledge about taxation

**Table 4. Validity Test Variable Taxpayer Compliance**

Instrument	R value	P Value	Result
Y.1	0.716	0.000**	Valid
Y.2	0.457	0.000**	Valid
Y.3	0.541	0.000**	Valid
Y.4	0.729	0.000**	Valid
Y.5	0.762	0.000**	Valid
Y.6	0.713	0.000**	Valid
Y.7	0.856	0.000**	Valid
Y.8	0.772	0.000**	Valid
Y.9	0.885	0.000**	Valid
Y.10	0.654	0.000**	Valid

\*\* Sig < 1%

**Table 5. Reliability Test**

Variable	Cronbach's Alpha	Cut-off	Result
Tax Knowledge	0.682	0.6	Reliable
Taxpayer Awareness	0.813	0.6	Reliable
Taxpayer Compliance	0.887	0.6	Reliable

Source: Primary data processed, 2022

**Table 6. Results of Multiple Linear Regression Analysis**

Variable	B	t	Sig.	Results
Tax Knowledge	0.656	3.781	0.000**	H <sub>1</sub> : Accepted
Taxpayer Awareness	0.570	4.546	0.000**	H <sub>2</sub> : Accepted
Adj. R: 0.601; F value			0.000**	

\*\* Sig < 1%

The second hypothesis (H<sub>2</sub>) is accepted and it can be concluded that the taxpayer awareness variable influences taxpayer compliance in financial management of Village-Owned Enterprises (BUMDes) in Sleman Regency. The results of these studies support research before which state that tax prayer compliance will increase if taxpayer awareness is raise. Taxpayer awareness is a desire that comes from within the taxpayer to pay a number of debts in the form of tax obligations and be reported to the state (Putra et al., 2020; Sulistyowati et al., 2021). With the awareness of taxpayers in paying taxes, it will have logical consequences for the state, namely in the taxpayer's contribution in the form of paying taxes on time and in the correct amount (Listy et al., 2022). In the demographic analysis of positions at BUMDes, the average answer for BUMDes financial managers in Sleman Regency, namely the director, is 58% tax obligations. If a director does not carry out

his tax obligations, then *The director's corporate governance can be blamed.*

As an additional discussion, this research examines the level of compliance based on the taxpayer's educational background. The research results show that there are differences based on level of education in BUMDes taxpayer compliance, because the higher the level of public education, the easier it will be for the public to understand the applicable tax regulations. There are different level of education influences taxpayer compliance they have many variety level of education, start senior high school, diploma, and bachelor degree. The level of education is the stage a person takes in achieving goals in life. Taxpayers are no exception, taxpayer education is knowledge that can be obtained by a taxpayer through individual training or training obtained through a tax discussion forum. The higher the level of public education, the easier it will be for the community to understand tax regulations (Rahman, 2018). Study Sulistyowati et al. (2021) states that the variable level of education influences taxpayer compliance because naturally, if people have a high level of education, awareness of paying taxes will also be higher compared to people who have a low level of education.

## **5. Conclusions, Limitations and Recommendations**

Based on the results of the previous research and discussion, it can be concluded that the level of education, tax knowledge and awareness influence taxpayer compliance in managing BUMDes finances in Sleman Regency. This research has several research limitations which make this writing less than perfect, this research only examines from one respondent's point of view, according to the theme taken, so research measurements are only carried out based on a questionnaire distributed where the results of this questionnaire depend on the respondent answer this question. The instrument used is a Likert scale which uses closed questions and does not provide more unstructured data input from respondents. This results in data analysis being limited to the parameters that have been determined in the research questionnaire so that the value of the coefficient of determination is limited according to the independent variables used. It would be better for future research to look for the latest questionnaire sources and use interview methods to make them more relevant to conditions in the field, such as finding out the reasons that cause respondents to answer the statement answer choices that have been provided. Future researchers can also test based on the age of the respondent because age is closely related to a person's attitude in making decisions (Budiarto et al., 2017).

## **References**

- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Budiarto, D.S., Yennisa., & Nuralisa, F. (2017). Hubungan antara religiusitas dan machiavellian dengan tax evasion: Riset berdasarkan perspektif gender. *Telaah Bisnis*, 18(1), 19-32.
- Damajanti, A., & Karim, A. (2017). Effect of tax knowledge on individual taxpayers compliance. *Economics and Business Solutions Journal*, 1(1), 1-19. <http://dx.doi.org/10.26623/ebsj.v1i1.477>



- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Edisi ke-9. Semarang: Badan Penerbit Universitas Diponegoro.
- Habu, R. E., Ayem, S., & Kusuma, D. (2021). Pengaruh kesadaran Wajib Pajak, pemahaman PSAK EMKM dan relaksasi pajak terhadap kepatuhan Wajib Pajak pelaku usaha mikro kecil menengah di Kota Yogyakarta. *Jurnal Riset Perpajakan*, 4(2), 357–375. <https://doi.org/10.26618/jrp.v4i2.6332>
- Ihsan, A. N. (2018). Analisis pengelolaan badan usaha milik desa (bumdes) gerbang lentera sebagai penggerak Desa Wisata Lerep. *Journal of Politic and Government Studies*, 7(04), 221–230. <https://ejournal3.undip.ac.id/index.php/jpgs/article/view/21911>
- Kartikasari, N. L. G. S., & Yadnyana, I. K. (2020). Pengetahuan perpajakan, sanksi pajak kesadaran Wajib Pajak dan kepatuhan WPOP sektor UMKM. *E-Jurnal Akuntans*. 31(4), 925-936 <https://doi.org/10.24843/eja.2021.v31.i04.p10>
- Listy, W. B., Askandar, N. S., & Afifudin. (2022). Pengaruh pengetahuan perpajakan, tingkat pendidikan dan kesadaran terhadap kepatuhan Wajib Pajak (Studi kasus pada KPP Malang Utara). *E-Jra*, 11(09), 84–92.
- Maghriby, B., & Ramdani, D. (2020). Pengaruh kesadaran diri Wajib Pajak dan pengetahuan perpajakannya terhadap kepatuhan Wajib Pajak pada entitas usaha kecil (UMKM). *Jurnal Riset Akuntansi Dan Perbankan*, 14(1), 220–240.
- Purwanto, W. P., & Kholis, N. (2022). Faktor yang mempengaruhi kepatuhan pajak UMKM di Solo Raya. *Prosiding Seminar nasional, Universitas Islam Batik, Surakarta*, 978–979.
- Putra, A. F. (2020). Kepatuhan Wajib Pajak UMKM: Pengetahuan pajak, sanksi pajak, dan modernisasi sistem. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 7(01), 1–12. <https://doi.org/10.35838/jrap.v7i01.1212>
- Putra, Zainal, A., Ambarita, C. F., & Pratiwi, E. (2020). Tingkat kesadaran kepatuhan pajak: Studi terhadap Badan Usaha Milik Desa. *Jurnal Manajemen Dan Keuangan*, 9(2), 122–143. <https://doi.org/10.33059/jmk.v9i2.2508>
- Rahman, A. (2018). Pengaruh kesadaran wajib pajak, tingkat pendidikan, dan pendapatan terhadap kepatuhan membayar Pajak Bumi dan Bangunan. *Jurnal Akuntansi Universitas Negeri Padang*, 6(1), 1–20. <https://ejournal.unp.ac.id/students/index.php/akt/article/view/2946>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach* (7th ed.). West Sussex: John Wiley & Sons, Ltd.
- Sugiyono, D. (2009). *Metode Penelitian Kuantitatif Kualitatif dan R & D*, Bandung: Alfabeta.
- Sulistyowati, M., Ferdian, T., & Girsang, R. N. (2021). Pengaruh kesadaran wajib pajak, kualitas pelayanan, sanksi perpajakan dan tingkat pendidikan terhadap kepatuhan Wajib Pajak (Studi kasus pada Wajib Pajak yang terdaftar di SAMSAT Kabupaten Tebo). *Jurnal Ilmiah Akuntansi dan Bisnis*, 1(1), 29–45. <https://ojs.umb-bungo.ac.id/index.php/JIAB/article/view/487>
- Tambun, S., & Riris, S. B. (2019). Pengaruh penurunan tarif pajak UMKM dan kesadaran Wajib Pajak terhadap kepatuhan Wajib Pajak yang dimoderasi oleh efektifitas pemungutan pajak. *Jurnal Media Akuntansi Perpajakan*, 4(1), 1-10.

<https://journal.uta45jakarta.ac.id/index.php/MAP/article/view/4203/1652#>

Yulia, Y., Wijaya, R. A., Sari, D. P., & Adawi, M. (2021). Pengaruh pengetahuan perpajakan, kesadaran Wajib Pajak, tingkat pendidikan dan sosialisasi perpajakan terhadap kepatuhan Wajib Pajak pada UMKM di Kota Padang. *Jurnal Ekonomi Manajemen Sistem Informasi*, 1(4), 305-310. <https://doi.org/10.31933/jemsi.v1i4.114>