
**THE INFLUENCE OF TAXPAYER AWARENESS ON TAX COMPLIANCE IN
UMRAH TRAVEL BUSINESSES**

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ABSTRACT

Tax compliance is an important factor in supporting state revenue, including from businesses operating in the travel service sector such as Umrah travel agencies. However, the level of tax compliance among business actors is often influenced by the awareness of taxpayers in understanding and fulfilling their tax obligations. This study aims to analyze the influence of taxpayer awareness on tax compliance among Umrah travel businesses. The research question addressed in this study is whether taxpayer awareness affects tax compliance in Umrah travel businesses. This research uses a quantitative method with a survey approach. Data were collected through questionnaires distributed to Umrah travel business actors as research respondents. The data obtained were then analyzed using statistical analysis techniques to determine the relationship and influence between taxpayer awareness and tax compliance variables. The results show that taxpayer awareness has a positive and significant effect on tax compliance among Umrah travel businesses. The higher the level of taxpayer awareness, the higher the level of compliance in fulfilling tax obligations according to applicable regulations. These findings indicate that increasing taxpayer awareness through tax education and socialization is very important in improving tax compliance, especially in the Umrah travel business sector

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Introduction

Tax is one of the main sources of state revenue that plays an important role in financing national development. Through tax revenue, the government can implement various development programs in the fields of economy, social welfare, education, and infrastructure. Tax revenue has not yet reached the targeted level. This situation occurs due to the lack of taxpayer awareness in paying taxes and reporting their tax obligations. This study aims to determine the effect of taxpayer awareness and tax audits on tax revenue, with taxpayer compliance as a moderating variable (Rahayu, 2025). Therefore, the level of taxpayer compliance becomes a crucial factor in optimizing state tax revenue.

In addition, the effectiveness of the tax system also depends on the active participation of taxpayers in fulfilling their obligations. Taxpayers who understand the importance of taxation for national development are more likely to demonstrate responsible behavior in paying and reporting their taxes. Conversely, low awareness and limited knowledge about tax regulations may lead to lower levels of compliance among taxpayers. Therefore, increasing taxpayer awareness through education, information dissemination, and improved tax administration is considered an essential effort to enhance tax compliance and strengthen state revenue (Habiburahman, 2025).

Tax compliance is not only influenced by the existing tax system but also by the level of taxpayer awareness in understanding and implementing their tax obligations. When taxpayers clearly understand their obligations and rights in taxation, they are more likely to comply with tax regulations and fulfill their responsibilities properly (Bahri, 2020).

Issues related to taxpayer awareness and compliance can also be found in various business sectors, including travel services for Hajj and Umrah. As the interest of Indonesian people in performing Umrah

pilgrimage continues to increase, the number of Umrah travel organizers has also grown significantly. This indicates that the Umrah travel business sector has considerable economic potential (Wardani, 2017).

However, this potential needs to be balanced with tax compliance among business actors so that it can contribute optimally to state revenue. In addition, the level of taxpayer compliance in the Umrah travel business sector is also influenced by the understanding of tax regulations and the willingness of business actors to fulfill their obligations voluntarily. Business actors who have adequate knowledge of taxation tend to show more responsible behavior in managing their financial and tax administration. Conversely, a lack of understanding and awareness may lead to delays in tax reporting and payment, which can ultimately reduce the contribution of this sector to state revenue. Therefore, strengthening taxpayer awareness and knowledge is essential to ensure that the growing Umrah travel industry can provide optimal support to national economic development through increased tax compliance. (Darwati, 2025)

This research was conducted at **PT. Nur Haramain Mulia**, which is one of the officially licensed companies organizing Hajj and Umrah pilgrimage travel in Indonesia. Taxpayers who have a better understanding of their obligations are more likely to pay property and building taxes fairly. Taxpayer awareness has a positive and significant effect on their compliance, as revealed in this study (LadyKarlinah, 2024). As a company engaged in religious travel services, PT. Nur Haramain Mulia has responsibilities not only in providing services to pilgrims but also in fulfilling administrative and tax obligations as a legally registered business entity.

With complete legal licensing, this company becomes a relevant research object to examine how taxpayer awareness influences tax compliance in the Umrah travel business sector. If taxpayers are aware of taxation, it is because they know, understand, and comprehend the process of paying their taxes. A person's level of self-awareness influences their ability to face and understand the world around them. When individuals are aware, they become conscious of many things, including themselves, others, their past experiences, and what may occur in the future (LiemYanSugondo, 2024). The selection of PT. Nur Haramain Mulia as the research location is also based on the consideration that the company actively organizes Umrah pilgrimage travel activities. Therefore, this study is expected to provide a clearer picture of the relationship between taxpayer awareness and tax compliance in officially licensed Umrah travel businesses.

Research Method

This study uses a quantitative approach with a survey method to analyze the influence of taxpayer awareness on tax compliance among Umrah travel business actors. The quantitative approach was chosen because this research aims to measure the relationship and influence between the variable of taxpayer awareness as the independent variable and tax compliance as the dependent variable (Muhnia1, 2023). This research was conducted at **PT. Nur Haramain Mulia**, a company that organizes Hajj and Umrah pilgrimage travel and has obtained official permission according to Indonesian regulations. The research subjects were individuals involved in managing the company's administrative and financial activities related to tax obligations.

Data collection techniques in this study used questionnaires prepared based on indicators of taxpayer awareness and tax compliance variables. The questionnaires were distributed to respondents to obtain information related to their level of understanding, awareness, and compliance in fulfilling tax obligations. In addition to questionnaires, data were also obtained through documentation related to the company's taxation activities (Rumiyatun, 2017). The collected data were analyzed using statistical analysis techniques to determine the influence between research variables. Data analysis included validity and reliability tests of the research instruments as well as simple regression analysis to determine the extent of the influence of taxpayer awareness on tax compliance at PT. Nur Haramain Mulia.

Furthermore, the sampling technique used in this study was purposive sampling, in which respondents were selected based on specific criteria relevant to the research objectives, particularly individuals involved in taxation-related administrative and financial processes within the company. The measurement of research variables was carried out using a Likert scale to assess respondents' perceptions regarding taxpayer awareness and tax compliance. Each statement in the questionnaire was designed to reflect the indicators of the respective variables (Susilowati, 2021). The results of the data analysis were then interpreted to provide a comprehensive understanding of the relationship between taxpayer awareness and tax compliance among Umrah travel business actors (Mahbubi, 2025).

Research Results

This study aims to determine the influence of taxpayer awareness on tax compliance at PT. Nur Haramain Mulia as an organizer of Hajj and Umrah pilgrimage travel. Research data were obtained through questionnaires distributed to respondents involved in managing the company's administrative and financial activities. Based on the data analysis results, it was found that the level of taxpayer awareness at PT. Nur Haramain Mulia falls into the good category. Most respondents stated that they understand the importance of paying taxes, are aware of tax reporting obligations, and have the awareness to fulfill tax obligations according to applicable regulations (Widuri, 2024). Taxpayer awareness in this study was measured through several indicators, including understanding of tax regulations, awareness of the importance of taxes for national development, and willingness to voluntarily fulfill tax obligations. In addition, the data obtained from the questionnaires indicate that most respondents have a clear understanding of their tax obligations as business actors in the Umrah travel sector. Respondents generally agreed that paying taxes is an important responsibility that must be fulfilled in order to support national development. This level of awareness reflects that business actors have begun to recognize the role of taxation in supporting government programs and public welfare. (Putra, 2025)

Furthermore, the level of tax compliance at PT. Nur Haramain Mulia also showed fairly good results. This can be seen from the company's compliance in reporting taxes on time, Awareness and knowledge have a significant influence on taxpayer compliance, both partially and simultaneously. Awareness and knowledge have a significant influence on taxpayer compliance, both partially and simultaneously (Susyanti, 2020). The results also show that respondents demonstrate a relatively high level of willingness to comply with tax regulations. This can be observed from their readiness to calculate, pay, and report taxes according to the applicable regulations. The existence of adequate knowledge regarding taxation procedures also contributes to strengthening taxpayer awareness among

business actors.

Furthermore, the analysis of the collected data indicates that taxpayer awareness plays an important role in shaping responsible tax behavior. Business actors who possess better knowledge and understanding of taxation tend to show a higher level of compliance compared to those who have limited knowledge regarding tax regulations and procedures. The results of the simple regression analysis show that taxpayer awareness has a positive and significant effect on tax compliance. This means that the higher the level of taxpayer awareness, the higher the level of tax compliance among Umrah travel business actors. Thus, the research hypothesis stating that taxpayer awareness influences tax compliance is accepted (Alam, 2023).

In addition, the findings of this study indicate that taxpayer awareness contributes not only to compliance in tax payments but also to the accuracy and timeliness of tax reporting. Respondents who demonstrated higher levels of awareness were more consistent in fulfilling their tax obligations in accordance with applicable regulations. This suggests that taxpayer awareness plays a crucial role in minimizing errors and delays in tax administration. Therefore, improving taxpayer awareness can be considered an effective approach to enhancing overall tax compliance among business actors in the Umrah travel sector. Moreover, the results of this study also indicate that taxpayer awareness is closely related to the consistency of taxpayers in fulfilling their obligations. Respondents who have a higher level of awareness tend to perform their tax duties regularly and in accordance with established procedures. This consistency reflects a positive behavioral pattern that supports the creation of a more disciplined and compliant taxpayer environment within the company (Anwar & Jeni Susyanti, 2020).

In addition, the findings reveal that taxpayer awareness is influenced by the level of access to tax-related information and education. Business actors who frequently receive information regarding taxation, either through socialization programs or internal company policies, tend to have better understanding and awareness of their tax obligations. This condition shows that continuous exposure to tax knowledge can significantly improve the level of compliance among taxpayers (Yenti, 2025).

Furthermore, the study highlights that the role of internal management within the company also contributes to the level of taxpayer compliance. Proper financial management, clear administrative procedures, and supervision of tax-related activities can support the implementation of tax obligations more effectively. Therefore, the combination of taxpayer awareness and good internal management practices is essential in ensuring sustainable tax compliance among Umrah travel business actors. Moreover, the findings of this study indicate that taxpayer awareness is not only related to compliance behavior but also influences the quality of tax administration within the company. Business actors who possess a higher level of awareness tend to maintain more accurate financial records and ensure that all tax-related documents are properly organized. This condition supports the smooth implementation of tax obligations and reduces the risk of administrative errors or discrepancies in tax reporting (Teddy Effendy & Erli Salia, 2025).

In addition, the results also show that a supportive organizational environment plays a role in enhancing taxpayer awareness among employees. When companies implement clear policies and provide internal guidance related to taxation, employees involved in financial and administrative tasks are more likely to understand and comply with tax regulations. This indicates that organizational support can strengthen individual awareness and contribute to improving overall tax compliance within the company.

Furthermore, the study reveals that continuous improvement in taxpayer awareness can create long-term benefits for both the company and the government. For companies, higher compliance can minimize the risk of tax sanctions and improve financial transparency. Meanwhile, for the government, increased compliance contributes to higher and more stable tax revenue. Therefore, enhancing taxpayer awareness should be seen as a sustainable effort that benefits all stakeholders involved in the taxation system (Ani Kusbandiyah & Purnadi, 2022).

Discussion

The results of this study indicate that taxpayer awareness plays an important role in improving

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tax compliance among Umrah travel business actors. Taxpayer awareness reflects the level of understanding and willingness of taxpayers to fulfill their tax obligations voluntarily without external pressure. When business actors have a high awareness of the importance of taxes for national development, they tend to comply better with tax obligations. These findings are consistent with previous studies stating that taxpayer awareness is one of the main factors influencing tax compliance (Ika, 2025). Research conducted by (Siregar, 2025) explains that taxpayer awareness significantly influences compliance when combined with tax knowledge. Similarly, research by (Fauziah H. M., 2025) shows that taxpayer awareness has a positive influence and becomes an important factor in tax compliance. Other studies also state that increasing taxpayer awareness through tax education and socialization can improve taxpayer compliance in fulfilling tax obligations (Malendes, 2024). This indicates that government efforts to increase public understanding of taxation greatly influence taxpayer compliance behavior.

Furthermore, the effectiveness of government efforts in enhancing taxpayer awareness depends on the consistency and quality of tax education and socialization programs provided to the public. When these programs are delivered in a clear, accessible, and continuous manner, taxpayers are more likely to understand their rights and obligations in taxation. This understanding can lead to the development of a more positive perception of the tax system, which in turn encourages voluntary compliance. In addition, increased awareness can reduce the likelihood of errors in tax reporting and payment, as taxpayers become more familiar with applicable regulations and procedures. Therefore, strengthening taxpayer awareness through well-designed educational initiatives and effective communication strategies is essential in fostering a compliant taxpayer community and supporting sustainable tax revenue growth (Hidayah, 2022).

In the context of Umrah travel businesses, taxpayer awareness becomes an important factor because this sector has significant economic potential due to the increasing number of Umrah pilgrims every year. Therefore, tax compliance in this sector is essential to contribute optimally to state revenue. In addition, taxpayer awareness can also encourage business actors to be more responsible in managing their financial administration, including fulfilling tax obligations accurately and on time. When taxpayers understand the benefits of taxes for national development and public welfare, they are more likely to develop a positive attitude toward tax compliance (Pitaloka, 2025). This awareness not only reduces the possibility of tax violations but also helps create a culture of voluntary compliance among business actors. Therefore, strengthening taxpayer awareness is considered an important strategy in improving tax compliance and supporting sustainable state revenue.

Furthermore, the results of this study indicate that taxpayer awareness not only influences compliance behavior but also strengthens the sense of responsibility among business actors in fulfilling their tax obligations. When taxpayers possess adequate knowledge and understanding of tax regulations, they tend to demonstrate more disciplined behavior in reporting and paying taxes. This condition shows that awareness plays a crucial role in shaping a positive attitude toward taxation, which ultimately leads to better tax compliance (Aribowo, 2021). In addition, the role of government institutions and tax authorities is very important in increasing taxpayer awareness. Through continuous tax education, socialization programs, and improved tax services, taxpayers can gain a clearer understanding of their rights and obligations. Effective communication between tax authorities and taxpayers can also help reduce misunderstandings regarding taxation procedures, thereby encouraging higher levels of voluntary compliance among business actors (Nasrul, 2025). Therefore, strengthening taxpayer awareness should be considered a strategic effort to improve tax compliance in the Umrah travel business sector. With increasing awareness and understanding of taxation, business actors are expected to be more proactive in fulfilling their tax responsibilities. This will not only improve the level of tax compliance but also contribute to increasing state revenue and supporting sustainable national development.

Moreover, the findings of this study suggest that taxpayer awareness is closely associated with the development of long-term compliance behavior among business actors. When awareness is consistently reinforced, taxpayers are more likely to internalize tax obligations as part of their routine responsibilities rather than viewing them as external burdens. This internalization process plays a key role in sustaining compliance over time, as it encourages taxpayers to act responsibly even in the

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absence of strict supervision. In addition, technological advancements in taxation systems, such as digital tax reporting and online payment platforms, can further support the improvement of taxpayer awareness and compliance. When business actors are provided with accessible and user-friendly tax systems, they are more likely to understand and fulfill their obligations efficiently. Therefore, the integration of technology in tax administration can complement awareness-building efforts and create a more effective and transparent taxation environment (Setiawan, 2020).

Furthermore, collaboration between the government, business sectors, and educational institutions is essential in promoting taxpayer awareness. Educational programs and training related to taxation can equip business actors with the necessary knowledge and skills to manage their tax responsibilities properly. Such collaborative efforts can create a more informed taxpayer community, which ultimately contributes to higher levels of compliance and supports the sustainability of national revenue. These findings not only confirm the statistical relationship between taxpayer awareness and tax compliance but also provide a deeper understanding of taxpayer behavior in the context of the Umrah travel business sector. Taxpayer awareness can be seen as a psychological and behavioral factor that influences how individuals perceive their responsibilities toward taxation. When taxpayers internalize the importance of taxes, compliance is no longer driven solely by external enforcement but also by intrinsic motivation (Palil, 2021). This indicates that improving awareness is not merely about increasing knowledge, but also about shaping positive attitudes and values toward taxation.

From a theoretical perspective, this study supports the concept that compliance behavior is influenced by both cognitive and behavioral aspects. Taxpayer awareness reflects cognitive understanding, while compliance behavior represents the practical implementation of that understanding. This relationship is consistent with behavioral theories which suggest that knowledge and awareness are key determinants in shaping individual actions. Therefore, increasing taxpayer awareness can be considered a fundamental approach in encouraging sustainable compliance behavior among business actors (Zakila Cahya Ronika & Dini Fatihatul Hidayah, 2024).

The implications of this study highlight the importance of developing comprehensive strategies to enhance taxpayer awareness. Government policies should not only focus on enforcement and sanctions but also emphasize education, communication, and service improvement. By creating a supportive taxation environment, business actors will be more encouraged to comply voluntarily. In the long term, this approach can lead to a more stable and sustainable increase in tax revenue, particularly in sectors with high economic potential such as Umrah travel services (al, 2021).

Conclusion

Based on the results of this study, it can be concluded that taxpayer awareness has a positive and significant influence on tax compliance among Umrah travel business actors at PT. Nur Haramain Mulia. The findings indicate that a higher level of taxpayer awareness regarding tax obligations, tax regulations, and the importance of taxes for national development encourages business actors to comply more consistently with their tax responsibilities, including timely tax reporting and payment. Taxpayer awareness reflects not only the understanding of tax regulations but also the willingness of taxpayers to voluntarily fulfill their obligations without external pressure. When business actors have adequate knowledge and awareness about taxation, they tend to show better compliance behavior (Itqoni, 2025). This demonstrates that awareness plays a crucial role in shaping responsible tax behavior among business entities. Furthermore, the results of this study highlight the importance of continuous efforts to improve taxpayer awareness through taxation education, socialization programs, and improved tax services provided by the government and tax authorities. Such efforts can strengthen taxpayers' understanding of their obligations and increase their willingness to comply with tax regulations (Ristanto, 2025). In the context of Umrah travel businesses, which have significant economic potential due to the increasing number of Umrah pilgrims each year, maintaining high levels of tax compliance is essential to ensure that the sector contributes optimally to state revenue. Therefore, strengthening taxpayer awareness among business actors in this sector is an important strategy to support sustainable tax compliance and national economic development.

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