



## BEYOND THE TAX CODE: ENHANCING TAXPAYER COMPLIANCE THROUGH SERVICE, COUNSELING, AND PUBLIC RELATIONS

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### Abstract

The primary objective of this research is to elucidate the efficacy of service provision, counseling, and public relations implementation through the lens of management functions, namely planning, organizing, leading, and controlling. To address the central research question, a critical paradigm is employed, facilitating a rigorous critique of tax policies and their practical implications. Employing a qualitative research methodology, this study integrates a multi-method approach that amalgamates both primary and secondary data sources. The primary data are derived from the researcher's participant observations, conducted from 2021 to 2023 within the capacity of a taxpayer stationed at the Small Tax Office of Natar, subjected to thematic analysis. Secondary data, comprising statutory regulations and reports, were collated through the regulation documentation and subjected to analysis via a normative juridical approach. The findings indicate that the execution of service, counseling, and public relations activities remains suboptimal. Specifically, while the management functions of planning, leading, and controlling within service and counseling activities necessitate preservation, the organizing function demands significant enhancement. This study implies that extension activities is requisite for maintaining the planning and control functions, yet call for substantial improvements in organizing and leading functions.

**Keywords:** Compliance, Counseling, Public Relation, Service, Taxation

### INTRODUCTION

Tax collection serves as a pivotal mechanism for funding state expenditures, encompassing infrastructure development (Sidik & Suhono, 2020), social protection, education (Akbar & Hapsari, 2023) and the provision of public services. In 2022, Indonesia witnessed a commendable achievement in tax revenue, amassing Rp2,034.5 trillion, which represents 114% of the predetermined target in the State Budget (APBN), as reported by the Ministry of Finance (2023). Despite this achievement, it is premature for Indonesia to rest on its laurels, especially considering the historical context where the tax revenue targets set in the APBN from 2014 to 2020 were consistently unmet (Saragih, Dessy & Hendrawan, 2020; Vivie & Effendi, 2021). This shortfall in revenue attainment is closely associated with taxpayer compliance. Research conducted by Senopati and Fitriani (2021) suggests a direct correlation between tax compliance and revenue generation, indicating that increased compliance leads to higher revenue. From a formal standpoint, tax compliance can be evaluated through the submission rates of the Annual Tax Return (SPT). As of May 2023, the number of registered taxpayers in Indonesia, encompassing both individuals and corporations, stood at 19.4 million. Out of these numbers, 13.3 million taxpayers have filed their Annual Tax Return for the fiscal year 2022, resulting in a compliance ratio of 68.75 percent. This figure is significantly lower than the targeted compliance rate of 83 percent set for the end of 2023, underscoring the imperative need to enhance taxpayer awareness and compliance.

Enhancement of tax compliance can be effectuated through the implementation of tax services (Andreansyah & Farina, 2022), advisory initiatives (Rohmawati & Rasmini, 2012), and public relations endeavors undertaken by the Directorate of Counseling, Services, and Public Relations (P2 Humas) within the Directorate General of Taxes (DGT). The regulatory framework guiding these efforts is encapsulated in the Director General of Taxes' Regulation Number PER-02/PJ/2017, which amends Regulation Number PER-27/PJ/2016 regarding Service Standards at Integrated Service Points within Tax Service Offices (KPP), alongside Regulation Number PER-12/PJ/2021 concerning Tax Education. These regulations provide a



structured guideline for DGT personnel to execute strategic objectives within the realms of service provision, counseling, and public relations.

This study integrates basic management theory delineated by Robbins and Coulter (2017), which expound upon the quintessential functions of management, including planning, organizing, leading, and controlling, as a framework for analyzing the efficacy of these tax compliance strategies. Empirical evidence provided by Puspanita et al. (2020) suggests that both tax services and online services exert a considerable impact on taxpayer compliance, corroborating findings from Arianto (2020), Sari et al. (2019), and Sari and Rasmini (2017). Additionally, research conducted by Kurniawan et al. (2023) identifies tax knowledge (socialization) as a pivotal factor influencing taxpayer compliance, echoing conclusions drawn by Mansyuri et al. (2022), Muhamad et al. (2019), and Syafriel (2018). Furthermore, Hunt et al. (2019) articulate that trust in government authorities significantly contributes to enhancing taxpayer compliance.

The present study shares a methodological affinity with the research conducted by Puspanita et al. (2020) through its employment of a descriptive qualitative methodology to explore the nexus between service provision and taxpayer compliance. However, it diverges in its methodological choices concerning the segmentation of the research subjects, the geographical locus of the study, and the employment of questionnaires for data collection. Conversely, a parallel can be drawn with the work of Kurniawan et al. (2023) in terms of the research's focal point on delineating factors that affect taxpayer compliance, particularly emphasizing the role of tax education (counseling) in this dynamic. This investigation also adopts a qualitative framework and utilizes secondary data encompassing taxpayer compliance metrics across Indonesia. The distinction, however, emerges in the methodological deployment of the documentation technique, which involves the examination and citation of various theoretical constructs and pertinent research.

This study introduces an empirical novelty by integrating a theoretical perspective not previously applied in the extant literature, specifically, the foundational management theory. The basic management theory articulated by Robbins and Coulter (2017) is utilized to scrutinize the issues under investigation. Through the lens of management theory, which elucidates management functions, this study endeavors to unearth solutions to identified problems while adhering to the stipulations of the Director General of Taxes (DGT) regulation number: PER-02/PJ/2017 and DGT regulation number: PER-12/PJ/2021. Furthermore, this research distinguishes itself in its selection of research subjects, encompassing both individual and corporate taxpayers, thereby extending beyond the scope of prior studies that focused exclusively on Micro, Small, and Medium Enterprises (MSMEs) as the taxpayer cohort.

This study employs a qualitative research methodology within a critical paradigm to explore the execution of external public relations activities—encompassing services, counseling, and public relations—within tax offices and regional offices, which function as technical execution units for the DGT. ***The research aims to elucidate the operationalization of tax services, counseling, and public relations, and critically assesses the alignment of their execution with the procedural benchmarks of planning, organizing, leading, and controlling as stipulated by regulatory frameworks.*** The research has identified discrepancies and areas requiring enhancement in the DGT's approach to external public relations, advocating for the strategic execution of Service, Counseling, and Public Relations in strict adherence to established regulations, specifically PER-02/PJ/2017 and PER-12/PJ/2021. Additionally, our paper evaluates the efficacy of the Service Satisfaction Survey and the effectiveness of candid public relations, conducted annually by the DGT, as mechanisms of accountability, rather than as mere statistical embellishments. The ultimate objective of this inquiry is to furnish evaluative



feedback to the DGT, contributing to the refinement of its practices and, by extension, to the amplification of taxpayer compliance and subsequent tax revenue enhancement.

## **LITERATURE REVIEW**

The theory that forms the basis of this research is the management theory proposed by Robbins & Coulter (2017). Management is defined as achieving an effective and efficient organization by integrating work through planning, organizing, controlling, and leading organizational resources (Robbins & Coulter, 2017). Management can be defined as an activity of planning, organizing, leading, and controlling work to achieve maximum performance through the use of resources, both material and human. The definition of management according to Robbins and Coulter is the process of involving the coordination and supervision of other people's work activities, so that their activities can be completed efficiently and effectively. Furthermore, there are four management functions consisting of planning, organizing, leading, and controlling (Robbins & Coulter, 2017).

The planning function is a management activity that functions involves setting goals, establishing strategies for achieving those goals, and developing plans to integrate and coordinate work activities (Robbins & Coulter, 2017). The planning stage helps managers to identify the resources they have and need, and act as a tool to reduce future uncertainty. Thus, manager can predict changes that may occur in both external and internal environment of the organization.

Once a plan is in place, according to Cohn, Gillan and Hartzell (2016), the next stage is organizing. The organizing function is a management activity that involves arranging and structuring work to accomplish the organization's goal (Robbins & Coulter, 2017). This stage is carried out so that it is clear what must be done, how and who is doing it. As stated by Kabiru, Matthew and Asborn (2018), in organizing function the the manager will need to identify different roles and responsibilities, assign work, and coordinate the right amount and mix of employees across departments to carry out the plan. Each employee must be aware of his or her responsibilities to avoid frustration, confusion, and loss of efficiency.

The division of work tasks and distribution of authority at the organizing stage must be followed by the desire and motivation of each individual to achieve the planned goals. Thus, after organizing, direction is needed in order to create a conducive and harmonious atmosphere in the work environment. The leading function can mean the activities of influencing, motivating, leading, and involving human resources in achieving organizational goals (Robbins & Coulter, 2017). This stage also involves interpersonal skills to guide others. Leading also includes decision-making, problem-solving, and conflict-handling activities.

After planning, organizing, and leading, further control is needed. The function of control is as a means of controlling activities. In other words, this function aims to evaluate the activities that have been carried out so that the organization's performance is measured. The activity involves monitoring, comparing, and correcting work performance (Robbins & Coulter, 2017). This is done to ensure the plan is running well and the organization is on the right track towards achieving goals.

In addition to management theory, this study also uses the concept of service and counseling as a basic guideline in researching. Some previous studies by Puspanita et al. (2020) explained the correlation between service and taxpayer compliance. Taxpayer compliance depends on the quality of electronic system services (Sari and Rasmini, 2017), how fiscal officers provide good service and satisfy taxpayers who are trying to fulfill their obligations as taxpayers (Fuadi, 2013). This service aspect is also the basis for the consideration of the DGT regulation number: PER-27/PJ/2016 which then underwent changes in several articles to become DGT regulation number: PER-02/PJ/2017 concerning Service Standards at Tax Service

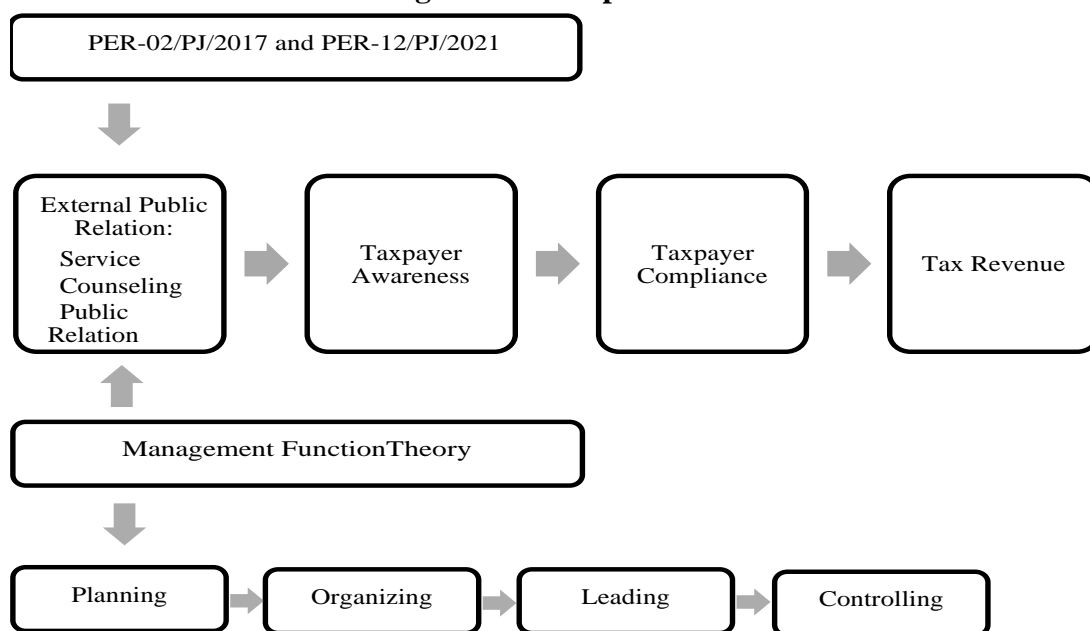


Places. The regulation states that to realize excellent service and uniformity in providing services to taxpayers held at the Integrated Service Center (TPT) of the small tax office (KPP), it is necessary to establish a regulation of the DGT on service standards at the TPT.

The DGT regulation number: PER-02/PJ/2017 is a guideline for tax officers in serving taxpayers because this regulation states that the service standards held at TPT include service management standards, human resource standards, facility standards, and supervision standards. The main purpose of making this regulation is as a guideline in providing excellent service to taxpayers with the hope that when taxpayers are satisfied with the services provided, awareness will arise to fulfill their obligations as taxpayers. Apart from service activities, subsequent tax counseling or socialization affects tax compliance (Sudrajat & Ompungsu (2015). According to the DGT regulation number: PER-12/PJ/2021 concerning tax education. Taxation counseling, hereinafter referred to as counseling, is any effort and process of providing tax information to the public, the business world, and government institutions. Article 10 of PER-12/PJ/2021 regulates the methods of counseling consisting of active direct counseling, indirect one-way, indirect two-way, indirect through contact centers and tax administration settlements, and through third parties. Then referring to Article 9 of PER-12/PJ/2021, tax education activities are carried out based on the management of the implementation of tax education program consisting of planning, organizing, implementing, monitoring, evaluating, and reporting. In other words, this tax education activity is carried out based on management theory.

As stated by previous researchers, counseling activities and services affect tax compliance. According to Cahyonowati (2012) there are two types of compliance, namely formal and material tax compliances. Formal tax compliance is a condition in which taxpayers fulfill their obligations formally in accordance with the provisions of the tax law. Material tax compliance is a condition in which taxpayers substantively or essentially fulfill all material provisions of taxation, namely in accordance with the letter and spirit of the tax law. Based on article 1 of the of the Minister of Finance Decree number: 192/PMK.03/2007 concerning procedures for determining taxpayers with certain criteria in the context of preliminary refund of excess tax payments, one of the criteria for formally compliant taxpayers is taxpayers who are on time in submitting tax returns.

**Figure 1. Conceptual Framework**





The prevailing notion suggests that tax revenue is significantly influenced by the degree of tax compliance (Senopati & Fitriani, 2021). Nevertheless, the ratio of formal compliance within Indonesia remains distressingly low (Liviawati & Syofyan, 2023), necessitating immediate enhancements. Scholarly investigations have identified both internal and external factors that impact tax compliance. Internal factors pertain to individual taxpayer characteristics, including tax knowledge, level of education, and motivation. Conversely, external factors consider compliance from the standpoint of the tax authority—specifically, the DGT—encompassing the efficacy of provided tax services, counseling, and public relations initiatives. Enhanced quality in these areas is directly correlated with increased taxpayer awareness, which, in turn, elevates compliance levels (Rahayu, 2020). Tax compliance encapsulates both material aspects (fulfilled tax obligations formally and in accordance with the regulations in the applicable tax law) and formal dimensions (fulfilled all material tax provisions and is in accordance with the letter and spirit from the applicable tax laws). Improved tax compliance, therefore, is instrumental in boosting tax revenue. Figure 1 shows the conceptual framework of our research.

## **METHOD**

Radianto (2023) articulates that a paradigm can be conceptualized as a worldview, embodying a foundational framework of assumptions that orchestrates the research process. This paradigmatic structure emerges from the synthesis of ontology—the essence of reality—and epistemology—the essence of knowledge (Juwita & Qadri, 2024; Qadri et al., 2023). Consequently, the adoption of a specific paradigm is crucial as it serves as a guiding beacon for the intellectual and procedural undertakings within a research context (Wibowo et al., 2022). This study is predicated upon a philosophical orientation known as the critical realism paradigm. Saunders et al. (2009) elucidate that the critical realism paradigm is dedicated to explicating observable phenomena and experiences in the context of the underlying structures of reality that precipitate these observable events. Halik (2019) contributes to this discourse by asserting that research within the critical paradigm perceives reality as inherently discordant, characterized predominantly by conflict and societal struggle. It is further posited that the objective of critical research transcends mere observation, aiming instead to alter the prevailing imbalances and dominations within societal structures (Pratama et al., 2023; Qadri & Firmansyah, 2020). This ambition is directed towards critiquing and transforming social relations, with critical social research engaging with social reality in pursuit of enacting positive changes or identifying superior alternatives for social organization.

This research adopts a critical approach to facilitate a nuanced and subjective examination of the studied phenomenon—the notably low taxpayer compliance ratio in Indonesia—with an emphasis on interpretive significance. The critical methodology is selected to extend the scope of exploration into the external determinants of tax compliance, specifically focusing on the DGT's engagement in service, counseling, and public relations activities. This approach enables a comprehensive analysis of observation outcomes, regulatory frameworks, data, and reports pertinent to this study, thereby facilitating an in-depth discourse on the identified research challenges. Data collection in this study is bifurcated into primary and secondary sources. Primary data were garnered through participant observation, conducted by researcher employed within the DGT, over the duration of 2021 to 2022 at the Small Tax Office (KPP Pratama) of Natar—a technical implementation unit of the DGT. This unit falls under the direct oversight of the DGT Regional Office of Bengkulu and Lampung, which, in turn, operates under the auspices and supervision of the DGT Head Office. Complementarily, the study incorporates secondary data comprising tax regulations, reports, and theoretical



frameworks, along with expert perspectives on management and taxation, to enrich the research findings and analysis.

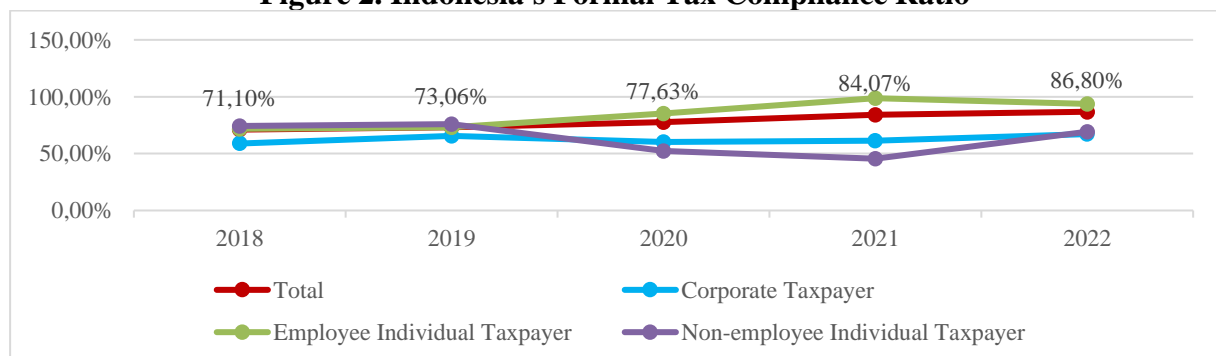
Secondary data was collected using documentation techniques sourced from tax laws and regulations, books, publications and research results. The reports in this study were obtained from the publications of the Ministry of Finance and DGT. The reports in this study are in the form of the annual report of the Ministry of Finance and the annual report of the DGT. In addition, this research also uses the DGT report in the form of an overview report of the results of the service satisfaction survey, and the effectiveness of DGT public relations in 2022. The survey was conducted from August 8 to October 9, 2022 by the Directorate of Public Relations of the DGT, the results of which contain the index of service satisfaction, the effectiveness of taxation counseling and public relations in 34 DGT regional offices throughout Indonesia. The samples taken in this survey are corporate and individual taxpayers registered in 352 Tax Offices with a realized number of respondents of 35,643 Taxpayers.

To address the research questions, this study employed a multi-method research design, characterized by its integration of diverse qualitative data analysis techniques. Within this framework, the primary qualitative data was subjected to thematic analysis, derived from records of participant observation. This methodology ensured the researcher's active engagement in the daily endeavors of the subjects under study, encompassing both taxpayers and tax authorities, thereby facilitating an in-depth exploration of individual behaviors. Further, the analysis of secondary qualitative data was conducted through a normative juridical lens, which entailed a systematic review of relevant regulations. This aspect of the study drew upon a broad spectrum of methodological approaches, including legal, conceptual, analytical, comparative, historical, philosophical, and case study analyses, as delineated by Waluyo (2020). The research predominantly concentrated on the application of statutory and conceptual approaches. The insights garnered from these comprehensive analyses serve as foundational elements in formulating strategies to mitigate the identified challenges. By synthesizing findings from both primary observations and secondary legal evaluations, the study aims to contribute substantively to the resolution of prevailing issues within the realm of tax compliance and enforcement.

## RESULT AND DISCUSSION

The results of the qualitative data analysis describe the reality of taxation conditions in Indonesia when the research was conducted. This section describes the factual conditions of Indonesian taxation seen from the success indicators, namely tax revenue and tax compliance. Then, this section also presents the facts of the implementation of external public relations activities in the form of Services and Counseling at KPP Pratama Natar in an effort to carry out its duties to collect state revenue. Furthermore, it also explains facts related to obstacles that occur in the field in the implementation of these services and counseling activities.

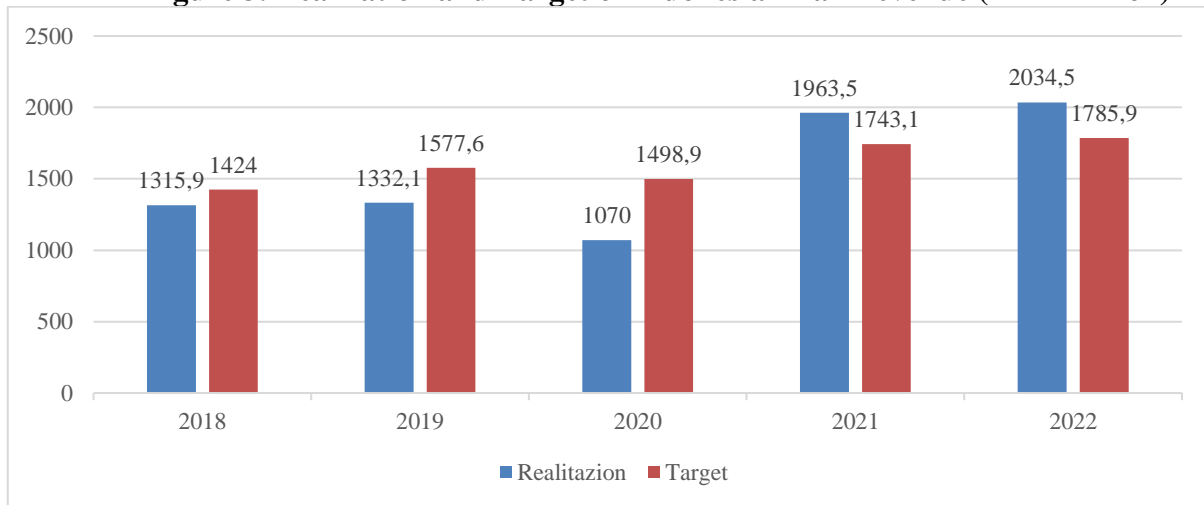
**Figure 2. Indonesia's Formal Tax Compliance Ratio**



Source: Annual Report of the Directorate General of Taxes 2023



**Figure 3. Realization and Target of Indonesian Tax Revenue (IDR Trillion)**



Source: Annual Report of the Ministry of Finance 2023

Based on secondary data obtained using documentation techniques, data on Indonesia's formal tax compliance ratio is obtained. The data is the percentage of the number of taxpayers who submit income tax returns compared to the number of registered taxpayers. The following presents the formal tax compliance ratio from 2018 to 2022. Figure 2 presents the total ratio and the ratio by type of taxpayer, namely Corporate Taxpayers and Individual Taxpayers. Individual Taxpayers are divided into two segments based on the type of employment, namely Employee Individual Taxpayers and Non-employee Individual Taxpayers (conducting business activities or free workers). The figure shows that the tax compliance ratio from 2018 to 2022 has fluctuated. In 2018, the total compliance ratio was at 71.10%, while in 2019 it increased but not significantly to 73.06%.

Furthermore, in 2020 and 2021 the total ratio increased but the contributor to the increase in the ratio came from the Employee Individual Taxpayer segment. Of course this is because Employee Individual Taxpayers are the easiest target for counseling related to SPT reporting. Administratively, Employee Individual Tax Returns are also simple because the calculation is simple and only requires proof of deduction from the employer's treasurer as supporting evidence. Furthermore, in 2022, the total ratio increases to 86.80%. Tax compliance is significantly correlated with tax revenue (Widaryanti, 2021). Along with the fluctuations in the formal tax compliance ratio shown in Figure 2, the data on the realization of tax revenue also fluctuates as presented in the following figure.

Referring to Figure 3, in 2018 tax revenue reached Rp1,315.9 trillion. This amount then increased in the following year, 2019, to Rp1,332.1 trillion. Furthermore, in 2020 there was a decrease in revenue of 19.55% compared to the previous year. The decline in revenue in 2020 is the effect of economic activity that is not fully running and business actors who are tax subjects are severely affected by the Covid-19 pandemic (Salamah, 2021). Thanks to various related tax policy packages to overcome the impact of the COVID-19 pandemic, it was only in 2021 that tax revenue increased again to IDR 1,963.5 trillion, even exceeding the target set in the APBN. Then in 2022 tax revenue showed a good achievement reaching Rp2,034.5 trillion and again exceeding the target. Although the realization of tax revenue generally showed an increase and even exceeded the target in 2021 and 2022, in 2018 to 2020 the realization was still far from the target. Even if we look back further, the tax revenue target for 2014 to 2017 was not achieved.

The non-achievement of the tax revenue target cannot be separated from the influence of DGT's performance as an institution responsible for tax collection. As a guideline to carry out organizational activities and achieve the expected goals, DGT has a vision of Becoming a

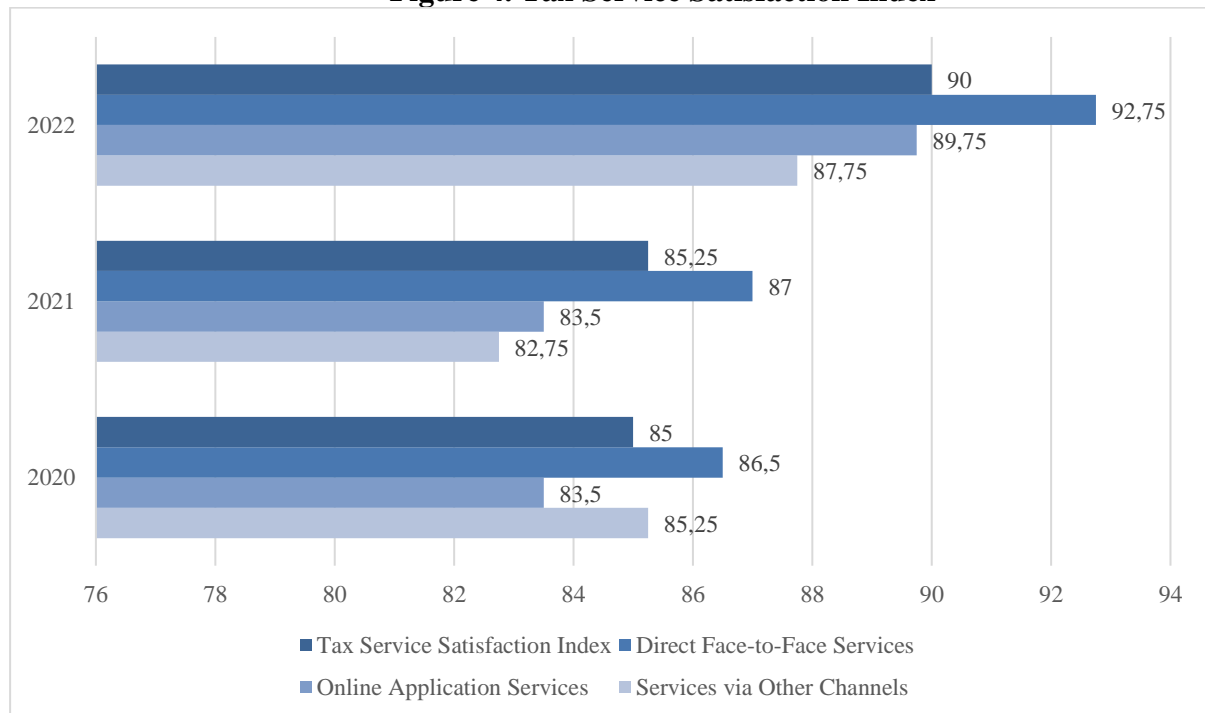


Trusted Partner of National Development to Collect State Revenue through the Implementation of Efficient, Effective, Integrity, and Fair Tax Administration to support the Vision of the Ministry of Finance: "To be the State Financial Manager to Realize a Productive, Competitive, Inclusive and Equitable Indonesian Economy". To realize its vision, DGT has set three missions. First, to formulate tax regulations that support Indonesia's economic growth. Second, to improve tax compliance through quality and standardized services, effective education and supervision, and fair law enforcement. Third, to develop digital-based core business processes supported by an adaptive and collaborative organizational culture and tax officials with integrity, professionalism, and motivation.

Furthermore, as a commitment to the success of the organization's vision and mission, the DGT's task is to carry out the formulation and implementation of policies in the tax sector in accordance with the provisions of laws and regulations. The mandate regarding the duties of the DGT is contained in the Minister of Finance Regulation Number 217/PMK.01/2018 concerning Organization and Work Procedures of the Ministry of Finance as amended by Minister of Finance Regulation Number 87/PMK.01/2019 concerning Amendments to the Regulation of the Minister of Finance. Minister of Finance Regulation Number 217/PMK.01/2018 on the Organization and Work Procedure of the Ministry of Finance and last amended by Minister of Finance Regulation Number 229/PMK.01/2019 on the Second Amendment to Minister of Finance Regulation Number 217/PMK.01/2018.

In carrying out its duties, DGT carries out functions in the form of formulating policies in the field of taxation; implementing policies in the field of taxation; preparing norms, standards, procedures, and criteria in the field of taxation; providing technical guidance and evaluation in the field of taxation; and implementing DGT administration. DGT's duties and functions are also based on Minister of Finance Regulation Number 210/PMK.01/2017 as amended by Minister of Finance Regulation Number 184/PMK.01/2020 concerning Amendments to Minister of Finance Regulation Number 210/PMK.01/2017 concerning Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes.

**Figure 4. Tax Service Satisfaction Index**



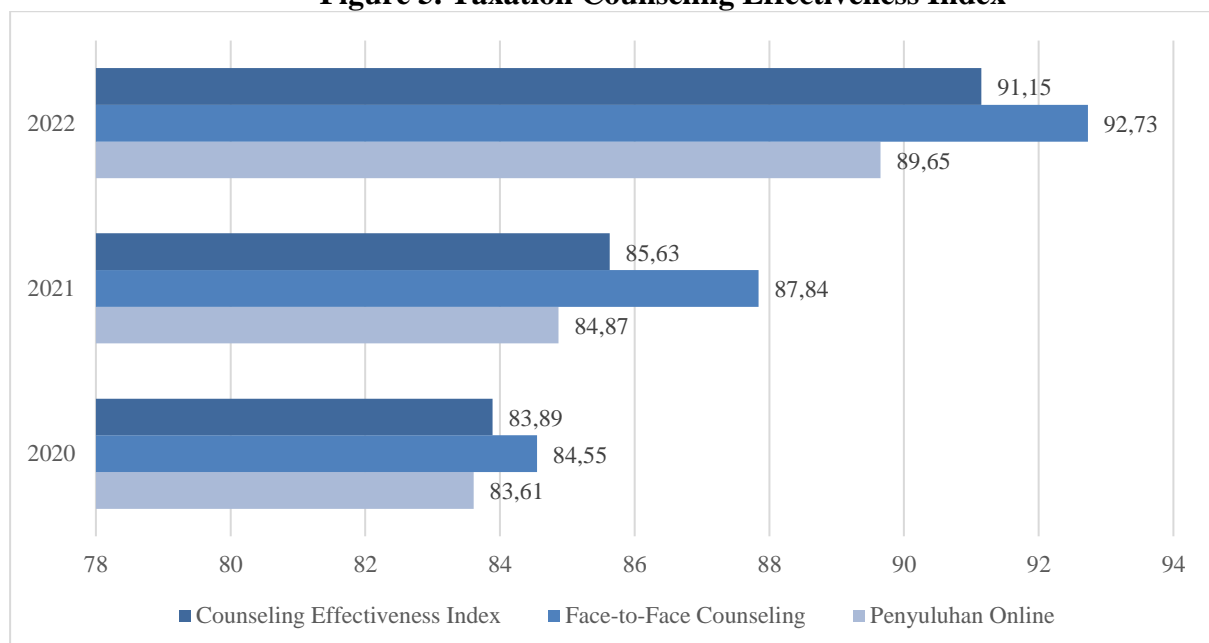
Source: Taxes Service Satisfaction Survey 2023



Furthermore, the regulation stipulates that the DGT organization is divided into head office units and operational offices. The head office unit consists of the Directorate General Secretariat, directorates, and assessment staff positions. On the other hand, the operational office unit consists of the Regional Office of the Directorate General of Taxes (Kanwil Ditjen Pajak) which oversees the KPP and the Technical Implementation Unit (UPT). Referring to Tax Circular Letter Number SE-03/PJ/2019 on Technical Guidelines for Procedures for Submitting, Receiving, and Processing Notification Letters, the KPP operational office is the one that directly interacts with taxpayers. KPP is at the forefront in serving taxpayers. The following are the results of the Tax Service Satisfaction analysis in 2020 to 2022 conducted on taxpayers registered at tax offices throughout Indonesia.

The measurement of the tax service satisfaction index, as portrayed in Figure 4, is formed from the average of 3 aspects, namely direct face-to-face services, other channels services (telephone, whatsapp, email, correspondence, etc.), and online application services (www.pajak.go.id, DJPonline, e-reg, e-invoicing, live chat, etc.). The assessment of the face-to-face taxation service aspect consists of several attributes, namely (i) the attitude and ability of the officer in serving, (ii) the appearance of the officer, (iii) the availability and quality of service support facilities, (iv) requirements and procedures in service, and (v) the period of service completion according to the rules. Next, the assessment of Services via Other Channels consists of several attributes, namely (i) ease of accessing the application, (ii) ease of using the application (user friendly), (iii) application design, (iv) instructions for filling in the application (user manual), and (v) service completion period according to the rules. Furthermore, the attributes that make up the assessment of aspects of other channel taxation services are (i) the availability of other channels and can be contacted, (ii) the ease of using services through other channels, and (iii) the ability and communication of officers in serving. Overall from year to year there is an increase in the Tax Service Satisfaction Index. The average Tax Service Satisfaction Index for 3 years obtained 86.75, which indicates that respondents tend to be very satisfied with tax services. Judging from the index value of each aspect, in the aspects of face-to-face services and online application services, the index value grows every year, while for other aspects of channel services there was a decrease in 2021.

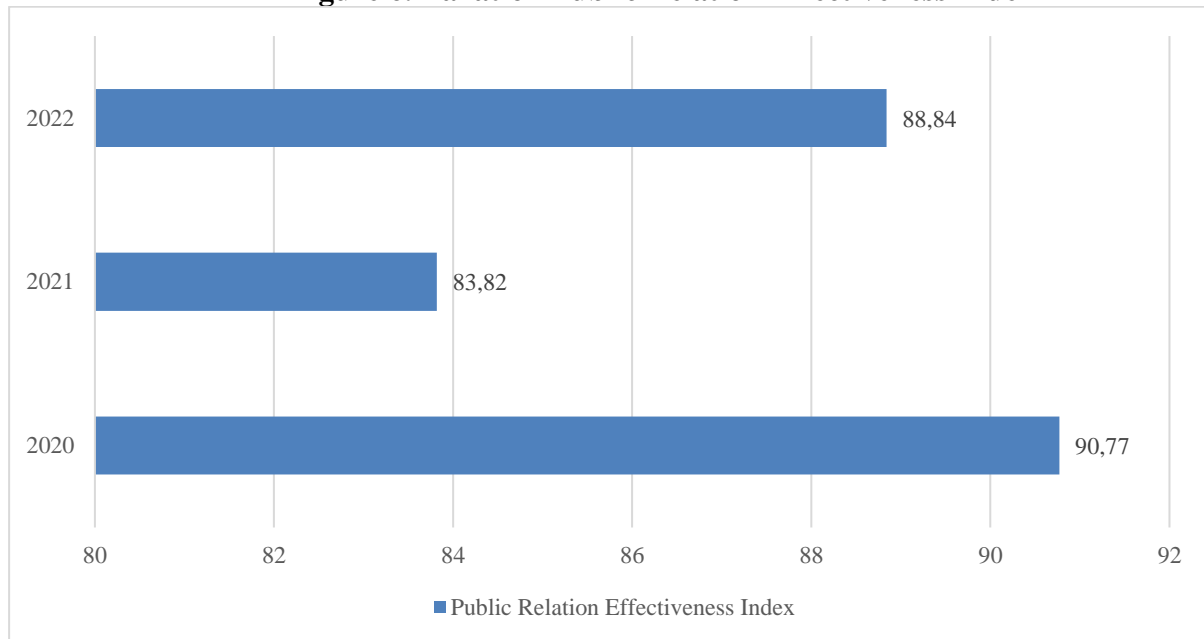
**Figure 5. Taxation Counseling Effectiveness Index**



Source: Taxes Service Satisfaction Survey 2023



Figure 6. Taxation Public Relation Effectiveness Index



Source: Taxes Service Satisfaction Survey 2023

In addition to serving taxpayer administration, the Tax Office through the tax authorities also conducts counseling. The following are the results of the analysis conducted on tax counseling activities through the tax counseling effectiveness indicator from 2020 to 2022 on taxpayers registered at tax offices throughout Indonesia (see Figure 5). The average Taxation Counseling Effectiveness Index for 2020 to 2022 shows a figure of 86.69. This figure is a combination of 2 aspects that make it up, namely aspects of face-to-face counseling and online counseling. The face-to-face counseling aspect consists of seven attributes, namely (i) taxation material is delivered through socialization activities/tax classes with various methods, (ii) the material delivered is in accordance with the needs, (iii) the officer masters the material, (iv) the officer delivers it well (gesture is not monotonous, intonation is interesting, etc.), (v) physical appearance is polite and attractive, (vi) the officer masters the tools/media used when delivering the material, and (vii) extension facilities and infrastructure are adequate. From year to year, the Taxation Counseling Effectiveness Index in total and per aspect always shows a good score reflected in its growth which always experiences growth.

As an integral part of extension, DGT also conducts public relations activities. Public relations activities are carried out to communicate information, programs and taxation policies. The following is the Taxation Public Relations Effectiveness Index from 2020 to 2022 for taxpayers registered at tax offices throughout Indonesia. Figure 6 shows the results of the extension quality measurement. This measurement is only conducted for extension activities at the national level and Regional Offices, namely tax taglines that have been published. The tagline contains information on services available at the DGT, such as one of them "Report SPT, Earlier More Convenient". The results show that the average Taxation Public Relations Effectiveness Index from 2020 to 2022 is 87.81.

Figures 4, 5, and 6 show that respondents tend to agree with the achievement of aspects of not only services, but also counseling and public relations. Basically, the Service, Counseling and Public Relations activities carried out by DGT are based on the theory of management functions proposed by Robbins & Coulter (2017). The theory that explains these management functions is in line with the Regulation of the Director General of Taxes Number PER-02/PJ/2017 concerning Amendments to the Regulation of the Director General of Taxes Number PER-27/PJ/2016 concerning Service Standards at the Integrated Service Center of the



Tax Service Office. In the regulation, it is explained in detail from the preparation stage to analysis and evaluation. In the Robbins & Coulter (2017) management function theory, there are basic management functions which are divided into four stages, namely Planning, Organizing, Leading, and Controlling (POLC), associated with the results of research findings conducted by participant observation at KPP Pratama Natar.

First, it starts with the planning function of Service activities. The planning stage involves defining organizational goals, setting strategies to achieve those goals, and developing plans to integrate and coordinate work activities (Robbins & Coulter, 2017). Referring to the annual report, DGT translates the Vision, Mission, Objectives, and Strategies into a Balanced Scorecard (BSC)-based operational framework whose performance is measured based on Strategic Objectives (SS) and Key Performance Indicators (KPI). SS and KPIs are set in the employee's Performance Contract (KK). In the customer perspective category, the KPIs are "High Current Year Compliance" and "High Prior Year Compliance". In the category of internal process perspective, the KPI "Effective Service and Public Relations" is determined. Each year, the target amount for each KPI is determined in all DGT office units. Then, the plan development is determined in the form of Revenue Security Strategy and Compliance Committee Establishment. Then, for the face-to-face aspect of the service, article 2 of PER-27/PJ/2016 explains the provisions of service standards held at TPT KPP. These standards include standards of service management, human resources, facilities, and supervision.

At the beginning of each year, KPP Pratama Natar holds a work plan discussion meeting in the hall. The meeting involves top managers, namely the head of the office, supervisory officials, supervisors and several implementers. The meeting was chaired by the head of the office who started the activity with an evaluation of the previous year's office performance and continued with the presentation of the current year's service KPI targets that had previously been set by the vertical unit above the KPP. Then, each member of the meeting submitted proposals for service strategies and programs including face-to-face services, online applications, and other channels to be implemented during the current year. The meeting seems to run with two-way communication so that meeting members respond and correct each other respectfully. The meeting then creates a quality decision that is expected to provide improved services and good reputation. The results of the meeting are written in the form of a Memorandum of Office so that they are known by all employees of KPP Pratama Natar.

Second, after the planning function, the next is organizing. Organizing includes grouping human resources, and other resources that the organization has so that the plans implemented can be realized effectively and efficiently (Priansa, 2018). In terms of human resources, the KPP Pratama Natar Service section has a total of 13 to 14 personnel whose work desks are in the closest position to the office entrance: 5 front office desks and 12 back office desks. The service executors work with a shift system so that they take turns in the TPT for direct services and in the back office for other channel services (telephone, whatsapp, email, sms, mail, etc.). Every day, the guard at the front office wears a uniform in accordance with the Decree of the Minister of Finance of the Republic of Indonesia Number 515/KMK.01/2022 concerning Employee Workwear within the Ministry of Finance. Although the dress code has been regulated in this KMK, it is still very general, which only regulates the design of tops, subordinates, name pins, and nametags. So that for Muslim female employees, there is no harmony in the use of hijab both in terms of models and colors. Similarly, for male and female employees who do not wear hijab, the hairstyle is not regulated. So in terms of neatness, it is still far away compared to front offices in industries that offer customer service such as banks and hotels. If BCA Bank will welcome its first customer with a song and Indomaret will greet its customers with "welcome to Indomaret", then KPP Pratama Natar is still lagging behind



because it does not have a procedure for welcoming and serving taxpayers that regulates the hospitality standards of its employees.

Unlike the front office situation that is always crowded with visitors, the back office is usually silent, occasionally accompanied by the sound of telephone calls from taxpayers. Incoming calls are usually only 3-4 times a day, in contrast to the whatsapp (WA) chat service that is always crowded with notifications. Initially, KPP Pratama Natar had many WA service numbers, then in 2023 these numbers were abandoned and 1 integrated service number was used. The WA number uses business features so that it can be opened by several back office employees on different devices. It is not uncommon for taxpayers to complain in the chat because their messages are not responded to for a long time, some are even desperate to call. The number of employees is not proportional to the number of taxpayers handled. Despite using WA, the Taxpayers still have to queue because for some services, messages must be answered manually. WA services are also limited to working hours, from 8am to 4pm.

Third, after planning and organizing functions, what is equally important is leading. It has been observed since July 2022, every morning before the service hours begin, which is around 07.45 WIB, TPT KPP Pratama Natar has been filled with employees. These employees are none other than the Head of the Service Section, service section executors, and functional tax instructors who want to carry out One Day One Information (ODOI) activities. One-fifth of the approximately 115 employees of KPP Pratama participated in this activity. Every day, Service Section employees take turns in delivering one information with various themes, ranging from taxation, economy, social, politics, health, motivation, employee development, to material on strengthening the values of the Ministry of Finance's organizational work culture. To boost the spirit of employees, ODOI was also filled with the recitation of office yells, office slogans, and service mottos and promises. Then the activity ended with a morning prayer. With ODOI activities, service section employees are trained to come earlier than other section employees.

Fourth, the controlling function, which is the last stage used to ensure that a series of activities that were previously planned, organized, and directed have gone according to plan. Mukarom and Laksana (2020) state that control is carried out with the aim of (i) knowing whether a job is running smoothly, (ii) correcting mistakes made by employees and preventing these mistakes from recurring, and ensuring whether the implementation of work is in accordance with the work program that has been determined in the previous planning. KPP Pratama Natar implements internal control by conducting Monitoring and Evaluation which is routinely carried out every quarter to ensure the level of achievement of the KPI, conducting direct guidance from superiors to subordinates, and requesting target input to all employees. While from the external side, every taxpayer who comes to TPT KPP Pratama Natar will be given sticky notes to write down their service experience. Unlike the service at TPT, taxpayers who are served through other channels such as WA and email are also asked for feedback on the services they receive. Furthermore, every year taxpayers will be directed to fill out a community satisfaction survey.

Similar to services and public relations, extension activities are also in line with the theory of management functions put forward by Robbins and Coulter (2017). This theory is the foundation for the establishment of Director General of Taxes Regulation Number PER-12/PJ/2021 on Tax Education. The following is an explanation of the link between the POLC management function theory and PER-12/PJ/2021. First, determining what work must be done before starting activities to achieve goals is called planning. Article 9 of PER-12/PJ/2021 states that tax education activities begin with the planning stage, which is the stage of setting goals and analyzing the needs of tax education activities. All activities that will be carried out in the current year by KPP Pratama Natar, will first set targets in accordance with the internal process



perspective KPI "Effective Education". Then the description of this KPI will be displayed in detail in the sisuluh application, starting from the type of activity, target, method, number of planned activities and the number of realized activities. Before carrying out the activity, the material to be delivered is first prepared. Then, the extension team members are determined. The extension team coordinates with relevant officials, agencies, community groups that will be given counseling regarding when and where the counseling is conducted. Not to forget, supporting tools are also prepared.

Second, the organizing function. In article 11 of PER-12/PJ/2021, tax education is carried out by tax extension personnel consisting of tax extension functional officials and/or tax extension assistant functional officials. The form of organizing human resources for extension activities carried out by the DGT is the appointment of Functional Tax Counselor and Functional Assistant Tax Counselor positions totaling 8 employees at KPP Pratama Natar in May 2021. In order for extension activities to be carried out effectively and efficiently, the 8 tax extension workers are organized in the form of making a TPT Helpdesk picket schedule, determining offline extension teams (socialization, seminars, visits, etc.) and online extension teams (online meetings, whatsapp, etc.).

Third, the leading function. One aspect of this function is employee communication competence. Robbins and Coulter (2017) state that communication in management is interpersonal communication - communication between two or more people - and organizational communication - all patterns, networks, and communication systems in an organization. In several counseling opportunities, both offline and online, it was found that extension officers were unable to convey the counseling material communicatively. The monotonous communication style of the tax extension officers made the participants bored. The lack of competence of extension officers on how to deliver extension materials makes clear and detailed information fail to be received by the audience. Tax material becomes uninteresting to hear, as seen from the less enthusiastic counseling participants. When counseling is conducted offline, participants often choose to play their gadgets rather than listen to the extension officers. Similarly, when the counseling was conducted online through Zoom and Google Meet, participants preferred to turn off the video. The same thing also happened to counseling with live features on social media Instagram and YouTube, only a handful of followers were willing to follow the live. This condition causes effective information exchange to not occur because two-way communication cannot be realized.

Fourth, the control function. Each extension officer is required to make reports related to the implementation of extension activities carried out. Reports are made orally to superiors, as well as in writing and documentation in the sisuluh application. However, obstacles arise, namely information on the realization of extension activities is difficult to access because the sisuluh application interface is less informative. After reporting, extension officers cannot download or just view records of reporting on extension activities. Facts found in the field, this relatively new application does not facilitate extension officers in reporting activities, but instead burdens officers with the obligation to input data. This causes the recap of activity realization to be difficult to identify so that employees cannot see the information that has been inputted and superiors cannot carry out the supervisory function.

Overall, the implementation of service, counseling, and public relations activities carried out by KPP Pratama Natar has not been optimal because there are still several obstacles in the implementation of its activities. In service and public relations activities, the obstacle lies in the organizing function. While in counseling activities, the obstacles lie in the functions of direction and supervision. The dynamics in the field are very complex, so to ensure that a positive perception of DGT has been built, a survey was conducted to stakeholders, namely taxpayers. This is done not without reason, but as a means of control and supervision that the



activities run in accordance with what has been previously planned. External public relations activities in the form of services, counseling, and public relations were chosen as one of the benchmarks of DGT's success in carrying out its duties and functions as a tax authority. Measurement is carried out by conducting a Service Satisfaction Survey, and the Effectiveness of Counseling and Public Relations.

The survey results for 2020 to 2022 are as shown in Figures 4, 5, and 6. First, the average Tax Service Satisfaction Index for 3 years is 86.75. Second, the average Taxation Counseling Effectiveness Index shows 86.69. Third, the average Taxation Public Relations Effectiveness Index shows a figure of 87.81. If these three values are likened to the value of PKN STAN student course numbers, the value is in the range of 86-100. The value of 86-100 when converted will be included in the category of letter grade "A" which means that in quality it gets a Cumulative Grade Point Average of 4.00. This is a very proud achievement for DGT because it means that DGT's service, counseling, and public relations activities are cum laude. But in reality, in terms of the theory of management functions of planning, organizing, leading, and controlling expressed by Robbins & Coulter (2017), the activities of services, counseling, and public relations are still not optimal so that the numbers on the survey results are only numbers on paper.

Within the domain of service provision and public relations activities, challenges persist in the organizational function. A primary issue stems from the lack of a comprehensive Standard Operating Procedure (SOP) that explicitly outlines the protocol for receiving taxpayers upon their arrival at the TPT, including mandates for courtesy, amiability, and employee decorum. The development of an SOP, akin to practices observed in the service industry, is imperative to cultivate a more client-centric approach. Additionally, taxpayer grievances regarding protracted response times in WhatsApp (WA) communications remain unaddressed. The necessity to expedite service delivery through WA chats is paramount to ensure swift tax administration, thereby enhancing taxpayer satisfaction. This perspective aligns with findings from Widaryanti (2021), who posits that the expediency and adherence to procedural standards in service delivery significantly contribute to an increase in tax revenue. Consequently, addressing these organizational hurdles is crucial for optimizing service quality and, by extension, augmenting tax revenue.

In the realm of counseling activities, challenges have been identified within the directive function, particularly concerning the competency of employees in executing effective communication strategies, characterized by a tendency towards monotony and a lack of engaging content. Management function theory helped identify that the leading function in extension activities has not been maximized, so management function theory supports the results of this study. To ameliorate this issue, it is imperative to render counseling sessions more dynamic and ensure the effective transmission of information to taxpayers (Megawati, Lubis & Lubis, 2023). This recommendation resonates with the findings of Chandra (2015), who highlighted that inefficiencies in staff communication could lead to decoding errors, where taxpayers misinterpret the information disseminated by tax officials. Remedial measures include the adoption of simplified language, judicious selection of terminology, and the utilization of appropriate vocal tones and body language to facilitate comprehension. Corroborating this perspective, research by Kurniawan et al. (2023) elucidates that a taxpayer's proficiency in tax knowledge—defined as the capacity to fully grasp and internalize tax regulations—plays a pivotal role in compliance behavior. The premise posited is that an augmentation in accessible tax information directly correlates with an increase in compliance levels among individual taxpayers, underscoring the significance of effective communication and educational strategies in enhancing taxpayer understanding and adherence to tax obligations.



Furthermore, within the ambit of the control function supported by the management function theory, the Sisuluh application, designed to facilitate the planning, organization, and oversight of extension services, exhibits deficiencies in informativeness. Consequently, data pertaining to reports on the execution of extension activities, as entered by extension officers, fails to serve as an efficacious instrument for control purposes. This technological shortfall renders the workflow both inefficient and ineffective. Therefore, drawing from the investigative insights into service provision, counseling, and public relations activities, it is imperative to enhance taxpayer awareness. Such an endeavor is pivotal not only for augmenting taxpayer compliance but also for improving public relations efforts. Enhanced awareness among taxpayers regarding their fiscal responsibilities and activities is essential for boosting tax revenue. This necessitates a multifaceted approach encompassing improved communication strategies, technological upgrades, and the integration of effective control mechanisms to facilitate a more informed and compliant taxpayer base.

## **CONCLUSIONS**

The findings of this study elucidate that within the management functions—specifically planning, leading, and controlling—tax service and counseling activities are effectively executed and thus, should be preserved. Conversely, the organizational aspect of these activities necessitates enhancement. It is proposed that the refinement of service procedure constraints could be achieved through the formulation and dissemination of Standard Operating Procedures (SOPs) that meticulously delineate the standards of courtesy, friendliness, and organizational efficiency required of employees. Additionally, to address the extended duration of customer service interactions via WhatsApp chats, an increase in the number of back-office personnel within the service section is recommended. In the domain of counseling activities, the research indicates that the functions of planning and control are proficiently managed and should, therefore, be sustained. However, improvements are advocated in the organizing and leading functions. To overcome organizational challenges in extension activities, the initiation of education and training programs, with a primary focus on enhancing employees' communication competencies for effective extension execution, is recommended. Furthermore, to ameliorate the controlling function of extension activities hampered by application constraints, an enhancement of the application interface is suggested, ensuring that the data presented is user-friendly. The novelty of this study lies in its application of management theory to scrutinize external public relations activities conducted by the DGT, aiming to furnish critical insights and recommendations for evaluative purposes. This theoretical application serves to fulfill the research's objective of critically examining the DGT's external public relations endeavors with the anticipation of contributing valuable feedback for the organization's evaluative processes, thereby enhancing taxpayer compliance and, ultimately, tax revenue.

Within the DGT, the KPP Pratama Natar, a vertical unit, has adeptly implemented the quintessential management functions delineated into four stages: planning, organizing, leading, and controlling. The effective optimization of these stages within the realms of service provision, counseling, and public relations is posited to significantly engender taxpayer awareness. An enhanced level of taxpayer awareness regarding the exercise of their rights and the fulfillment of their formal and material obligations is directly correlated with increased taxpayer compliance. Importantly, the degree of taxpayer compliance is a critical determinant of tax revenue levels. This study acknowledges a methodological limitation pertaining to the temporal scope of participant observation, which spanned from January 2021 to September 2023, with subsequent research activities conducted from October to January 2023. This temporal delineation introduces the potential for the observed results to lose their contemporaneous relevance by the time of reportage. Consequently, it is recommended for



future research endeavors to synchronize the observation period more closely with the actual timeframe of the research activities to ensure the pertinence and applicability of the findings.

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