

Analysis of Factors Affecting State Revenue Receipts From the Taxation Sector

Wanti Ernawati¹, Abdul Aziz^{2*}, Jaya Mualimin³
Borobudur University Jakarta, IAIN Sheikh Nurjati Cirebon, Mulawarman
University Samarinda

Corresponding Author: Abdul Aziz abdulaziz@syekhnurajti.ac.id.

ARTICLE INFO

Keywords: Tax, Domestic, Foreign, Development, APBN

*Received : 03 September
Revised : 13 September
Accepted: 23 September*

©2022 Ernawati, Aziz, Mualimin:
This is an open-access article
distributed under the terms of the
[Creative Commons Atribusi 4.0
Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

State revenues reflected in the APBN can be understood as total state financial revenues. This study aims to describe state revenues from the tax sector. The research method uses explanations from secondary data sources, especially from BPS. The conclusion obtained is that domestic tax revenues sourced from income tax, value added tax and income tax on luxury goods, land and building taxes, excise and other taxes have a direct effect on state financial revenues. The second international trade tax still does not make a significant contribution even though the import duty tax revenue is quite good, and the export tax is still not significant. The contribution of overall tax revenue in Indonesia to state finances is very high.

INTRODUCTION

In the country, the expenditure of a country known as the APBN is very important for the sustainability of the life of the country itself, including Indonesia (Wardani & Wati, 2018). Indonesia, which has a population of more than 250 million, certainly has great potential in tax revenue, because it is certain that with the increase in population, the amount of state income from taxpayers can also increase (Yanto & Widiyohening, 2017).

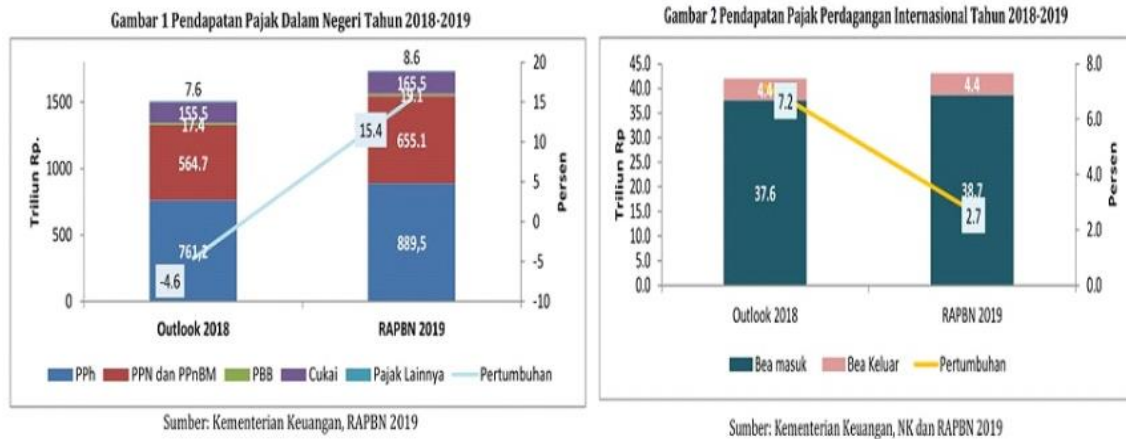
For a country including Indonesia, income from tax revenues both from within and outside the country is very meaningful to finance development in the country (Solekhah & Supriono, 2018). Without tax revenue, a country will experience difficulties in realizing its national development, therefore efforts to seek income from the tax sector for a country is a must (Pratomo & Rana, 2021).

Once the income in the tax sector is so important for a country (Indonesia) in the context of the sustainability of its national development, it is a must for the state to stipulate it in laws and other regulations as a legal umbrella (Prasetyo, 2018) including the imposition of sanctions for those who do not comply. Moreover, citizens of a country with large incomes without being taxed, of course, would be very unfair if there was no contribution to their country. Therefore, usually the largest revenue in the APBN is from the income tax sector (Sampouw & Elim, 2019).

Revenue from the tax sector has increased from year to year, which means that the state must realize development throughout the country (Savitri & Rahmawati, 2017). However, this does not mean that development is centralized in the central government, especially those from the PBB tax sector, but rather that there must be a development that is played by each region through balancing funds (Sari, 2020). As a result, revenue from the taxation sector in a country's state budget will determine the sustainability of national development. This article intends to explain APBN revenues from 2014 – 2022 caused by tax revenues in Indonesia, and whether domestic tax revenues are still dominant in their contribution compared to foreign tax revenues in the realization of state revenues (see Figures 1 and 2).

LITERATURE REVIEW

APBN revenues originating from the taxation sector both at home and abroad are very important in supporting national development. But not infrequently in realizing the realization of state revenues, various obstacles faced it, as told by Tiwa et al. (2017) in his research states that in general, multinational companies make efforts to avoid paying taxes, especially in the use of transfer pricing. According to him, of the 27 multinational companies engaged in the manufacturing sector, there are efforts to avoid taxes when doing transfer pricing, fortunately, the tax authorities are able to minimize these efforts.



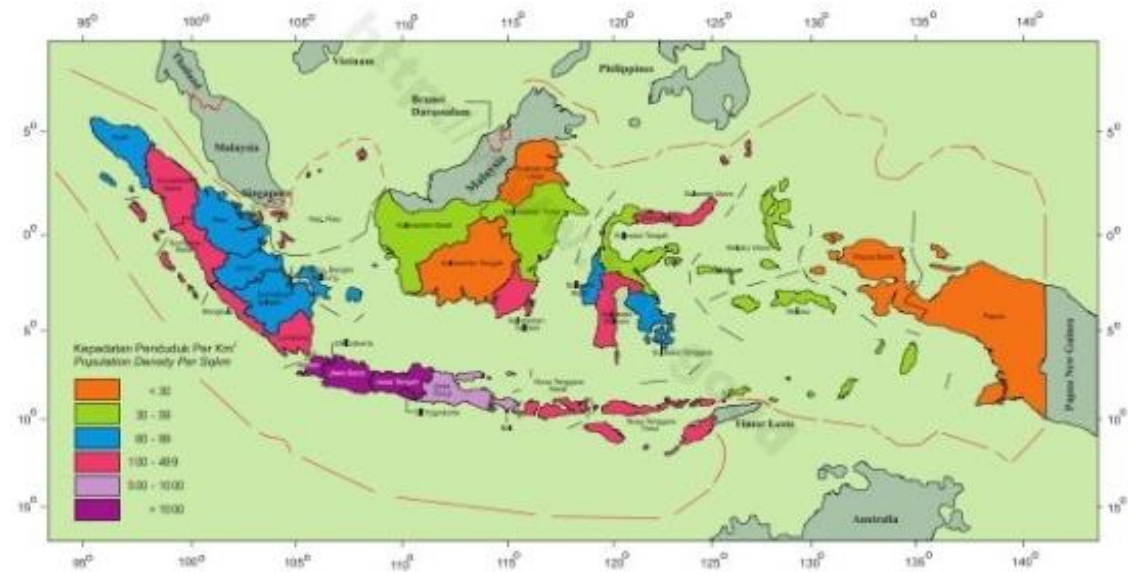
In addition to transfer pricing for multinational companies, mining companies listed on the IDX in the 2013-2017 period experienced the same thing, especially in the aspect of capital intensity and political connections to the aggressiveness of paying taxes. Lestari et al. (2019) in an article entitled “The Effect of Political Connections and Capital Intensity on Tax Aggressiveness”, states that political connections are not related to tax payments, it is the capital intensity that is important in tax aggressiveness. That is, capital intensity can be used as a mainstay in accelerating tax payments, but political connections on the contrary become a gap to avoid taxes.

The existence of tax avoidance efforts from taxpayers' receipts in multinational companies, the existence of political connections, and taxpayer compliance are also important to be socialized in the context of taxpayer awareness for all circles, especially among the government bureaucracy itself. Because Harjowiryo (2019) still finds a lack of compliance in tax payments made by the Government Treasurer. He said that there are still many local government treasurers who are still low on awareness in depositing their tax revenues, thus disrupting tax revenues from APBN expenditures, especially in 2015 and 2016 when the tax paid from the APBD is only 3.6%.

Likewise, efforts to avoid taxes are not only related to transferring pricing, political connections, and taxpayer compliance but also because of the complexity and complexity of filling out taxpayer reports every year, especially when filling in at the tax office. According to Belolan et al. (2019), there are still many negative comments from taxpayers regarding tax payments who are ultimately reluctant to pay taxes due to the complexity and hassle when filling out tax reports in addition to tax sanctions that have not yet been applied. This is emphasized by Gumalasari (2021) in his research that due to the reluctance to pay taxes because taxpayer compliance is still low in Indonesia, there needs to be a massive intensity of education.

According to Wahyuni et al. (2018), in fact, non-compliance in paying taxes is due to the intention and behaviour of taxpayers to intentionally not pay taxes. Therefore, efforts to make taxpayers aware of both individual (personal) and collective (company) depend on their intentions and attitudes. As a result, as stated by Belolan et al. (2019) there needs to be the firmness of sanctions. Husnurrosyidah (2017) states that it is the obligation of citizens in Indonesia who have entered taxpayers to pay taxes because they are the

largest source of state budget revenue. See figure 3 for the state of population density in Indonesia.



Source: BPS-SI (2022)

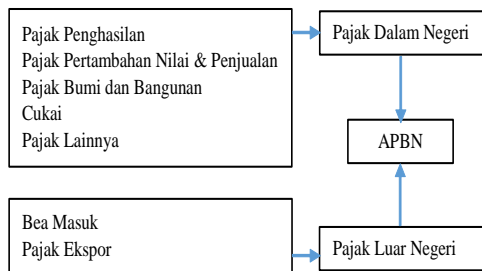
On the other hand, said Ramadhan (2017) if zakat collection and management were taken over by the government as well as tax collection, it would be better. In addition to the fact that the government has been able to manage taxes to finance national development, zakat management can also be an important part of financing the sustainable development sector. And, it will be terrible. But of course, Jaya said (2019) there needs to be massive education, both directly to the community and indirectly through social media and so on. This needs to be done seriously because of the public's ignorance regarding the importance of taxes, especially regarding awareness of zakat collection in general as a mandatory law (UU No. 28 of 2007) as well as religious orders for the advancement of national development.

Compliance with individual taxpayers (personal) which is allegedly not related to religiosity, perhaps with the collection of zakat can be seen as effective. Riandra (2018) in his research in Padang City, which is famous for its high religious attitude, found that it turns out that religious attitudes and even procedural justice do not guarantee that private taxpayers comply with their tax obligations. Only self-efficacy has an effect, but with the zakat collection, it may be a different story. In addition, the Land and Building Tax (PBB) is important in increasing regional development, even though the collection is centralized at the centre. According to Suwardianto et al. (2018), Tax revenues that can contribute to development apart from the centre as well as in the regions are PBB. With PBB as a contribution to the APBN balancing fund, it is very effective in developing regions.

Setyadi & Ayem (2019) also confirmed that state revenues realized in the form of the state budget (APBN) can fund national development, especially in the taxation sector. Therefore, there needs to be aggressiveness in tax payments by all components of taxpayers. The Directorate General (Dirjen) of Taxes, Ministry of Finance of the Republic of Indonesia (2021), which handles taxation, seeks to increase state revenue by utilizing

the use of e-Registration, e-SPT, e-Payment and e-Filing applications. However, according to Ningrum & Hastuti (2020) even with e-Filing, taxpayers are only satisfied, while ease of use, security, and confidentiality are still not effective.

In this article, we will discuss the effect of tax revenue in Indonesia, which consists of two revenues, namely 1) Domestic tax revenue which consists of 5 variables, and 2) foreign trade tax receipts which are focused on import and export taxes on state revenue (APBN) for the 2014-2022 period, as can be seen in Figure 4 below:



Gambar 4 Paradigma Penelitian

METHODOLOGY

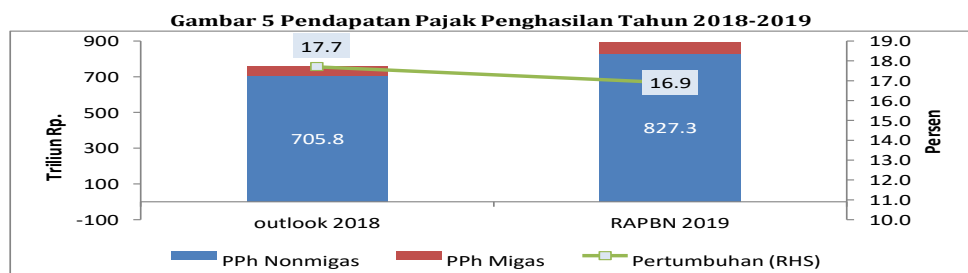
This article is part of a causal associative research type with a quantitative approach sourced from secondary data referring to the Central Statistics Agency (BPS) in 2022 regarding tax revenues for the 2014-2022 period. The research material comes from secondary data in the form of quantitative with the type of time series collected in a documentary manner through the explanatory method. To enrich the discourse and interpretation of the data above, content analysis using the multiple linear regression formula is used, namely $Y = a + bX_1 + bX_2$ through tools that have been prepared through the SPSS software application.

RESEARCH RESULT

Result

a. Income Tax (PPh)

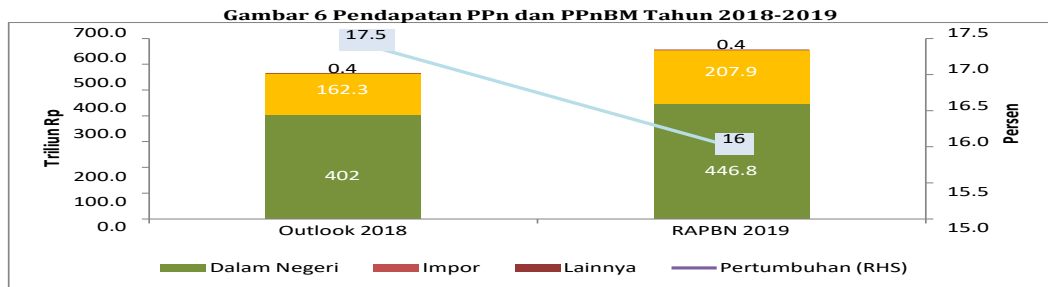
In the 2019 RAPBN, PPh which includes PPh Oil and Gas and PPh Non-oil and gas is targeted at Rp. 889,544.4 billion, an increase of 16.9% compared to the 2018 outlook (figure 5). In fact, the increase in the income tax target in the 2019 RAPBN originates from Non-Oil and Gas PPh where the 2018 RAPBN is targeted at Rp 827,260.0 billion or an increase of 17.2% when compared to the 2018 outlook (Panjaitan & Fitri, 2019)



Sumber: Kementerian Keuangan, NK dan RAPBN 2019

b. VAT and PPnBM revenue

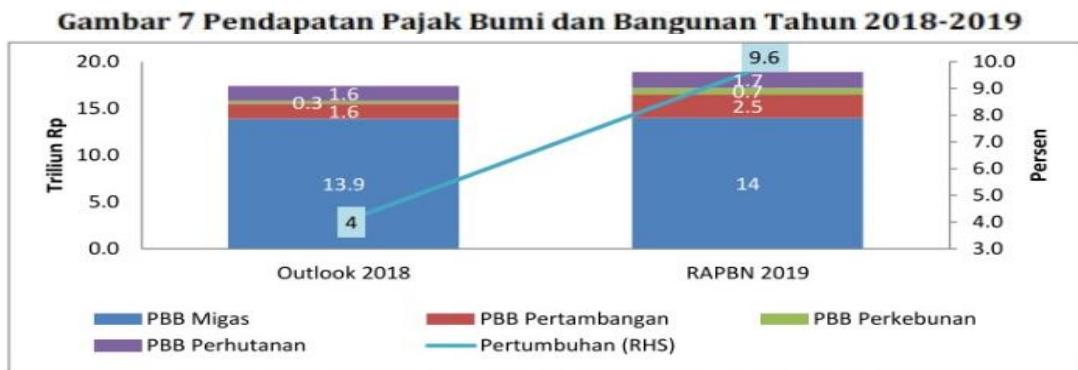
The targeted income from PPn and PPnBM is IDR 446.8 billion, an increase of 17.5% compared to the 2018 outlook (figure 6). In fact, the increase in the target of VAT income in the 2019 RAPBN from PPn and PPnBM, especially on domestic income where in the 2018 RAPBN is targeted at Rp. 402 billion or an increase of 17.5% when compared to the 2018 outlook. (Panjaitan & Fitri, 2019)



Sumber: Kementerian Keuangan, NK dan RAPBN 2019

c. Land and Building Tax Revenue (PBB)

In the 2019 RAPBN, PBB revenue is targeted at Rp14 billion, an increase of 9.6% compared to the 2018 outlook (figure 7). In fact, the increase in PBB income targets in the 2019 RAPBN comes from PBB of Oil and Gas where in the 2018 RAPBN it is targeted at Rp. 4 billion or an increase of 9.6% when compared to the 2018 outlook. (Panjaitan & Fitri, 2019)

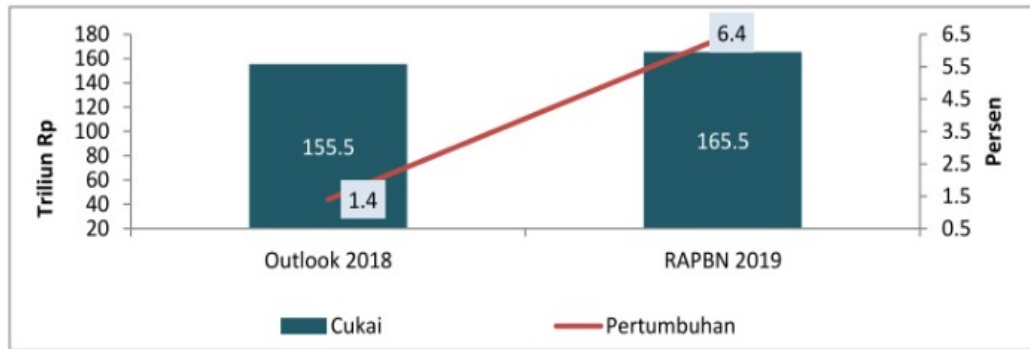


Sumber: Kementerian Keuangan, NK dan RAPBN 2019

d. Excise Revenue

In the 2019 RAPBN, Customs Revenue experienced significant growth from the target of Rp165.5 billion, an increase of 6.4% compared to the 2018 outlook (figure 8). In fact, the increase in the Customs income target in the 2019 RAPBN comes from the same duties whereas in the 2018 RAPBN it is only targeted at Rp155.5 billion or an increase of 6.4% when compared to the 2018 outlook. (Panjaitan & Fitri, 2019)

Gambar 8 Pendapatan Cukai Tahun 2018-2019

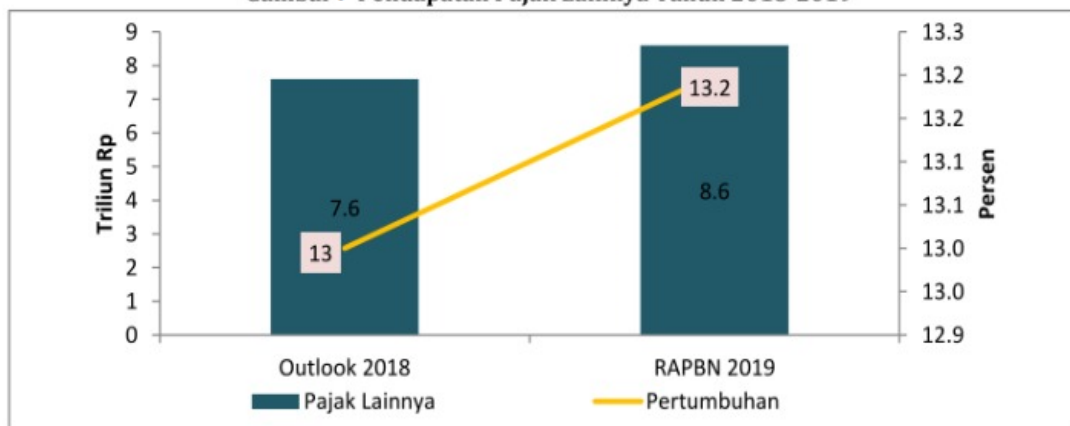


Sumber: Kementerian Keuangan, NK dan RAPBN 2019

e. Other Tax Income

Of the 4 (four) tax revenues in the 2019 RAPBN, other Tax Revenues increased, although slightly, as targeted at Rp13.2 billion, an increase of 8.6% compared to the 2018 outlook (figure 9). In fact, the slight increase in the income tax target in the 2019 RAPBN comes from Other Taxes where the 2018 RAPBN is targeted at only Rp13 billion or an increase of 8.6% when compared to the 2018 outlook. (Panjaitan & Fitri, 2019)

Gambar 9 Pendapatan Pajak Lainnya Tahun 2018-2019



Sumber: Kementerian Keuangan, NK dan RAPBN 2019

Model Analysis

Based on the description of each revenue in the tax sector which became a source of state revenue in 2019 before the Covid-19 pandemic in Indonesia, it showed its significance based on the outlook for 2018. So the analysis of the multivariate model in this study with its convergence on the source of state revenue from 2014 – 2022 provides a positive contribution from domestic tax revenues compared to tax sources from international trade (see Table 1).

Table 1 Domestic and Foreign Revenue Tax
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-12615630,293	22183477,984		-,569	,590
Pajak_DN	1,106	,154	,852	7,202	,000

PPI	8,867	3,986	,263	2,225	,068
-----	-------	-------	------	-------	------

a. Dependent Variable: State Revenue

The table above shows that domestic tax revenues can be relied upon as a source of state revenue. Statistics show that with a t-count of 7,202 with a significance level of 0.000 less than 0.05, domestic tax revenues are sourced from income tax (VAT), value added tax and luxury goods receipt tax (PPn & PPBM), land tax and buildings (PBB), excise taxes, and revenues from other taxes.

Meanwhile, state revenues originating from international trade revenues (PPI) are not significant (probability value of 0.068 is greater than 0.05) although the direction is positive. This means that international trade from the import duty and export tax sector still needs to be boosted so that it can provide significant income. This can be proven by the following mathematical equation:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = -12615630,293 + 1.106 X_1 + 8.867 X_2$$

However, the contribution of state revenue from domestic and foreign tax sources is very high, where the value of R^2 is 0.961, while the magnitude of the influence of the two sources of tax revenue is 89.7%, leaving only 10.3% which comes from other factors (see Table 2). This indicates that state revenues from the tax sector are very important for the development of national development. So it is natural if the government always reminds taxpayers to comply, and reports every year both individual and corporate tax returns. However, it should be realized that each tax sector, both domestic and foreign, is still volatile, as explained below.

Table 2 Contribution of State Revenue in the Tax Sector
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,961 ^a	,923	,897	5704455,599	1,529

a. Predictors: (Constant), PPI, Tax_DN

b. Dependent Variable: State Revenue

1. The Effect of Domestic Tax Revenue on State Financial Revenue

The contribution of state revenue in the domestic tax sector is clearly significant and positive indicating that domestic sources of income which are income from income tax (VAT), value added tax and luxury goods receipt tax (PPnPPBM), and excise are highly reliable even though tax revenue land and buildings (PBB), as well as other taxes, are not yet significant (see Table 3).

The land and building tax (PBB) revenue sector looks insignificant because this is a balancing tax between the centre and the regions. This means that even though the centralization of taxes on land and buildings does not mean that they are used at the centre, it is returned to their respective regions so that the level of effectiveness is in the regions, especially if the potential for tax revenues from each region is large (Sari, 2020; Fadhli, 2017).

Although the land and building tax (PBB) is levied by the regions which are then deposited into the state treasury, it is returned again as a regional balance fund. According to Putri (2017) that this balancing fund is very effective in attracting investment. The central government provides incentives to each region in accordance with the PBB levy it receives. And, the results of the balancing funds originating from the PBB can be used for infrastructure development, social and security conditions, as well as the availability of human resources and other regional developments. Meanwhile, other tax revenues are only to provide a stimulus to national development.

Table 3 Domestic Tax Revenue
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4240938,396	2552556,889		1,661	,195
PPN	,953	,036	,507	26,386	,000
PPnPBBM	1,130	,069	,461	16,455	,000
PBB	,655	,553	,020	1,184	,322
Cukai	,789	,136	,144	5,797	,010
Pajak_Lainya	1,992	1,509	,029	1,321	,278

a. Dependent Variable: P_Pajak

2. The Effect of Foreign Tax Revenue on State Financial Revenue

Other sources of revenue apart from domestic taxes, and international trade taxes (PPI) which include import duties (imports) and export taxes also contribute to state tax revenues. Although the export tax is still not effective (see Table 4) compared to the import duty tax (import). This is evidence that domestic exporters still need to be improved.

Meanwhile, revenue from the import sector where goods from abroad enter the country on an income basis is promising. Statistically, it is shown that the t-count value of import duty is 4,077 with a fairly small level of significance, which is 0.007 compared to the error value of 0.05 in the positive direction as expected. The problem facing the government today is the need to increase the value of exports.

Table 4 Revenue from Foreign Trade Sector
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-17460582,740	38529484,249		-,453	,666
Bea_Masuk	44,830	10,997	,859	4,077	,007
Pajak_Ekspor	-,108	5,922	-,004	-,018	,986

a. Dependent Variable: P_Tax

As seen in table 4 above, the export value is still not satisfactory so it needs to be increased. In order to increase the value of Indonesia's exports, Fitriani said (2019), what needs to be considered is the diversification of industrial products, increased agricultural production, plantations, exploration of gold resources, appropriate technology, modernization of management, providing promotional assistance and tax

breaks for exporters, and improve the competitiveness of good products carried out by domestic industries, especially MSMEs.

However, even so, the contribution of the tax revenue sector both domestically and abroad to state financial revenues is very significant. Moreover, the slogan "smart people pay taxes" has become an icon for individual and corporate taxpayers which is currently being continuously promoted by the government, both through e-taxes and others. Therefore, legally, tax payments must be forced on taxpayers, even to the point of being subject to sanctions if they do not pay taxes (Shulton & Mukhlisin, 2017).

DISCUSSION

State financial revenues in the tax sector from year to year fluctuate based on data from BPS 2022 showing a very high increase in state financial revenues from the tax sector from 2014 to 2022 in 2018 and 2019 both from domestic and foreign tax revenues. International trade taxes need to be increased in order to stimulate the welfare of the community, both through the way for investors to enter Indonesia and international trade liberation even though it needs stricter supervision (Fahreza, 2018)

According to Hilal & Lisna (2019), in their research, Hilal & Lisna (2019) emphasized that in the import-export sector, the core of the problem lies in the port. He asked about the high dwelling time that occurs at ports in Indonesia. So it is statistically proven that although the import tax value directly increases, overall it has not been effective in increasing state financial revenues. Even the value of imports in Indonesia continues to decline due to the high dwelling time.

In addition to the dwelling time at the port which makes it difficult to increase exports and imports, Nurcahyo & Nugroho added that borders between countries are also often a trigger in reducing and increasing effective trade routes. Therefore, Indonesia needs to launch a good practice program on the implementation of international trade so as to facilitate the border as an effective crossroads, only the coordination of effective management at the border is left.

In addition to internal factors, external factors such as conflicts between countries such as international trade wars. According to Anggraeni (2019) trade wars between countries can affect the value of domestic imports. During the trade war between the United States and China three years earlier, the value of domestic imports had contracted, although there was an opportunity for Indonesia to take over exports to the two warring countries. However, the diversification of local products that still do not have competitiveness becomes an obstacle.

Mayasari (2019) criticizes the dual role of the United States in supporting globalization and is even optimistic about this phenomenon. The US is optimistic that the globalization of trade in the world's economic sector will be more open, but it is precisely he himself who injures it through the trade war. As a result, the global economy experienced a significant shock, although this is a challenge for Indonesia to take over the export value which according to BPS data and table 4 above has decreased, the opportunity due to the trade war needs to be taken over for its export value.

According to Azzaki (2021) in fact, international trade there is correlated with human development. Where the openness that exists in international trade has the

opportunity to exchange information and knowledge. Moreover, human development projected by the human development index (HDI) can be harmonized with the value of exports, imports and economic openness as supporting actors. Fitriani (2019) admits that the value of exports, in particular, can increase Indonesia's economic growth, therefore efforts are needed to increase the value of exports by increasing competitiveness and at the same time reducing taxes for exporters in particular. This is intended to provide opportunities for diversification of industrial products, agricultural-plantation products and even gold resources that can easily enter the global market.

Likewise, in the domestic revenue sector, apart from income tax revenue, value-added tax and luxury goods, as well as excise tax, land and building tax revenue and other taxes, also need to be increased. Although in 2022 there was a single-digit increase from the previous year, namely from 2020 to 2021, which was Rp. The contribution of the 1845,556 billion domestic tax sector remains stable, it's just a matter of how the PBB tax and other taxes can follow up, even though in the era of the Covid-19 pandemic, which until now has not seen a recovery. But in general, state financial revenues in the tax sector can contribute to sustainable national development.

CONCLUSIONS AND RECOMMENDATIONS

The taxation sector is very important in supporting the addition of state financial income. In Indonesia, there are two sources of state financial income originating from the taxation sector, namely income from domestic taxes and international trade taxes. Domestic tax revenue sources significantly positively affect state financial revenues, however, land and building tax (PBB) and other taxes still need to be increased. Meanwhile, other sources of international trade taxes still need to be formulated properly so that together with domestic tax revenues there can be synergies.

By sector, international trade tax receipts from the value of import duties are promising, although revenues from the export tax sector have not yet had a significant impact. Therefore, the Indonesian government still needs seriousness in dealing with dwelling time and seeking good practices at the border and massively educating and literacy manually and online to the public about the importance of paying taxes for national development, both electronically and digitally as well as the supervision of the tax officials themselves.

ADVANCED RESEARCH

The data used as a sample in this study is limited to single data (time series) annually for 9 years, not using panel data so data measurement accuracy is still needed. Therefore, further research is needed by taking panel data, such as quarterly data.

ACKNOWLEDGMENT

We, the authors, would like to thank the Director of Postgraduate Program at Borobudur University, Jakarta, Dean of the Faculty of Islamic Economics and Business IAIN Syekh Nurjati Cirebon, and the Director of the Doctoral Program in Management Science, Faculty of Economics and Business, who have supported their lecturers to be active in scientific publications.

REFERENCES

- Anggraeni, N. (2019). Perang Dagang Dalam Hukum Perdagangan Internasional. *Al Ahkam*, 15(1), 1-7. DOI: <http://dx.doi.org/10.37035/ajh.v15i1.1967>
- Azzaki, M. A. (2021). Pengaruh Perdagangan Internasional, dan Keterbukaan Ekonomi Terhadap Indeks Pembangunan Manusia di Negara-Negara ASEAN. *Jurnal Ekonomi Bisnis dan Kewirausahaan (JEBIK)*, 10(2), 154-174. DOI: <http://dx.doi.org/10.26418/jebik.v10i2.46953>
- Beloan, B., Mongan, F. F. A., & Suryandari, N. N. A. (2019). Eksplorasi Pemaknaan Pelaporan SPT Tahunan PPH 21 Dari Kacamata Wajib Pajak Orang Pribadi (Studi Fenomenologi Wajib Pajak Orang Pribadi Pada KPP Pratama Makassar Utara). *Jurnal Riset Akuntansi (JUARA)*, 9(2), 23-30.
- Fadhlia, W. (2017). *Analisis efektivitas penerimaan pajak bumi dan bangunan perdesaan dan perkotaan dan kontribusinya terhadap pendapatan asli daerah di kabupaten Aceh Besar* (Doctoral dissertation, Syiah Kuala University).
- Fahreza, M. (2018). PENGARUH LIBERALISASI PERDAGANGAN INTERNASIONAL TERHADAP TINGKAT KESEJAHTERAAN DI INDONESIA. *Jurnal Ilmiah Pena: Sains dan Ilmu Pendidikan*, 10(2), 77-85. DOI: <https://doi.org/10.51336/jip.v10i2.170>
- Fitriani, E. (2019). Analisis pengaruh perdagangan internasional terhadap pertumbuhan ekonomi indonesia. *JURISMA: Jurnal Riset Bisnis & Manajemen*, 9(1), 17-26.
- Fitriani, E. (2019). Pengaruh Perdagangan Internasional Terhadap Pertumbuhan Ekonomi Indonesia. *ISEI Economic Review*, 3(2), 60-65. DOI: <https://doi.org/10.36217/ier.v3i2.112>
- Gumalasari, D. (2021). *Analisis persepsi mahasiswa tentang pendidikan pajak dan pengetahuan pajak terhadap perilaku kepatuhan wajib pajak* (Doctoral dissertation, Universitas Islam Negeri Maulana Malik Ibrahim).
- Harjowiryono, M. (2019). Analisis faktor-faktor yang memengaruhi kepatuhan bendahara pemerintah dalam penyetoran pajak. *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara dan Kebijakan Publik*, 4(3), 195-217.
- Hilal, A. S., & Lisna, V. (2019). Pengaruh Dwelling Time pada Penerimaan Pajak Impor di Indonesia. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 19(2), 147-159.
- Husnurrosyidah, H. (2017). Pengaruh E-Filing, e-Billing dan e-Faktur Terhadap Kepatuhan Pajak pada BMT Se-Kabupaten Kudus. *Jurnal Analisa Akuntansi dan Perpajakan*, 1(1).
- Jaya, I. M. L. M. (2019). Realita kesadaran pajak di kalangan generasi muda (mahasiswa) Yogyakarta dan Surabaya. *JIA (Jurnal Ilmiah Akuntansi)*, 4(2), 161-183.
- Lestari, P. A. S., Pratomo, D., & Asalam, A. G. (2019). Pengaruh Koneksi Politik dan Capital Intensity Terhadap Agresivitas Pajak. *Jurnal ASET (Akuntansi Riset)*, 11(1), 41-54.
- Mayasari, M. D. (2019). Transformasi Pandangan Perdagangan Internasional Amerika Serikat di Era Globalisasi. *Dauliyah Journal of Islamic and International Affairs*, 4(2), 29-49.

- Ningrum, I. P. C., & Hastuti, S. (2020). Analisis Persepsi Wajib Pajak terhadap Penggunaan E-Filing. *Public Management and Accounting Review*, 1(1), 32-44.
- Nurchahyo, M. A., & Nugroho, A. S. (2021). UPAYA MELAWAN PANDEMI COVID-19 DI INDONESIA, STUDI KASUS FASILITAS KEPABEANAN DAN PERDAGANGAN INTERNASIONAL. *Jurnal Pajak dan Keuangan Negara (PKN)*, 2(2), 165-173. <https://doi.org/10.31092/jpkn.v2i2.1186>
- Prasetyo, W. (2018). Mengulik Euforia Amnesti Pajak: Hukum-APBN-Utang-Pajak (Studi Kasus Kantor Pelayanan Pajak Pratama Kabupaten X). *InFestasi*, 14(1), 57-68.
- Pratomo, D., & Rana, R. A. (2021). Pengaruh Kepemilikan Institusional, Komisaris Independen dan Komite Audit terhadap Penghindaran Pajak. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(1), 91-103.
- Putri, W. A. (2017). Insentif Pajak Dalam Membentuk Keputusan Investasi. *Moneter-Jurnal Akuntansi dan Keuangan*, 4(2), 132-138.
- Ramadhan, M. R. (2017). Integrasi Pajak dan Zakat di Indonesia. *Islamiconomic: Jurnal Ekonomi Islam*, 8(1).
- Riandra, W. D. (2018). PENGARUH RELIGIUSITAS, KEADILAN PROSEDURAL DAN SELF-EFFICACY TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI (WP OP) DI KOTA PADANG. *Abstract of Undergraduate Research, Faculty of Economics, Bung Hatta University*, 13(1).
- Sampouw, R., & Elim, I. (2019). ANALISIS PERHITUNGAN, PENYETORAN DAN PELAPORAN PAJAK PENGHASILAN PASAL 22 ATAS PEMBELIAN BARANG YANG DIBIYAI OLEH APBN PADA KANTOR PELAYANAN PERBENDAHARAAN NEGARA KOTA MANADO. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 7(3).
- Sari, Y. A. (2020). Analisis Efektivitas dan Kontribusi Penerimaan Pajak Bumi dan Bangunan terhadap Pendapatan Daerah Di Kota Bandung. *Jurnal Wacana Kinerja: Kajian Praktis-Akademis Kinerja dan Administrasi Pelayanan Publik*, 13(2), 173-185.
- Savitri, D. A. M., & Rahmawati, I. N. (2017). Pengaruh leverage, intensitas persediaan, intensitas aset tetap, dan profitabilitas terhadap agresivitas pajak. *Jurnal Ilmu Manajemen dan Akuntansi Terapan (JIMAT)*, 8(2), 19-32.
- SETYADI, A., & Ayem, S. (2019). Pengaruh profitabilitas, ukuran perusahaan, komite audit dan capital intensity terhadap agresivitas pajak (studi pada perusahaan perbankan yang terdaftar di BEI periode tahun 2013-2017). *Jurnal Akuntansi Pajak Dewantara*, 1(2), 228-241.
- Solekhah, P., & Supriono, S. (2018). Pengaruh Penerapan Sistem E-Filing, Pemahaman Perpajakan, Kesadaran Wajib Pajak dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Purworejo. *Journal of Economic, Management, Accounting and Technology*, 1(1), 74-90.
- Shulton, H., & Mukhlisin, A. (2017). Sanksi Perpajakan dan Pengadilan Pajak di Indonesia: Upaya Optimalkan Perolehan Pajak Kaitannya dengan Pembangunan Nasional. *Adzkiya: Jurnal Hukum dan Ekonomi Syariah*, 5(2), 355-376.

- Suwardianto, R. A., Mardani, R. M., & Wahono, B. (2018). KONTRIBUSI DANA PERIMBANGAN APBN DAN PAJAK NBUMI BANGUNAN (PBB) TERHADAP PEMBANGUNAN INFRASTRUKTUR DAERAH DI KABUPATEN JOMBANG (Studi Deskriptif Terhadap Pembangunan Infrastruktur di Kabupaten Jombang Tahun 2015-2017). *Jurnal Ilmiah Riset Manajemen*, 7(16).
- Tiwa, E. M., Saerang, D. P., & Tirayoh, V. (2017). Pengaruh pajak dan kepemilikan asing terhadap penerapan transfer pricing pada perusahaan manufaktur yang terdaftar di BEI tahun 2013-2015. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(2).
- Wahyuni, M., Sulindawati, N. L. G. E., Ak, S. E., & Yasa, I. N. P. (2018). Pengaruh sikap dan niat berperilaku patuh terhadap kepatuhan wajib pajak orang pribadi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 8(2).
- Wardani, D. K., & Wati, E. (2018). Pengaruh sosialisasi perpajakan terhadap kepatuhan wajib pajak dengan pengetahuan perpajakan sebagai variabel intervening (Studi pada wajib pajak orang pribadi di KPP Pratama Kebumen). *Nominal: Barometer Riset Akuntansi dan Manajemen*, 7(1), 33-54.
- Yanto, J. R., & Widiyohening, C. R. (2017). Analisis Pengaruh Pemahaman Peraturan Perpajakan Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Purworejo. *Jurnal Ilmiah Akuntansi*, 3(1), 1-10.