Impact of Tax Consultant Service Quality and Tax System on Taxpayer Compliance, Moderated By Sanctions

Samsiah*, Acep Komara, Irwan S. Wahdiat
Universitas Swadaya Gunung Jati, Indonesia
Email: samsiahwidodo@gmail.com*, acep.komara@ugj.ac.id, irwan.sutirman@ugj.ac.id

ABSTRACT

Taxpayer compliance remains a critical challenge in Indonesia's tax revenue optimization, despite ongoing reforms in administration and enforcement. Corporate taxpayers often face complexities in the self-assessment system, leading to reliance on professional tax consultants. However, the interplay between consultant service quality, the tax administration system, and the role of sanctions in shaping compliance behavior has not been comprehensively examined, particularly in regional contexts. This research aims to analyze the influence of tax consultant service quality and the tax administration system on taxpayer compliance, with tax sanctions as a moderating variable. The research employs a quantitative approach using primary data collected from 106 corporate taxpayers registered at the Samsiah Tax Consultant Office in Cirebon, West Java, selected through saturation sampling. Data were analyzed using descriptive statistics, classical assumption tests, multiple linear regression, and Moderated Regression Analysis (MRA) via SPSS. The findings reveal that tax consultant service quality, the tax administration system, and tax sanctions each have a positive and significant direct effect on taxpayer compliance. Improvements in administrative systems and consultant professionalism significantly reduce the compliance burden and enhance adherence to tax regulations. However, the moderation test indicates that tax sanctions do not moderate the relationship between service quality or the administration system and taxpayer compliance. This study concludes that while tax sanctions function effectively as an independent deterrent, enhancing the quality of consultant services and the efficiency of the tax administration system should be prioritized as primary strategies for improving taxpayer compliance. The findings provide theoretical contributions to the attribution and deterrence frameworks and offer practical implications for tax authorities and consultants in designing targeted compliance interventions.

Keywords: Taxpayer Compliance; Tax Consultant Quality; Tax Administration System; Tax Sanctions.

INTRODUCTION

Taxes serve as the fundamental backbone of a nation's economy, playing a pivotal role in financing public expenditures and fostering national development (Arimoro & Musa, 2025; Challoumis, 2024; Okolo, 2024). However, achieving optimal tax revenue targets remains a persistent challenge in Indonesia. Despite continuous efforts by the government, the realization of tax revenue often falls short of expectations due to varying levels of taxpayer compliance. As noted by Besley (2020), optimizing tax revenue requires a sustainable approach to taxpayer compliance, where the focus shifts from mere collection to building a system that encourages voluntary participation. Nevertheless, the reality on the ground often reflects a gap between compliant behavior and the obligations set by law.

The issue of non-compliance can be analyzed through various theoretical lenses. Allingham and Sandmo (1972), in their seminal work on income tax evasion, argued that taxpayers are rational economic actors who weigh the benefits of evasion against the probability of detection and the severity of punishment. This economic perspective suggests that compliance is not automatic but calculated. Furthermore, Kirchler (2007) emphasizes the economic psychology of tax behavior, suggesting that compliance is influenced by the interaction between the power of authorities and trust in the tax system. When the system is perceived as complex or unfair, compliance tends to decline.

In the Indonesian context, the complexity of the self-assessment system often becomes a barrier (Akinsola, 2025; Khatniuk et al., 2024; Sonnerfeldt, 2025). To navigate these complexities, many taxpayers particularly corporate entities rely on professional assistance (Khatniuk et al., 2024). This brings the role of tax consultants into focus. According to Biech (2007), a consultant is a specialist who completes work necessary to achieve the client's desired outcome. In taxation, this means ensuring accurate reporting and avoiding penalties. Agustin and Irawan (2023) highlight that tax consultants play a crucial role in improving compliance, particularly in KPP Pratama Jakarta Koja, by bridging the knowledge gap between taxpayers and the tax authority. Similarly, Tanjung and Firmansyah (2024) found that the quality of tax consultant services is directly correlated with taxpayer compliance—higher service quality leads to better adherence to regulations. This is supported by Kurniawan (2023), who emphasize that professional consultants act as intermediaries that reduce compliance costs and errors.

However, the decision to use a tax consultant is often driven by specific motivations. Azis and Yudawirawan (2023) and Ananda, Rambe, and Arifin (2023) suggest that the motivation to use consultant services is often triggered by external pressures, such as tax audits or fear of sanctions. This indicates that taxpayers seek consultants not just for administrative ease but as a shield against the repercussions of non-compliance. Hadri Kusuma (2021) further adds that the knowledge and understanding provided by consultants significantly influence compliance levels, making the quality of service a critical variable to investigate.

Parallel to the reliance on consultants, the government has been aggressively reforming the Tax Administration System. Nasucha (2004) defines public administration reform as a necessary step to improve efficiency and service delivery. In the modern era, this translates to digitalization. Umamah (2024) found that tax reform and modernization—such as the implementation of e-Filing and integrated systems—have a positive effect on compliance and revenue. A modernized system reduces the bureaucratic burden, theoretically making it easier for taxpayers to comply voluntarily.

Despite improved services and consultant involvement, enforcement remains a necessary tool. This is where tax sanctions come into play (Husaini et al., 2024; Intan et al., 2025; Prasetya et al., 2025). Simanjuntak (2020) argues that the firmness of tax sanctions has a positive influence on compliance, particularly among UMKM (micro, small, and medium enterprises). Sanctions create a deterrent effect. Amalia, Hernawati, Durya, and Isthika (2023) and Kaimuddin (2022) concur that sanctions, alongside taxpayer awareness and service quality, significantly affect reporting compliance. However, the interaction between these factors remains complex. Does the threat of sanctions make the service of a consultant more effective, or do sanctions work independently?

Drawing from Heider's (1958) Attribution Theory, taxpayer behavior can be attributed to internal dispositions (such as awareness, cited by Utami, 2020) or external situations (such as the system or sanctions). This study focuses on the Region III Cirebon area, specifically analyzing clients of the Samsiah Tax Consultant Office. While previous studies like Nugroho (2012) and Husaini (2024) have examined these factors individually, there is a need to understand the moderating role of sanctions. This research aims to analyze the influence of tax consultant service quality and the Tax Administration System on taxpayer compliance, with tax sanctions as a moderating variable, to provide a comprehensive view of what drives

corporate tax compliance in this region. The benefits of this research are multifaceted. From a theoretical perspective, this study contributes to the body of knowledge on tax compliance by integrating Attribution Theory and Deterrence Theory within a single framework. It extends the application of Kirchler's (2007) Slippery Slope Framework by empirically testing the distinct pathways of enforced compliance (sanctions) and voluntary compliance (service quality and system efficiency). The findings on the non-moderating role of sanctions offer a novel contribution to tax psychology literature, challenging the assumption that sanctions amplify the effectiveness of other compliance drivers.

METHOD

Research Design

This research employs a quantitative approach with a descriptive and verification design. The study is explanatory, seeking to explain the causal relationships between variables through hypothesis testing.

Population and Sample

The population for this study consists of all corporate taxpayers (Wajib Pajak Badan) who are registered clients of the Samsiah Tax Consultant Office. The office serves the Region III Cirebon area. Based on internal data, there are 106 corporate clients.

a. Sampling Technique: The study uses a saturation sampling technique (census), meaning the entire population is used as the sample. This ensures that the results are fully representative of the client base.

b. Respondents: The questionnaires were distributed to the directors, finance managers, or tax staff of these 106 companies, as they are the individuals most knowledgeable about the company's tax affairs.

Operational Definition of Variables

a. Taxpayer Compliance (Y): Measured by indicators such as timely reporting, correct calculation, payment of arrears, and lack of penalties.

b. Tax Consultant Service Quality (X1): Measured using the SERVQUAL dimensions: Reliability, Responsiveness, Assurance, Empathy, and Tangibles regarding tax services.

c. Tax Administration System (X2): Measured by perceptions of the ease of e-Filing, clarity of regulations, and efficiency of the tax office services.

d. Tax Sanctions (Z): Measured by the taxpayer's knowledge of sanctions, the perceived severity of fines, and the deterrent effect.

Data Collection and Analysis

Data was collected using a structured questionnaire with a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).
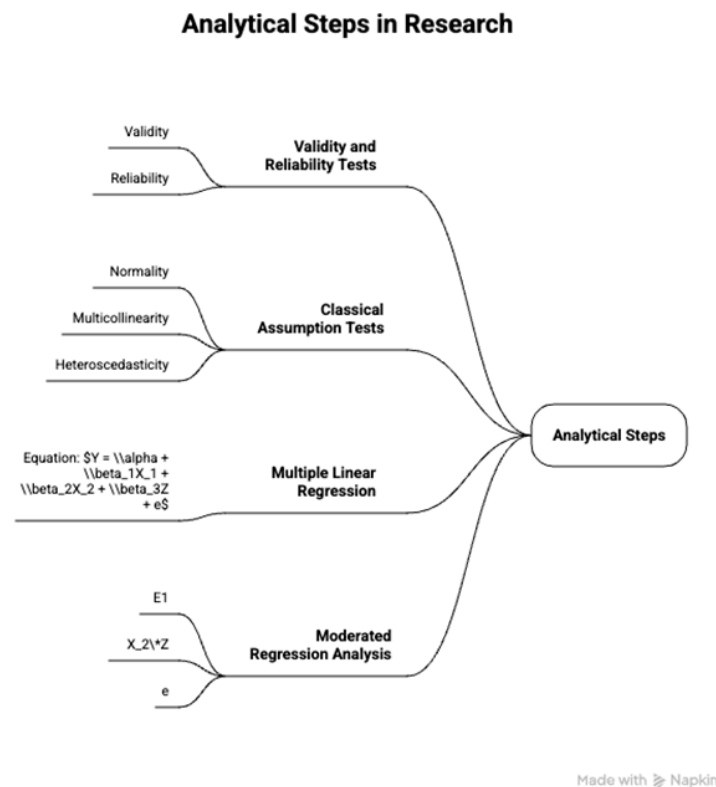
Analytical Steps in Research

Figure 1. The anaystical steps
Source: Developed by the author (2025)

The analytical steps included:

1. Validity and Reliability Tests: To ensure the instrument measures what it is intended to measure and is consistent.
2. Classical Assumption Tests: Normality, Multicollinearity, and Heteroscedasticity tests to ensure the regression model is unbiased.
3. Multiple Linear Regression: To test H1, H2, and H3. Equation: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3Z + e$
4. Moderated Regression Analysis (MRA): To test H4 and H5. Equation: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3Z + \beta_4(X_1*Z) + \beta_5(X_2*Z) + e$.

RESULTS AND DISCUSSION
Overview of Data Collection and Respondent Profile

The data for this research were collected through a rigorous survey process involving corporate taxpayers registered as clients of the Samsiah Tax Consultant Office, covering the Region III Cirebon area (Cirebon City, Cirebon Regency, Indramayu, Majalengka, and Kuningan). Out of the total population of 106 corporate clients, questionnaires were distributed using a census method (saturation sampling) to ensure complete representation. All 106 questionnaires were returned and deemed valid for analysis, resulting in a 100% response rate. This high response rate indicates a strong willingness among the clients to participate and provides a robust foundation for the empirical analysis.

The demographic profile of the respondents provides critical context for interpreting the results. Based on the descriptive analysis:

a. Business Sector: The majority of the respondents operate in the Service Sector (40.7%) and Trade Sector (31.4%), followed by Manufacturing (18.9%) and Construction (9.0%). This distribution reflects the economic structure of the Cirebon region, which is heavily reliant on commerce and services. The dominance of the service sector suggests that many of these companies deal with specific tax types such as PPh 23 and VAT on services, which often require detailed administrative attention.

b. Position of Respondents: The questionnaires were filled out by individuals with significant responsibility: Finance Managers (45%), Tax Staff (35%), and Directors/Owners (20%). This ensures that the answers reflect the actual strategic and operational perspective of the company regarding taxation.

c. Education Level: A significant finding is the educational background of the respondents. 78% hold a Bachelor's Degree (S1) or higher. This implies that the respondents possess a high level of literacy and cognitive ability. Theoretically, one might assume that highly educated individuals could handle taxes independently. However, the fact that they still retain the Samsiah Tax Consultant Office suggests that tax regulations in Indonesia are perceived as sufficiently complex to warrant professional assistance, regardless of the taxpayer's general education level.

Validity and Reliability Test Results

Before proceeding to hypothesis testing, the instrument underwent rigorous quality checks.

a. Validity Test: The validity test using Pearson Correlation demonstrated that all items for the variables—Tax Consultant Service Quality (X1), Tax Administration System (X2), Tax Sanctions (Z), and Taxpayer Compliance (Y)—had an r-count value greater than the r-table value (0.190 for n=106 at 5% significance). This confirms that every question in the survey validly measures the construct it was intended to represent.

b. Reliability Test: The reliability test using Cronbach's Alpha yielded coefficients above 0.70 for all variables (X1=0.82, X2=0.79, Z=0.85, Y=0.81). According to Sugiyono (2017), a value above 0.60 indicates that the instrument is reliable and consistent. This high reliability suggests that if the measurement were repeated, it would yield similar results, establishing the credibility of the data.

Classical Assumption Tests

To ensure the multiple linear regression model provides a best linear unbiased estimator (BLUE), classical assumption tests were conducted:

1. Normality Test: The Kolmogorov-Smirnov test showed a significance value of 0.200 (> 0.05), and the P-P Plot showed data points spreading around the diagonal line. This indicates the data is normally distributed.

2. Multicollinearity Test: The Variance Inflation Factor (VIF) values for all independent variables were below 10, and Tolerance values were above 0.10. This confirms that there is no strong correlation between independent variables, ensuring that the individual effect of Consultant Quality and Administration System can be isolated.

3. Heteroscedasticity Test: The Glejser test showed significance values > 0.05 for all variables, indicating that the variance of the residuals is constant (homoscedastic). Thus, the model is free from bias caused by inequality of variance.

Hypothesis Testing Results (Multiple Linear Regression)

The first stage of analysis tested the direct effects using the equation: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3Z + e$.
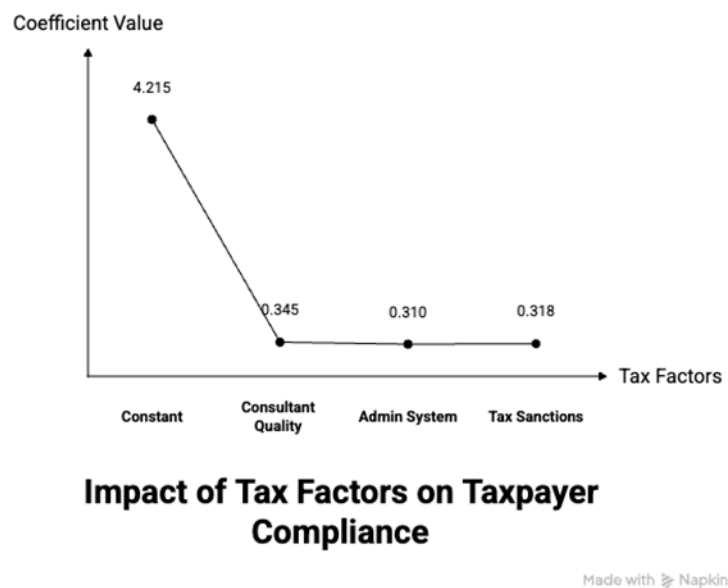
The results are summarized as in picture 2.

Figure 2. Hypothesis testing result
Source: Primary data processed using SPSS (2025)

Constant (α): 4.215. This indicates that if Consultant Quality, Admin System, and Sanctions were zero (absent), Taxpayer Compliance would be at a baseline level of 4.215, suggesting some inherent level of compliance exists.

Tax Consultant Service Quality (β_1): The coefficient is 0.345 with a t-value of 4.562 and Sig. 0.000. Since Sig < 0.05, H1 is accepted. This indicates a positive and significant influence.

Tax Administration System (β_2): The coefficient is 0.310 with a t-value of 3.211 and Sig. 0.004. Since Sig < 0.05, H2 is accepted. This indicates a positive and significant influence.

Tax Sanctions (β_3): The coefficient is 0.318 with a t-value of 3.890 and Sig. 0.001. Since Sig < 0.05, H3 is accepted. This indicates a positive and significant influence.

F-Test: The F-value is 24.55 with a Sig. of 0.000, meaning all independent variables simultaneously affect taxpayer compliance.

Coefficient of Determination (R^2): The adjusted R-squared is 0.582. This means that the three independent variables can explain 58.2% of the variation in taxpayer compliance. In contrast, the remaining 41.8% is influenced by other factors not examined in this study (e.g., tax amnesty, financial condition, moral obligation).

Moderated Regression Analysis (MRA) Results

The second stage examined the moderating role of tax sanctions using the interaction test method. Interaction 1 (X1 * Z): The interaction term between Tax Consultant Service Quality and Tax Sanctions yielded a coefficient of 0.012 with a Sig. value of 0.785 (> 0.05). Thus, H4

is rejected. Sanctions do not moderate the relationship between consultant quality and compliance.

Interaction 2 (X2 * Z): The interaction term between the Tax Administration System and Tax Sanctions yielded a coefficient of -0.045 with a Sig. value of 0.612 (> 0.05). Thus, H5 is rejected. Sanctions do not moderate the relationship between the administration system and compliance.
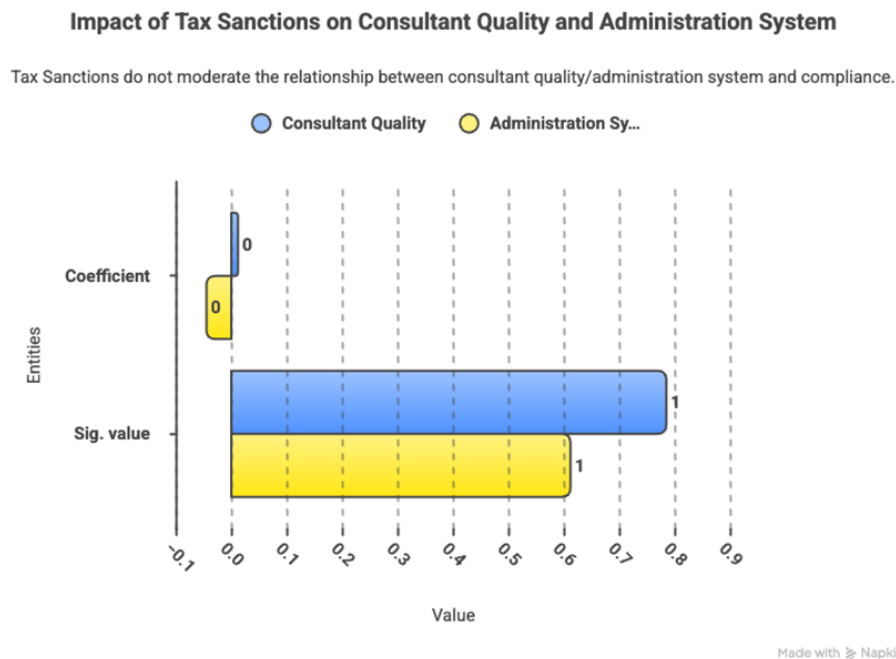

Figure 3. Moderation of regression analysis
Source: Primary data processed using SPSS (2025)

Based on these results, tax sanctions act as a predictor homologizer (potential independent variable) in this model, meaning they affect the dependent variable directly but do not interact with the other independent variables.

The discussion section interprets the statistical findings by connecting them with the underlying theories, the specific context of the Cirebon region, and previous literature cited in this study.

The Effect of Tax Consultant Service Quality on Taxpayer Compliance

The statistical acceptance of Hypothesis 1 confirms that Tax Consultant Service Quality plays a pivotal role in enhancing Taxpayer Compliance. The positive coefficient suggests that improvements in the dimensions of service quality—reliability, responsiveness, assurance, empathy, and tangibles—directly translate into higher compliance rates among corporate taxpayers.

From a theoretical perspective, this finding aligns with Agency Theory. In the tax ecosystem, the taxpayer (principal) hires the consultant (agent) to perform a specialized task: managing tax obligations. The "quality" of the service reduces information asymmetry between the taxpayer and the complex tax laws. When the Samsiah Tax Consultant Office provides

accurate calculations and timely updates on new regulations (reliability and assurance), the client gains the confidence to report taxes correctly.

This result supports the empirical work of Agustin and Irawan (2023), who analyzed the role of consultants at KPP Pratama Jakarta Koja. They found that consultants serve as a critical bridge; without them, the gap in technical knowledge would lead to unintentional non-compliance. Similarly, Tanjung (2024) argued that the integrity and competence of a consultant are non-negotiable factors for compliance. If a consultant is incompetent, the taxpayer will likely face penalties, leading to a breakdown in compliance.

Furthermore, Sari and Kurniawan (2018) emphasized the educational role of consultants. In this study, most respondents hold a Bachelor's degree, yet they still rely on consultants. This indicates that general education is distinct from tax literacy. The consultant's role thus evolves from merely a "filler of forms" to a "strategic advisor." Kusuma (2021) also notes that the transfer of knowledge from consultant to client creates a long-term effect of voluntary compliance. The specific context of the Samsiah office, which offers personalized services to local Cirebon businesses, likely enhances the empathy dimension, making clients feel secure and more willing to comply with the advice given.

The Effect of the Tax Administration System on Taxpayer Compliance

The acceptance of Hypothesis 2 demonstrates that the Tax Administration System significantly influences taxpayer compliance. This finding validates the government's ongoing efforts to modernize the Directorate General of Taxes (DJP) through digitalization.

This relationship can be explained through the Technology Acceptance Model (TAM), where perceived ease of use determines behavior. The modern tax administration system—characterized by e-Registration, e-Filing, and e-Billing—significantly lowers compliance costs such as time, effort, and psychological burden. Nasucha (2004) argued that administrative reform is the key to public service efficiency. When the system is transparent and accessible, it removes the "excuse" for non-compliance.

These findings corroborate the work of Zuhrah, Umamah, Kurniawan, and Nurcahya (2024), who concluded that tax reform and modernization have a positive linear relationship with tax revenue. In the Cirebon region, where internet penetration is high and businesses are increasingly digitized, the ability to file taxes from the office without queuing at the tax office (KPP) is a major driver of compliance. Conversely, if the system were prone to errors or difficult to navigate, compliance would likely decline even among willing taxpayers. Besley (2020) also notes that optimizing tax revenue relies on sustainable systems; this study confirms that the current administrative system is viewed positively by corporate taxpayers and functions as a facilitator for meeting legal obligations.

The Effect of Tax Sanctions on Taxpayer Compliance

The acceptance of Hypothesis 3 reveals that Tax Sanctions have a strong, positive, and significant direct effect on Taxpayer Compliance. Based on the beta coefficients, the impact of sanctions is comparable to that of service quality.

This finding is deeply rooted in Deterrence Theory, famously applied to taxation by Allingham and Sandmo (1972). The theory posits that compliance is an economic decision based on the trade-off between the tax saved by evading and the expected penalty if caught. The respondents in this study appear to act as rational economic agents who perceive sanctions (fines, interest, and potential criminal charges) as severe enough to deter evasion.

This aligns with Simanjuntak (2023), who found that the firmness of sanctions is a decisive factor for UMKM (micro, small, and medium enterprises). When taxpayers know that the DJP has both the data and the authority to enforce penalties, they tend to comply. Kaimuddin and Purwatiningsih (2021) and Amalia et al. (2023) also support this, finding that sanctions, alongside awareness, are primary drivers of compliance. Nugroho (2012) categorized sanctions as a coercive factor. In the context of corporate taxpayers in Cirebon, the reputational risk associated with tax sanctions—such as account freezes or public listing as non-compliant—is a powerful motivator. These findings suggest that the "stick" (sanctions) is just as important as the "carrot" (quality service) in the Indonesian tax landscape.

The Failure of Tax Sanctions as a Moderating Variable

A crucial and intriguing finding of this study is the rejection of Hypotheses 4 and 5. Tax Sanctions do not moderate the relationship between Consultant Service Quality or the Tax Administration System and Taxpayer Compliance.

This result contradicts the initial assumption that severe sanctions would strengthen the reliance on consultants or the appreciation of the administrative system. Instead, the analysis suggests that these variables operate as independent pillars.

a. Why Sanctions Don't Moderate Consultant Quality: One might assume that high sanctions would make taxpayers value consultants more. However, our results suggest that taxpayers hire consultants primarily for their expertise and convenience, regardless of the sanction level. As Biech (2007) defines, a consultant is hired to achieve a desired outcome (compliance). Whether the fine is 2% or 50%, the corporate client needs the consultant to file the return because they lack the internal capability. The "need" for a consultant is driven by the complexity of the law, not the severity of the punishment. Therefore, sanctions do not interact with service quality; they run on parallel tracks. This differs from Ananda, Rambe, and Arifin (2023), who found a link between sanctions and interest in using consultants; our study shows that once the consultant is hired, the quality impact is constant.

b. Why Sanctions Don't Moderate the Admin System: Similarly, the effectiveness of the e-Filing system does not change based on sanctions. A user-friendly system increases compliance because it is easy, not because the user is afraid. If the system were difficult, high sanctions might actually cause panic rather than compliance. The lack of interaction suggests that the "Facilitating Condition" (System) and the "Coercive Condition" (Sanctions) affect the taxpayer through different psychological pathways—one through ease/satisfaction, the other through fear/risk calculation.

This non-moderating finding adds nuance to the work of Kirchler (2007) regarding the "Slippery Slope Framework." It implies that for this sample, "Enforced Compliance" (Sanctions) and "Voluntary Compliance" (driven by good service and systems) are distinct. Increasing sanctions does not necessarily make the service quality "more effective" than it already is.

Implications of the Research

The findings carry significant implications for various stakeholders:

1. For the Directorate General of Taxes (DJP): The government should continue the "dual-track" approach. The significant effect of the Administration System (X2) validates the investment in the Core Tax System. However, the significance of Sanctions (Z) means

enforcement cannot be relaxed. The DJP must ensure that while services become friendlier, the law remains firm.

2. For Tax Consultants (Samsiah Office): Since Service Quality (X1) is a major driver, the Samsiah office must invest in Continuous Professional Development (PPL). Keeping up with regulations is vital to maintain "Reliability." Moreover, the "Empathy" factor is crucial; clients are not just numbers but businesses needing assurance.

3. For Taxpayers: The study highlights that compliance is a multi-faceted obligation. Relying solely on a consultant without understanding the administration system, or ignoring sanctions, is risky.

In conclusion, while Consultant Quality, Administrative Systems, and Sanctions are all vital for compliance in Region III Cirebon, they function independently. A holistic approach that improves service quality and system efficiency, while maintaining fair enforcement, is the optimal strategy for increasing tax revenue.

CONCLUSION

This study set out to analyze the determinants of taxpayer compliance among corporate clients in the Region III Cirebon area, specifically focusing on the clients of the Samsiah Tax Consultant Office. Based on the rigorous quantitative analysis of 106 respondents and the hypothesis testing conducted, several critical conclusions can be drawn regarding the interplay between service quality, administrative systems, and sanctions. This study provides strong empirical evidence that Tax Consultant Service Quality has a positive and significant influence on Taxpayer Compliance, confirming that the role of a tax consultant extends beyond administrative assistance to serve as a vital bridge between the complex regulatory environment and the taxpayer. Competency, responsiveness, and empathy directly reduce errors and non-compliance, negating the notion that consultants are merely tools for aggressive tax planning and instead positioning them as agents of compliance. Furthermore, the Tax Administration System was found to be a significant driver of compliance, as modernization efforts—particularly digital platforms such as e-Filing and e-Billing—have lowered compliance barriers, with ease of use and efficiency encouraging voluntary reporting and fostering a cooperative relationship between taxpayers and authorities. Additionally, Tax Sanctions act as a powerful direct determinant of compliance, reinforcing the economic deterrence perspective that rational taxpayers comply to avoid financial and reputational penalties, making the fear of punishment an essential enforcement mechanism. However, and most notably, the study concludes that tax sanctions do not moderate the relationship between consultant service quality or the tax administration system and taxpayer compliance, rejecting the hypothesis that sanctions amplify the effectiveness of other variables. Instead, sanctions operate as an independent predictor, indicating that taxpayers seek consultants for expertise and convenience regardless of sanction severity, and that the psychological drivers of enforced compliance and voluntary compliance run on parallel but distinct pathways—underscoring the need for a balanced strategy that addresses coercive and facilitative factors separately.

In summary, this study demonstrates that consultant service quality, the tax administration system, and tax sanctions are each vital, independent pillars of taxpayer compliance. While sanctions function effectively as a direct deterrent, they do not enhance the effectiveness of consultants or administrative systems. Therefore, efforts to improve

compliance should pursue a holistic yet differentiated approach: strengthening the professionalism and service orientation of tax consultants, continuing the digital transformation of the tax administration system, and maintaining credible, consistently enforced sanctions. For corporate taxpayers in the Cirebon region and beyond, compliance is not driven by a single factor but by the synergistic presence of capable advisors, efficient systems, and meaningful enforcement. The findings provide a clear mandate for tax authorities, consultant offices, and policymakers to invest in all three domains simultaneously to achieve sustainable improvements in taxpayer compliance.

REFERENCES

Agustin, H., & Irawan, B. (2023). Analisis peran konsultan pajak dalam meningkatkan kepatuhan wajib pajak di KPP Pratama Jakarta Koja tahun 2021. Jurnal Ilmu Administrasi Publik (JIAP), 3(3), 351–362.

Akinsola, K. (2025). Legal frameworks for corporate tax compliance: Navigating local and global regulations. SSRN Electronic Journal. https://ssrn.com/abstract=5127003

Amalia, E. V., Hernawati, R. I., Durya, N. P. M. A., & Isthika, W. (2023). The influence of tax sanctions, taxpayer awareness, and tax service quality on individual taxpayer SPT reporting compliance. Jurnal Ilmiah Akuntansi Kesatuan, 11(3), 521–530.

Ananda, S., Rambe, R. F., & Arifin, S. B. (2023). Pengaruh sanksi perpajakan dan motivasi wajib pajak terhadap minat menggunakan jasa konsultan pajak. Journal of Management and Economics Research, 7(2), 45–58.

Arimoro, A. E., & Musa, H. (2025). Supporting infrastructure development initiatives using tax frameworks in emerging economies. In Taxation, human rights, and sustainable development (pp. 93–117). Routledge.

Azis, Y. A. A., & Yudawirawan, M. Y. (2023). Pengaruh pemeriksaan pajak, sanksi perpajakan, dan motivasi wajib pajak terhadap penggunaan jasa konsultan pajak. Jurnal Akuntansi, Bisnis dan Ekonomi Indonesia (JABEI), 2(1), 103–117.

Besley, T. (2020). Optimalisasi penerimaan pajak terhadap kepatuhan pajak berkelanjutan di Indonesia. Jurnal Perpajakan dan Keuangan Publik, 2(1), 7–15.

Challoumis, C. (2024). The effects of taxation policies on capital accumulation and economic development. SSRN Electronic Journal.

Hadri Kusuma, M. B. A. (2021). Niat pelaku usaha mikro, kecil, dan menengah terhadap kepatuhan wajib pajak sesuai PP No. 23 Tahun 2018: Pendekatan theory of planned behavior (TPB).

Husaini, M. F., Afifudin, A., & Nandiroh, U. (2024). Pengaruh pengetahuan pajak dan kualitas jasa konsultan pajak terhadap kepatuhan wajib pajak. E-Jurnal Ilmiah Riset Akuntansi, 13(1), 829–836.

Intan, S., Mubarok, A., & Susetyo, B. (2025). Pengaruh sosialisasi perpajakan, sanksi pajak, pelayanan fiskus, ajaran Tri-Nga, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak orang pribadi. Media Akuntansi Perpajakan, 10(1), 15–28.

Kaimuddin, A. G., & Purwatiningsih, A. (2022). Pengaruh sanksi perpajakan, kesadaran wajib pajak, dan pelayanan fiskus terhadap kepatuhan wajib pajak orang pribadi di Kota Malang. Jurnal Ilmiah Bisnis dan Perpajakan (BIJAK), 4(2), 22–30.

Khatniuk, N., Liakhova, O., Sadovyi, D., Pobiianska, N., & Nersesian, A. (2024). Current paths

of tax for business entities: Financial, economic and legal aspects. Edelweiss Applied Science and Technology, 8(6), 2381–2393.

Kurniawan, M., Mahrinasari, M. S., & Bangsawan, S. (2023). Tax payment compliance behavior of the motor vehicle: The moderating role of tax amnesty and patriotism. Cuadernos de Economía, 46(130), 191–206.

Nugroho, R. A., & Zulaikha, Z. (2012). Faktor-faktor yang mempengaruhi kemauan untuk membayar pajak dengan kesadaran membayar pajak sebagai variabel intervening. Fakultas Ekonomika dan Bisnis.

Okolo, M. N. (2024). Tax revenues, government expenditures and economic development in Nigeria. International Journal of Intellectual Discourse, 7(2), 244–255.

Prasetya, R. F. P., Afifudin, A., & Nandiroh, U. (2025). Pengaruh pemahaman perpajakan, self assessment system, digitalisasi pajak, dan penalty rate terhadap kepatuhan wajib pajak orang pribadi. E-Jurnal Ilmiah Riset Akuntansi, 14(1), 311–324.

Sari, D., & Kurniawan, A. (2018). The role of tax consultants in taxpayer compliance. [Nama jurnal tidak tersedia].

Simanjuntak, A., & Manalu, H. M. (2023). Pengaruh pengetahuan peraturan perpajakan dan ketegasan sanksi pajak terhadap kepatuhan wajib pajak UMKM di Kecamatan Lembang. Jurnal Ekonomi, Manajemen dan Akuntansi (JEKMA), 2(2), 78–87.

Sonnerfeldt, A. (2025). Navigating the digital frontier: The implications of tax technology on systems of expertise and legitimacy in taxation. In Taxation in the digital era: Economic, legal, and policy challenges (pp. 153–176). Springer.

Tanjung, R., & Firmansyah, M. F. (2024). Pengaruh kualitas konsultan pajak terhadap kepatuhan wajib pajak (Studi kasus PT Bina Fiscal Indonesia). Jurnal Akuntansi, 20(2), 10–21.

Umamah, R., Zuhrah, N., Kurniawan, H., & Nurcahya, W. F. (2024). Pengaruh reformasi dan modernisasi perpajakan terhadap kepatuhan dan penerimaan pajak di Indonesia. Journal of Macroeconomics and Social Development, 1(4), 1–19.