



THE EFFECT OF SELF-ASSESSMENT SYSTEM IMPLEMENTATION ON
TAXPAYER COMPLIANCE (A CASE STUDY OF INDIVIDUAL
TAXPAYERS WITH FIXED INCOME (CIVIL SERVANTS) AT
UNIVERSITAS NEGERI GORONTALO)

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Abstract

This study aims to determine the effect of the implementation of the Self Assessment System on the compliance of individual taxpayers with fixed income (civil servants) at Universitas Negeri Gorontalo. The method used in this study is a quantitative method using primary data obtained through the distribution of questionnaires to respondents who are Civil Servants (PNS) within the Universitas Negeri Gorontalo. The measurement of variables in this study used a Likert scale. The number of samples in this study was 93 respondents who were selected as the research objects. The data analysis techniques used in this study include validity test, reliability test, classical assumption test, simple linear regression analysis, t-test (partial), and coefficient of determination (R^2), which were processed using the SPSS program. Based on the results of the study, it shows that the implementation of the Self Assessment System has a positive and significant effect on the compliance of individual taxpayers with fixed income (civil servants) at Universitas Negeri Gorontalo. This is evidenced by the results of the t-test which show a t-value of 17.783 with a significance level of 0.000 which is smaller than 0.05. In addition, the coefficient of determination (R^2) value of 0.790 indicates that 79% of the variation in taxpayer compliance can be explained by the Self Assessment System variable, while the remaining 21% is influenced by other variables outside the research model.

Keywords: Self Assessment System, Taxpayer Compliance



INTRODUCTION

Taxes are one of the main sources of state revenue that play an important role in financing national development. Based on Law Number 16 of 2009, which amends Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Article 1 paragraph (1) explains that tax is a mandatory contribution to the state owed by individuals or entities that is coercive in nature based on the law, without receiving direct compensation, and is used for state purposes for the greatest prosperity of the people (Djp, 2022).

Furthermore, Article 1 paragraph (2) explains that a taxpayer is an individual or entity who has tax rights and obligations in accordance with the applicable tax regulations, including the obligation to make payments, withhold, and collect taxes (Djp, 2022). Taxes serve as the main source of revenue for a country, including Indonesia. State revenue derived from the tax sector is one of the most important components in supporting the financing of national development (Farida et al., 2022).

In an effort to improve the effectiveness and efficiency of tax revenue, the Indonesian government has carried out various tax system reforms, one of which is through the implementation of the Self Assessment System. This system grants taxpayers the authority to calculate, pay, and report their own tax liabilities in accordance with the applicable tax regulations (Purnomo, 2024). The implementation of this system requires awareness, honesty, and responsibility from taxpayers in fulfilling their tax obligations.

The Self Assessment System emphasizes the active participation of the public in carrying out tax obligations. Based on Article 12 paragraph (2) of Law Number 16 of 2009 concerning General Provisions and Tax Procedures, tax obligations are considered fulfilled when taxpayers have calculated and paid the tax owed in accordance with applicable regulations. In submitting the Annual Tax Return (SPT), taxpayers are not required to attach tax assessment letters or tax collection letters (Farida et al., 2022).

In addition, the Directorate General of Taxes has also made various efforts to educate the public through policies contained in the Director General of Taxes Regulation Number PER-12/PJ/2021 concerning tax education. This policy aims to increase public understanding of tax rights and obligations through various educational and socialization programs, including the utilization of digital tax services such as e-filing, e-billing, and e-SPT Amalia, (2022).

Although the Self Assessment System has been implemented, in practice there are still various challenges related to the level of taxpayer compliance.



Research conducted by Amalia, (2022) shows that the Self Assessment System has a positive effect on individual taxpayer compliance by 46%, while the remaining 54% is influenced by other factors such as the quality of tax officer services, the implementation of tax sanctions, and tax rate policies. This indicates that although the system has been implemented, the overall level of taxpayer compliance has not yet reached an optimal level.

According to Gunadi (2015) in (Latarima, 2021)) tax compliance refers to the attitude of taxpayers who voluntarily carry out their tax obligations in accordance with applicable regulations without having to go through inspection processes, investigations, warnings, or threats of legal sanctions. Voluntary compliance in fulfilling tax obligations is the main foundation of the Self Assessment System, where taxpayers are given full responsibility to determine their own tax liabilities, then pay and report them correctly and on time.

In the context of government institutions, Civil Servants (PNS) are a group of taxpayers who receive fixed income and are expected to serve as role models in tax compliance. However, based on preliminary observations at Gorontalo State University, there are still several civil servants who have not fully complied with their tax reporting obligations, particularly in submitting the Annual Tax Return (SPT).

Although civil servants receive fixed salaries that are automatically subject to tax deductions by the institution’s treasurer, the obligation to submit the Annual Tax Return must still be carried out independently by each taxpayer. However, in practice, many civil servants assume that their tax obligations have been completed once their salaries have been deducted by the institution. This condition indicates that the understanding of the principles of the Self Assessment System has not yet been fully optimal.

Table 1.

Compliance Level of Lecturers at Gorontalo State University (2020–2024)

Year	Reported	Not Reported	Percentage
2020	412	616	40,10%
2021	454	574	44,20%
2022	424	604	41,20%
2023	496	532	48,20%
2024	553	475	53,80%

Source: KPP Pratama Gorontalo (2025)



The data in the table shows that the level of lecturer compliance in submitting the Annual Tax Return is still relatively low, although there has been an increase in recent years.

Table 2.
Compliance Level of Employees at Gorontalo State University (2020–2024)

Year	Reported	Not Reported	Percentage
2020	122	124	49,60%
2021	127	119	51,60%
2022	109	137	44,30%
2023	140	106	56,90%
2024	139	107	56,50%

Source: KPP Pratama Gorontalo (2025)

The data indicate that the level of employee compliance in reporting the Annual Tax Return at Gorontalo State University has fluctuated from year to year. Although there has been an increase in the last two years, the compliance level is still relatively unstable.

This research is important because most previous studies on the Self Assessment System have focused primarily on MSMEs and individual taxpayers in general. Meanwhile, studies examining the implementation of this system among Civil Servants, particularly in state universities, are still relatively limited.

Based on this background, this study aims to analyze the effect of the implementation of the Self Assessment System on the compliance of individual taxpayers with fixed income (civil servants) at Gorontalo State University.

LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory that explains how individuals interpret the causes of behavior, both their own behavior and the behavior of others. This theory explains that a person's behavior can be influenced by internal factors such as personal traits, character, and motivation, as well as external factors such as situational pressure and environmental conditions (Hadiwijaya, 2020). Attribution theory was first introduced by Fritz Heider in 1958 through his work *Psychology of Interpersonal Relations*, which explains attribution as an individual's perception in assessing the causes of an action (Purba, 2023).

Tax

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures, tax is defined as a mandatory contribution to the state owed by



individuals or entities that is coercive based on law, without receiving direct compensation, and used to finance state needs for the greatest prosperity of the people. Similarly, Mardiasmo, (2019:3). defines tax as a contribution from the public to the state treasury based on law that is coercive in nature without direct reciprocal services and is used to finance general state expenditures.

Self Assessment System

The Self Assessment System is a tax collection system that gives taxpayers the authority to calculate, determine, pay, and report the amount of tax owed independently (Mardiasmo, 2019:11). This system provides full trust to taxpayers to carry out their tax obligations independently.

According to Rizki, (2018), the self assessment system is a tax collection method that gives taxpayers full responsibility in the process of calculating, paying, and reporting their taxes without direct intervention from tax authorities, except when violations of tax regulations are found.

In practice, the self assessment system requires active participation from taxpayers in understanding tax regulations, calculating tax liabilities correctly, and submitting tax reports within the specified deadlines (Anggi Mardiana, 2023)

Taxpayer

A taxpayer is an individual or entity that has rights and obligations in taxation in accordance with applicable tax regulations Directorate General of Taxes, (2022), Taxpayers include individual taxpayers, corporate taxpayers, undivided inheritance taxpayers, and government institutions appointed as tax withholders or collectors.

Individual taxpayers are individuals who are required to fulfill their tax obligations in accordance with applicable laws and regulations (Riantini & Sanulika, 2023) These obligations include registering to obtain a Taxpayer Identification Number (NPWP), calculating the amount of tax payable, paying taxes, and submitting the Annual Tax Return (SPT).

Taxpayer Compliance

Taxpayer compliance can be interpreted as the willingness of taxpayers to comply with all tax obligations in accordance with applicable regulations Irawati & Sari, (2019), cited in ((Deetje Wieske Manuain eat,. al. 2024)). This compliance is reflected in the willingness of taxpayers to calculate, pay, and report taxes correctly and on time without coercion Amalia et al., (2016), cited in ((Sri Wahyuningsi Abdullah, eat,. al. 2022)).

Rahayu (2010), in Kusuma (2016), as cited in ((Utami, 2022)), divides taxpayer compliance into two types, namely formal compliance and material



compliance. Formal compliance refers to the fulfillment of administrative tax obligations, such as submitting the Annual Tax Return (SPT) on time. Meanwhile, material compliance refers to the substantive fulfillment of tax obligations in accordance with the provisions of the applicable tax laws and regulations.

Previous Research

Several previous studies indicate that the Self Assessment System has an influence on taxpayer compliance. Research conducted by Prasetya et al. (2025) shows that tax understanding, self assessment system, tax digitalization, and penalty rates have a positive and significant effect on individual taxpayer compliance.

Another study conducted by Manuain and Tuati (2024) found that tax digitalization, the self-assessment system, and tax knowledge positively influence taxpayer compliance at the KPP Pratama Kupang City. Meanwhile, research by Wulandari and Sinaga (2024) shows that tax digitalization and understanding of tax regulations affect individual taxpayer compliance.

RESEARCH METHOD

This study uses a quantitative research approach to analyze the effect of the implementation of the Self Assessment System on the compliance of individual taxpayers with fixed income (civil servants) at Gorontalo State University. Quantitative research is a method used to examine relationships between variables using numerical data and statistical analysis (Sugiyono, 2019). The data used in this study are primary data obtained through the distribution of questionnaires to respondents who are Civil Servants (PNS) working at Gorontalo State University. The measurement of research variables uses a Likert scale to assess respondents' perceptions regarding the implementation of the Self Assessment System and taxpayer compliance. The population in this study consists of Civil Servants at Gorontalo State University, while the sample used in this research amounted to 93 respondents selected using a sampling technique. The data analysis techniques used include validity testing, reliability testing, classical assumption testing, simple linear regression analysis, t-test (partial), and coefficient of determination (R^2). The data processing in this research was carried out using the Statistical Package for Social Sciences (SPSS) program to determine the influence of the Self Assessment System on taxpayer compliance.



RESULTS AND DISCUSSION

Descriptive Statistical Test

Descriptive analysis was conducted to describe respondents' perceptions of each research variable based on the distribution of their responses to the questionnaire items. The results of the descriptive analysis are presented in Table 1.

Table 3.

Descriptive Analysis Results

Variable	SS (%)	S (%)	RR (%)	TS (%)	STS (%)
Self-Assessment System	35,19%	46,63%	9,87%	4,01%	4,30%
Taxpayer Compliance	35,91%	48,49%	7,42%	3,55%	4,62%

Source: Data Processed (2026)

Based on Table 3, the majority of respondents expressed a positive perception of the variables examined in this study. For the Self-Assessment System variable, the dominant responses were "agree" (46.63%) and "strongly agree" (35.19%). In total, around 81.82% of respondents indicated that the implementation of the Self Assessment System, where taxpayers are entrusted to calculate, pay, and report their own taxes, has been implemented well. Meanwhile, only a small percentage of respondents expressed disapproval. Similarly, the taxpayer compliance variable also showed a positive trend, with the categories "agree" (48.49%) and "strongly agree" (35.91%) accounting for 84.4% of the responses. This shows that respondents generally feel a relatively high level of compliance in meeting their tax obligations. However, although the high level of agreement is reflected in the results of the questionnaire, empirical observations show that taxpayer compliance in practice still fluctuates. This shows that there is a gap between taxpayers' positive perceptions of the tax system and the consistency of actual compliance behavior. The gap can be influenced by external factors or uncertainty among taxpayers, as reflected in the proportion of "Doubtful" responses (9.87% for the Self-Assessment System and 7.42% for taxpayer compliance).

Classical Assumption Test

Normality Test

The results of the normality test in this study can be seen in the following image:



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		86
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.44724694
Most Extreme Differences	Absolute	.135
	Positive	.123
	Negative	-.135
Kolmogorov-Smirnov Z		1.248
Asymp. Sig. (2-tailed)		.089

a. Test distribution is Normal.

Figure 1.

One-Sample Kolmogorov–Smirnov Test

Source: Data Processed (2026)

Based on the graph above, it can be seen that the test value obtained is an Asymp. Sig. (2-tailed) of 0.089, which means that the data used in this study is normally distributed so that it can meet the requirements for analysis.

Heteroscedasticity Test

The results of the Heteroscedasticity test can be seen in the following table:

Table 4

Heteroscedasticity Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.282	1.134		2.013	.047
	X	-.008	.024	-.035	-.319	.751

a. Dependent Variable: abs_RES

Source: Data Processed (2026)

Based on the table of the results of the Glejser Test above, it can be seen that the significance value of variable X (Self Assessment System) is 0.751. Since the significance value is greater than 0.05 (0.751 > 0.05), it can be concluded that this regression model does not contain symptoms of heteroscedasticity. Thus, the regression model is feasible because the residual variance from one observation to another is constant (homoscedasticity).



Hypothesis Testing

t-test

Hypothesis testing is carried out through a t-test (partially) which aims to find out whether independent variables have a real effect on dependent variables. The test results can be seen in the following Coefficients figure:

Table 5

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.895	1.854		5.337	.000
	SAS	.703	.040	.889	17.783	.000

a. Dependent Variable: KWP

Source: Processed Data (2026)

Based on the table above, a calculated t value of 17.733 was obtained with a significance level of 0.000. Decision making was carried out by comparing the significance value with the real level of 0.05. Since the significance value is 0.000 < 0.05, it can be concluded that H0 is rejected and Ha is accepted.

Coefficient of Determination (R²)

The purpose of coefficient determination testing is to measure how well dependent variables can be described by the model. The following table shows the results of the determination coefficient test in this study:

Table 6

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889 ^a	.790	.788	2.462

a. Predictors: (Constant), SAS

Based on the results of the above determination coefficient test, an R Square value of 0.790 was obtained. Where the contribution of the Self Assessment System variables in influencing Taxpayer Compliance can be seen through the R Square value of 0.790. This means that 79% of the variation in Civil Servant Taxpayer Compliance at Gorontalo State University is determined by the effectiveness of the implementation of the Self-Assessment System, while the remaining 21% is the contribution of other variables that were not observed in this study.



Discussion

Based on the data analysis conducted on Civil Servants (PNS) within the Universitas Negeri Gorontalo (UNG) environment, it was found that the Self-Assessment System has a positive and significant influence on Taxpayer Compliance. This finding provides an answer to the research problem, which examines the extent to which a self-managed tax system can encourage the discipline of state civil apparatus in educational institutions. Referring to the descriptive results, the majority of PNS at UNG gave a very positive response, with an accumulated figure of 81.82% for the Self-Assessment System variable. This high percentage indicates that as a community group with high literacy levels, PNS at UNG perceive tax procedures ranging from self-calculation to self-reporting—as providing convenience and transparency in fulfilling their obligations.

Viewed from the perspective of Attribution Theory, the compliant behavior of PNS at UNG can be explained by how they evaluate existing external factors. In this case, the Self-Assessment System acts as an external factor perceived as a highly facilitating convenience. Since PNS at UNG are well-accustomed to using technology and digital administration within the campus, they provide a positive assessment of this independent tax system. They consider the ease of access and clarity of procedures as tangible support from the government, which must be responded to with concrete action, namely filing taxes on time. This positive attribution toward the system ultimately serves as a driver for employees to complete their tax affairs without feeling pressured by complicated bureaucracy.

However, a deeper look reveals that these favorable statistical results still leave a major question regarding the actual phenomenon in the field, where compliance remains fluctuating. Although the questionnaire results showed a high agreement rate (84.4%), this real-world data fluctuation indicates that even a sophisticated system does not guarantee stable compliance every year. This phenomenon can be understood from the respondents' "hesitant" (neutral) answers, which amounted to 9.87% for the system and 7.42% for compliance. This suggests that technical obstacles are still encountered, such as confusion when new regulations change or access issues on the DJP Online system as the reporting deadline approaches. Thus, this fluctuation proves that PNS at UNG actually have a high intention to comply, but are occasionally hindered by technical factors that lead to inconsistency in reporting or paying taxes in each period.



Based on the results of hypothesis testing using the t-test, it was found that the self-assessment system has a positive and significant effect on taxpayer compliance. A significance value below 0.05 indicates that the hypothesis proposed in this study is accepted. This means that the more effective the implementation of the self-assessment system, the higher the level of taxpayer compliance in fulfilling tax obligations, both formally and materially.

Nevertheless, these significant results do not imply that compliance has reached an optimal or fully stable condition. Statistical significance shows a real relationship between variables but does not erase the empirical fact that compliance still experiences fluctuations, as shown in the initial phenomenon of the study. Therefore, the discussion needs to be directed toward the understanding that the self-assessment system has an influence, but it is not the sole determinant of compliance.

This condition explains that while the self-assessment system plays a role in increasing compliance, its effectiveness is heavily influenced by the level of internalization of tax obligations in each individual. In the context of PNS, income tax is automatically withheld by the institutional treasurer. This situation has the potential to create a perception that tax obligations are completed at the withholding stage, so that the reporting aspect (SPT) is not always a top priority.

This phenomenon aligns with the Attribution Theory proposed by Fritz Heider, which states that individual behavior is influenced by internal and external attributions. In the context of this study, the self-assessment system is an external factor in the form of systems and regulations, while personal awareness and responsibility are internal factors. The results show that when the external system functions well, compliance tends to increase. However, the stability of compliance depends heavily on the strength of internal attribution.

Thus, the self-assessment system functions not only as an administrative mechanism but also as an instrument for behavior formation. When taxpayers attribute tax obligations as a personal responsibility, compliance arises from awareness, not merely due to the threat of sanctions. This explains why the study shows a positive and significant influence.

When linked to previous research, this finding is consistent with studies by Prasetya et al., (2025), Fitriani et al., (2021), and Dinata & Arsana, (2023), which state that the self-assessment system affects taxpayer compliance. The consistency of these findings strengthens the empirical validity that a self-assessment-based system is effective in encouraging compliance if supported by taxpayer understanding and awareness.



However, this study also found differences with the results of Wibowo et al. (2022), which stated that the self-assessment system had no significant effect. This discrepancy indicates an important research gap to analyze. The inconsistency in results is likely caused by differences in respondent characteristics. Wibowo et al., (2022) study was conducted on individual taxpayers in general with diverse professional backgrounds and education levels, whereas this study focuses on PNS with fixed incomes and a structured work environment.

Therefore, the difference in results does not indicate theoretical inconsistency but rather emphasizes that the influence of the self-assessment system is highly contextual and influenced by taxpayer characteristics. This strengthens the novelty of the research, namely the testing on the PNS group in a state university environment, which has not been widely studied specifically.

From a theoretical contribution perspective, this study expands the application of Attribution Theory in the context of tax compliance among state apparatus. Previous research focused more on sanction factors or fiscal services, while this study emphasizes the role of internalizing responsibility within a trust-based system.

From a practical contribution perspective, the results provide implications for Universitas Negeri Gorontalo to improve internal guidance related to SPT reporting. For PNS, this research reaffirms the importance of consistency in fulfilling reporting obligations as part of the integrity of state apparatus. For the Tax Office (KPP), this research can serve as a basis for strengthening education strategies and the utilization of digital services.

The digitalization of tax services, such as e-filing, e-billing, and DJP Coretax, also plays a role in supporting the effectiveness of the self-assessment system. The ease of access to digital systems allows taxpayers to complete their tax obligations more efficiently. This technological support becomes an external factor that strengthens positive attribution toward the tax system.

Overall, this discussion shows that there is no contradiction between the fluctuating phenomenon and the significant results. The self-assessment system is proven to influence compliance; however, the stability of compliance remains influenced by other internal and external factors. This study confirms that the effectiveness of the tax system depends not only on regulations but also on individual awareness, understanding, and responsibility in carrying out tax obligations.





CONCLUSION

Based on the results of research conducted by the author regarding the Influence of Tax Awareness, Tax Sanctions, and Tax Literacy on Tax Compliance, a Case Study of Taxpayers Registered at the Kediri City Pratama Tax Service Office (KPP), the following conclusions can be drawn:

Based on the results of the research and discussion, it can be concluded that the implementation of the Self-Assessment System has a positive and significant influence on the compliance of individual taxpayers among Civil Servants (PNS) at Universitas Negeri Gorontalo (UNG). These findings prove that a taxation system built upon trust and accountability can effectively drive higher levels of compliance. In this study, the compliance of PNS at UNG is not merely viewed from the administrative aspect of tax withholding by the institutional treasurer, but also from the taxpayers' independent awareness in reporting and accounting for their tax obligations through the Annual Tax Return (SPT).

Furthermore, the results of this study reinforce the relevance of Attribution Theory, where tax compliance behavior is influenced by a combination of internal and external factors. The Self-Assessment System serves as an external variable providing ease of service and regulatory clarity, which is then internalized by the taxpayers as a form of personal responsibility (internal attribution). The effectiveness of this modern taxation system is proven to be highly dependent on active participation and individual awareness. Therefore, achieving stable compliance among state apparatus can be realized by strengthening tax literacy and optimizing digital systems that support taxpayer independence in fulfilling their obligations.

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