

# The Influence of Service Quality, Tax Knowledge, Application of National Digital Samsat Application (SIGNAL), and Internet Understanding on Motor Vehicle Taxpayer Compliance

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## ARTICLE INFO

### Article history:

Received 29 March 2025

Revised 8 May 2025

Accepted 17 May 2025

Available Online 30 May 2025

## ABSTRACT

*This study aims to analyze the influence of Service Quality, Tax Knowledge, the Implementation of the National Digital Samsat Application (SIGNAL), and Internet Literacy on Motor Vehicle Taxpayer Compliance in Bekasi City. The research problem focuses on whether each independent variable affects taxpayer compliance, both partially and simultaneously. This research uses a quantitative approach with a survey method. The sampling technique applied is probability sampling, with a total of 100 respondents who are motor vehicle taxpayers in Bekasi City. Data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS software. The results show that: (1) Service Quality has no significant effect on Taxpayer Compliance; (2) Tax Knowledge has a positive and significant effect; (3) The Implementation of the SIGNAL Application has a positive and significant effect; and (4) Internet Literacy has a negative and significant effect. Simultaneously, all four variables significantly influence Motor Vehicle Taxpayer Compliance in Bekasi City. The study concludes that increasing tax knowledge and optimizing the use of the SIGNAL application are crucial in improving taxpayer compliance. Meanwhile, the negative effect of internet literacy indicates the need for better supervision and education regarding digital information accessed by the public.*

### Keywords:

Service Quality;  
Tax Knowledge;  
SIGNAL Application;  
Internet Literacy;  
Taxpayer Compliance

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## 1. Introduction

Taxes serve as the main foundation of state finance, where the revenue is used to finance many Development programs, such as infrastructure, education, health, and security. In Indonesia, taxes have a vital role in building fiscal stability and supporting the progress of the national economy.

In general, there are two types of taxes collected by the state, namely direct taxes and indirect taxes. Direct taxes, such as Income Tax (PPh), are imposed based on a person's ability to generate income, while indirect taxes, such as Value Added Tax (VAT), are imposed on goods or services transactions. The government also manages taxes at the regional level, such as the Motor Vehicle Tax, which is very important to support the budget in the region.

Motor Vehicle Tax (PKB) is a levy charged to owners and users of motor vehicles in the community. PKB has an important role in supporting development at the regional level because most of the motor vehicle tax revenue is allocated for infrastructure financing, road maintenance, and public transportation management in the region. Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, PKB is an important source of revenue for local governments, because it contributes a substantial

portion to the APBD. Even so, the level of public compliance as vehicle taxpayers is often an issue. There are various factors that affect how compliant a motor vehicle taxpayer is. One of the crucial factors is the level of awareness of the taxpayer itself towards the obligation to pay taxes, as the results of research from (Isnaini & Karim, 2021) Proving that taxpayer awareness has a significant positive effect on taxpayer compliance. This shows that the higher the taxpayer's awareness, the higher the taxpayer's compliance in paying their taxes. In addition, the ease of the payment process is one of the determining factors for the level of compliance of taxpayers. The complicated and time-consuming process of paying taxes can reduce taxpayers' interest in complying with their obligations. The quality of service, the knowledge of taxpayers about taxation is also a factor that affects the compliance of motor vehicle taxpayers in fulfilling their obligations.

However, there are some limitations in this study. This study only aims to identify several factors that affect the compliance of motor vehicle taxpayers, including the quality of service, tax knowledge, and the implementation of the National Digital Samsat application. In addition, this study will also test the extent to which internet understanding can moderate the relationship between these variables.

The Samsat Office as an institution responsible for the management of motor vehicle taxes has an important role in increasing taxpayer compliance. The quality of service at the Samsat office is one of the factors that affect public satisfaction and will later have an impact on taxpayer compliance. In the current era of digitalization, public services are increasingly required to provide better and more efficient quality. Refer to research (Pasaribu et al., 2023) and (Djatmika et al., 2021) shows that good service quality can increase public satisfaction, which leads to increased compliance in fulfilling tax obligations.

According to the results of research from (Rahmawati & Rustyaningsih, 2022) It also shows that the results of service quality have a positive effect on improving taxpayer compliance. The author concludes that the better the service provided by tax officers, the more taxpayers' compliance in paying their taxes will increase.

In addition to service quality, tax knowledge is also an important variable that influences taxpayers' attitudes and behaviors. One of the causes of the low level of tax compliance is the lack of public knowledge about taxes. Taxpayer understanding is one of the main factors that contribute to the low level of tax compliance. However, taxpayers will increase as a person's tax knowledge increases because with high tax knowledge taxpayers are aware of their obligations and know the consequences if they do not fulfill their obligations Taxpayers who have a good understanding of tax obligations tend to be more obedient in fulfilling their obligations (Rahadian et al., 2024). Therefore, efforts to increase tax knowledge among the public must be an integral part of the public service strategy at the Samsat office (Utami & Rahman, 2023). The government has also made efforts to increase tax knowledge for the public through mass media, electronic media, and counseling with the aim that the public understands and is motivated to carry out their obligation to pay taxes. The government also provides information through the Biillboard channel on the side of the main road to urge taxpayers to carry out their obligations in paying taxes.

Research from (Djatmika et al., 2021) shows significant results between the influence of tax knowledge on taxpayer compliance. When taxpayers understand taxation, it is easier for taxpayers to carry out their obligations in paying tax obligations.

According to (Hidajat, 2019) There are several factors that make taxpayers not comply with their motor vehicle taxes, including there is no time, and the location of the service is far away. The phenomenon that occurs in the environment around the author is that some taxpayers often do not have time to go to the Samsat office. In addition to being busy at work, the queues that often pile up make taxpayers lazy to go to the Samsat office to fulfill their tax obligations. On September 22, 2021, the government launched the National Digital Samsat (SIGNAL) application and has passed the trial period as of June 21, 2021. The launch of this application is a step to modernize motor vehicle tax payments in Indonesia. The implementation of the National Digital Samsat (Signal) application has made a significant contribution to the ease of access to information and services for taxpayers. This application not only simplifies the administrative process but also increases transparency and accountability in the management of motor vehicle taxes. With this application, taxpayers can see how much tax and penalties must be paid (if they pay late). In fact, a Proof of Payment Obligation Payment (TBPKP) can be received by taking it yourself or sending it by mail. With this application, it is hoped that it can reduce complaints related to slow service and negative practices such as the use of scalpers. The existence of Signal has

helped many people make tax payments digitally without having to come directly to the Samsat office, as explained by the Korlantas Polri through an official release about the application (samsatdigital.id, 2021). The release of this application is a solution to several problems that are factors for motor vehicle taxpayers' non-compliance. However, is this application optimal in increasing taxpayer compliance?.

Regarding the acceptance of the Signal application, it is still not fully optimal. The socialization of the Signal application to the public is still not effective, so that the public does not understand how to use the Signal application, which results in some regions still using manual or traditional methods in paying motor vehicle taxes (Jannah, 2023).

In this case, internet understanding is also a very relevant variable. In the midst of increasing use of information technology, the ability of taxpayers to utilize digital applications will affect the effectiveness of the implementation of digital services by the Samsat office. Based on the background, and the previous research that has been described above, this research needs to be continued. Thus, the title that can be taken for this study is "The Influence of Service Quality, Tax Knowledge, Application of National Digital Samsat Application (Signal), and Internet Understanding on Motor Vehicle Taxpayer Compliance" This research is expected to provide new insights for the development of tax policies and the improvement of the quality of public services in Indonesia.

## 2. Literatur Review

### Attribution Theory

Attribution theory is an approach in psychology that explains how individuals understand and assess the causes of behavior, whether it is one's own behavior or that of others. This theory was first developed by Fritz Heider in 1958. In this study, attribution theory serves as a framework to understand how taxpayers assess and interpret the factors that affect their compliance with tax obligations. This theory, developed by Fritz Heider, explains that individuals tend to look for the causes of their behavior, both from internal and external factors. In the context of taxpayer compliance, internal attribution includes the individual's tax knowledge and understanding of tax obligations. Taxpayers who have a good knowledge of tax regulations and the benefits of paying taxes tend to feel more responsible for fulfilling their obligations. They may assume that obedience is the result of personal effort and awareness. On the other hand, external attribution is related to factors such as the quality of service from tax agencies and the implementation of the National Digital Samsat (Signal) application. If the taxpayer feels that the services provided are adequate and the application is easy to use, they may attribute the ease of meeting tax obligations to these external factors. This can increase their motivation to obey.

### Taxpayer Compliance

According to (Rizky Pebrina & Amir, 2020) Taxpayer compliance is defined as the awareness and willingness of taxpayers to report and remit taxes owed in accordance with applicable regulations. According to (Beer et al., 2020), tax compliance is defined as the willingness of taxpayers to comply with tax laws to get the balance of a country's economy.

### Motor Vehicle Tax

One type of regional tax is the Motor Vehicle Tax (PKB). PKB is imposed on the possession and/or control of motor vehicles registered with government agencies. This tax is one of the important sources of revenue for local governments, which is used to finance the construction of roads, bridges, and other transportation infrastructure. PKB is defined in Article 1 Numbers 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies. Article 1 paragraph 12 reads "Regional Tax is a mandatory contribution to the Region that is owed by individuals or entities that are coercive based on the Law, by not receiving direct rewards and used for Regional needs for the greatest prosperity of the people." Then Article 1 paragraph 13 defines "Regional Levy as a Regional levy as payment for certain services or permits that are specifically provided and/or given by the Regional Government for the benefit of individuals or entities."

### Quality of Service

According to (Sutriani et al., 2024) Service quality is defined as a comparison between actual and expected service. Service quality is defined as the expectations that customers receive from a service as well as the efforts to achieve that quality through the real experience they experience. This definition suggests that the quality of service does not only include the services provided, but also involves customer perceptions and expectations. If the service received meets or even exceeds the customer's expectations, then the service is considered good. However, if the service received does not meet customer expectations, then the quality of the service is considered low.

#### Application of the National Digital Samsat Application (Signal)

According to (Djarmika et al., 2021) Tax knowledge is the ability of a taxpayer to know tax regulations, both in terms of the tax rate they will pay, as well as the tax benefits that will be useful for their lives. According to (Son, 2020) Tax knowledge is the ability of a person or a Taxpayer to understand taxation in accordance with applicable tax provisions.

#### Internet Understanding

According to (Tambun et al., 2020) The Internet is a computer-based global information system consisting of an interconnected network of computers, each of which can include tens, hundreds, or even thousands of computers. These computer networks allow people to share information with each other and share powerful computerized resources and information databases. Internet understanding refers to a person's level of digital literacy in accessing and utilizing this network, including the skills to search for information, use digital applications, and manage data securely.

### 3. Research Method

This research uses a quantitative approach with a survey method. The sampling technique applied is probability sampling, with a total of 100 respondents who are motor vehicle taxpayers in Bekasi City. Data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS software

#### Conceptual Framework

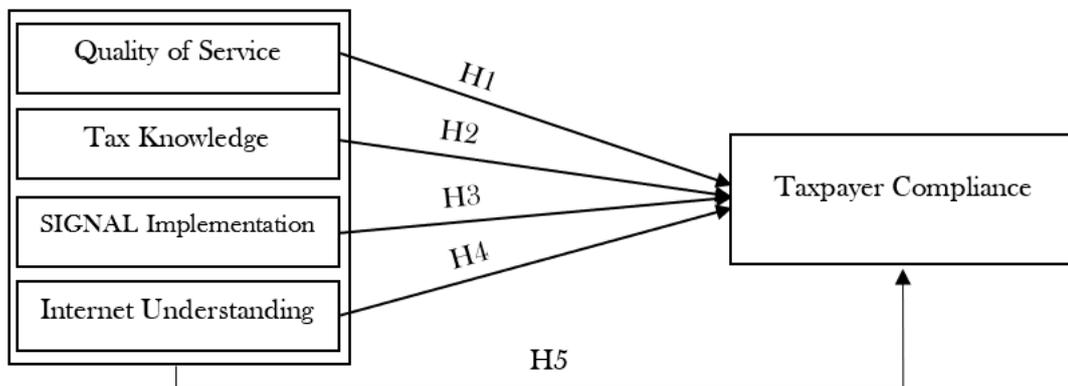


Fig. 1. Conceptual Framework

### 4. Result and Discussions

#### The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

Based on the results of partial hypothesis testing or t-test, it can be seen that the Service Quality variable obtained a calculated t of -0.014 with an absolute value of 0.014 and a table t-value of 1.985 which shows that  $0.014 < 1.985$  with a significance value of  $0.989 > 0.05$ , then, Hypothesis Zero (H0) cannot be rejected. So it can be concluded that Service Quality (X1) does not have a significant influence on Motor Vehicle Taxpayer Compliance (Y).

Although intuitively service quality is considered important in encouraging compliance, the results

of this study show that in the context of Motor Vehicle Taxpayers, the Service Quality variable has not been a significant determining factor. This may be due to various factors such as already high or low compliance levels that are not substantially affected by minor changes in the quality of service, or there may be other factors that are more dominant in shaping taxpayer compliance. Taxpayers may focus more on payment obligations than on the aspects of the services received.

The results of this study are in line with the findings of the research (Adi Hartopo et al., 2020), which shows that the quality of service does not have a significant effect on taxpayer compliance. However, the results of this study are not in line with the (Lukman et al., 2022) and (Yusyawiru, 2023), which shows that the quality of service has a significant effect on taxpayer compliance.

### **The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance**

Based on the results of partial hypothesis testing or t-test, it can be seen that the Tax Knowledge variable obtained a t-count of 3.648 and a table t-value of 1.985 which shows that  $3.648 > 1.985$  with a significance value of  $0.001 < 0.05$ , then, Hypothesis Zero (H0) is rejected. So it can be concluded that Tax Knowledge (X2) has a significant positive influence on Motor Vehicle Taxpayer Compliance (Y).

These findings indicate that the higher the level of taxpayers' knowledge of motor vehicle taxation regulations and procedures, the greater their level of compliance. Adequate knowledge helps taxpayers understand their obligations, rights, and consequences if they do not comply, thus encouraging them to fulfill their tax obligations correctly and on time.

The results of this study are in line with (Djatkika et al., 2021) and (Lauwrenza & Agustiniingsih, 2023), which concludes that tax knowledge has a positive effect on taxpayer compliance, meaning that the better the taxpayer's understanding of taxes, the higher the level of compliance.

### **The Effect of the Implementation of the SIGNAL Application on Motor Vehicle Taxpayer Compliance**

Based on the results of partial hypothesis testing or t-test, it can be seen that the variable for the Application of SIGNAL obtained a calculated t of 2.365 and a table t-value of 1.985 which shows that  $2.365 > 1.985$  with a significance value of  $0.020 < 0.05$ , then, Hypothesis Zero (H0) is rejected. So it can be concluded that the implementation of the SIGNAL Application (X3) has a significant positive influence on the Compliance of Motor Vehicle Taxpayers (Y).

These results show that the use and effectiveness of the SIGNAL application by taxpayers has a significant positive impact on their compliance. This application is likely to simplify the process of paying vehicle taxes, reduce bureaucratic barriers, and improve information accessibility, thus encouraging taxpayers to be more compliant in fulfilling their obligations. The convenience offered by technology motivates taxpayers to act according to the rules.

The results of this study are in line with (Jannah, 2023) and (Tambun et al., 2020), which concludes that the application of technology or applications in tax services has a positive effect on taxpayer compliance.

### **The Effect of Internet Understanding on Motor Vehicle Taxpayer Compliance**

Based on the results of partial hypothesis testing or t-test, it can be seen that the Internet Comprehension variable obtained a calculated t of -3.265 with an absolute value of 3,265 and a table t-value of 1,985 which shows that  $3,265 > 1,985$  with a significance value of  $0.002 < 0.05$ , then, Hypothesis Zero (H0) is rejected. So it can be concluded that Internet Understanding (X4) has a significant negative influence on Motor Vehicle Taxpayer Compliance (Y).

These findings are quite interesting and may not be intuitive. The significant negative influence of Internet Understanding on Taxpayer Compliance can be interpreted in several ways. One of them is that the higher the taxpayer's understanding of the internet, the more critical they will be in assessing digital-based tax services. Extensive exposure to information and high expectations of technology can lead to dissatisfaction if services are not up to expectations, resulting in decreased compliance. With a higher understanding of the internet, taxpayers may have easier access to diverse information, including loopholes or ways to avoid tax liability, or they may be more exposed to negative news or bad tax-related experiences that can lower their compliance intentions. Alternatively, it could also indicate that

those who are highly internet-savvy tend to be more self-reliant and may have less interaction with tax agencies, thus reducing the urge to comply.

The results of this study are not in line with the majority of previous studies which generally found that literacy or understanding of technology/internet has a positive effect on compliance due to the ease of access to online information and services, such as (Laksmi Puspita Yanti & Ery Setiawan, 2020). However, these results may be an indication that a high level of internet understanding does not necessarily guarantee increased compliance for taxpayers. The ease of access to this information has the potential to open opportunities for some individuals to explore loopholes or find ways to avoid tax obligations in terms of the Influence of Service Quality, Tax Knowledge, Application of SIGNAL, and Internet Understanding of Motor Vehicle Taxpayer Compliance.

### **The Effect of Service Quality, Tax Knowledge, Implementation of the National Digital Samsat Application, and Simultaneous Internet Understanding on Motor Vehicle Taxpayer Compliance**

Based on the results of simultaneous hypothesis testing or the F test, the f-value of the calculation was 25,749 and the f-value of the table was 2.47 which showed that  $25,749 > 2.47$ , with a significance value of  $0.001 < 0.05$ . Therefore, it can be concluded that independent variables, namely Service Quality (X1), Tax Knowledge (X2), Application of SIGNAL (X3), and Internet Understanding (X4) simultaneously (simultaneously) have a significant effect on the dependent variable, namely Compliance of Motor Vehicle Taxpayers (Y).

These findings suggest that overall, the combination of factors such as Quality of Service, Tax Knowledge, Application of SIGNAL Application, and Internet Understanding has the power to significantly explain the variation in the level of Motor Vehicle Taxpayer Compliance. While there may be partially insignificant variables, the combined interactions and effects of all of these independent variables are strong enough to affect taxpayer compliance.

The results of this study are in line with a study by (Lauwrenza & Agustiningih, 2023) and (Son, 2020), which also found that several factors simultaneously had a significant effect on taxpayer compliance. This reinforces the view that compliance is a multifactorial phenomenon that is influenced by various aspects simultaneously.

## **5. Conclusion**

Based on the results of the analysis and discussion that has been explained in the previous section, it can be concluded as follows: 1) Service Quality does not have a significant influence on Motor Vehicle Taxpayer Compliance. This shows that the good or bad quality of Samsat services is not the main factor that affects the compliance of motor vehicle taxpayers. 2) Tax Knowledge has a significant positive influence on Motor Vehicle Taxpayer Compliance. The more taxpayers have high tax knowledge, the higher their compliance in paying taxes. 3) The implementation of the SIGNAL Application has a significant positive influence on Motor Vehicle Taxpayer Compliance. This shows that the better the implementation of the SIGNAL application, the higher the compliance of motor vehicle taxpayers. 4) Internet understanding has a significant negative influence on Motor Vehicle Taxpayer Compliance. The higher the understanding of the internet that taxpayers have, it can actually reduce the level of compliance. This shows that taxpayers who are more internet-savvy tend to have a more critical perception and assessment of tax digital services, so when services don't meet their expectations, compliance decreases. 5) Service Quality, Tax Knowledge, Application Implementation of SIGNAL, and Internet Understanding simultaneously (simultaneously) have a significant effect on Motor Vehicle Taxpayer Compliance.

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