

The Effect of Implementation of E-SPT Vat on The Level Compliance Period Taxpayers Inaugurated as Taxable Entrepreneur (Case Study at Pratama Tax Office Kendari)

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ABSTRACT

This study aims to determine the effect of implementation of e-SPT VAT on the level compliance Period Taxpayers inaugurated as Taxable Entrepreneur (Case Study at Pratama Tax Office Kendari). This research is explanatory research. The object of this research is a taxable entrepreneur Pratama Tax Office in Kendari amounted to 3087. While the total sample of 101 taxable Entrepreneurs. The type of data in this study are Qualitative Data in this research from of description of the explanation of the variables and the object of the study and expression by the questionnaire that would be classified into categories using a Likert scale and Quantitative Data in this research was the respondents answer to the statement of the question are measured by scores on the scale Likert. The analysis used in this study using simple regression analysis using SPSS software version 23. The study concluded that the implementation of e-SPT VAT period that includes practically, ease of recording of data, ease of use, ease of calculation, security, and ease of reporting has a significant influence on the level of compliance of tax payers who are confirmed as employers taxable listed on KPP Pratama Kendari, meaning that the better implementation of e - SPT VAT period application period provided by the tax authorities will be able to improve compliance in the discharge of tax obligation. The quality of e-SPT VAT Period also rated good and can be viewed from indicator variables mentioned so realization of user-friendly for the taxation application user so that if the better the more obedient also in the report.

Keywords: E-SPT VAT Period, Level Compliance, Tax Payers, A Taxable Entrepreneur

I. INTRODUCTION

Taxes are the main source of state revenue used to finance public expenditures both in financing and development. In recent developments, revenue from the tax sector has contributed greatly in carrying out the *BudgetAir* function because it dominates other types of state revenue. Initially the organizational structure of the Government relied on cash receipts from the non-tax sector such as natural gas, minerals and oil. While the government is thinking about other alternatives that are considered capable of replacing the role of revenue from the natural wealth sector and it falls to taxes.

Taxes are also an instrument for the community in their participation in the management of state finances in developing the country through tax payments which in the basis of determining the amount of tax are seen from the amount of income, operational activities in delivering both Taxable Goods and Taxable Services and other forms of activity.

other potential tax revenues that have been regulated in the General Provisions and Tax Procedures (KUP). The forms of taxes collected by the state both at the central government and regional governments as a whole are Income Tax, Value Added Tax, Stamp Duty, Land and Building Tax, and Fee for Acquisition of Land and Building Rights.

The public institution that is delegated by the government as an organization that plays a role in managing taxes is the Ministry of Finance of the Republic of Indonesia through the Directorate General of Taxes (DGT). Furthermore, the form of government responsibility in the taxation sector as a reflection of state obligations lies with every citizen as a taxpayer. Based on this pretext, it is necessary to change the basic system of tax collection from the *official assessment system* to the *self-assessment system*, in this case the change aims to reduce direct contact between tax officials and taxpayers who were previously feared to lead to illegal practices to avoid or reduce tax obligations. the taxpayers concerned and foster public confidence in the tax authorities. With the existence of a

transition to the taxation system adopted by Indonesia, it demands the behavior of taxpayers how much awareness and voluntary compliance in fulfilling their tax obligations in accordance with the mission of the DGT Institution on the first point, namely collecting revenue based on high voluntary tax compliance and fair law enforcement.

With the development of the pattern of modern society's life in various sectors, especially in social, economic, and technology where this is in line with the mission of the DGT institution on the second point, namely modern technology-based services to facilitate the fulfillment of tax obligations. As an institution that collects state revenues, it carries out several reforms and innovations in the tax administration system to make it easier for taxpayers to handle their tax obligations.

Based on the Decree of the Director General of Taxes No. KEP-88/PJ. /2004 dated May 14, 2004 (BN No. 7069 p. 4B) concerning the Electronic Submission of Tax Returns (e-SPT). The electronic SPT submission in Indonesia is an effort from the Fiscus to provide convenience services for taxpayers in reporting the amount of tax that must be paid. Taxpayers do not need to come directly to the Tax Service Office (KPP) to fulfill their tax obligations in terms of calculating the amount of tax payable. As for tax officials, e-SPT technology is able to facilitate them in database management because the storage of taxpayer documents has been done in digital form. Through these efforts, it is hoped that it will raise awareness and boost taxpayer compliance rates so that it has implications for increasing tax revenues in order to create national independence in managing state finances.

However, the process to carry out tax liability efficiency through the e-SPT system is not as easy as imagined. For example, there are difficulties experienced by taxpayers to enter their tax document data because they do not fully understand the mechanism for submitting and operating tax returns electronically. Awareness and compliance of Tax Subjects is very necessary, in supporting the implementation of e-SPT implementation in order to pay off their tax debts properly and correctly.

Related to Compliance as a manifestation in realizing tax revenues, especially the type of Value Added Tax (PPN) at the Tax Service Office (KPP) Pratama Kendari in reporting *e-SPT PPN Masa*. Where based on the results of interviews with the tax authorities (Division of Data and Information Processing Center of KPP Pratama Kendari) shows that regionally the majority of the distribution of taxpayers who are confirmed as Taxable Entrepreneurs (PKP) recorded in the relevant KPP is dominated by corporate taxpayers. The following is data on the level of compliance of PKP taxpayers in reporting SPT PPN Manual and *e-SPT PPN Period* at KPP Pratama Kendari from the last year which can be seen in the table below:

Table 1.1
PKP Taxpayer Compliance Level In a report e-SPT PPN last five years in STO Kendari

Year	Number of New PKP Registered	PKP which Report	PKP Reports on Time	PKP Reports Not on Time	PKP Not Reporting	Level Obedience (%)
2011	2.161	22.653	17,940	4.713	3.279	79.19%
2012	2,395	22.029	17,233	4.796	6,711	78.23%
2013	2,612	20,710	14,441	6.269	10,634	69.73%
2014	2.856	20.014	14,373	5,641	14,258	71.81%
2015	3.087	18,218	12781	5.437	18,826	70.16%

In relation to the output related to the level of compliance of PKP Taxpayers at the Kendari Pratama Tax Service Office, which is fluctuating and is projected to tend to decline, it is inversely proportional to the growth in the number of PKP taxpayers. The increasing number is motivated by the awareness of entrepreneurs in the form of personal taxpayers and corporate taxpayers as taxpayers who dominate the PKP growth data at KPP Pratama Kendari to register themselves and be confirmed as taxpayers for taxable entrepreneurs. related to changes in the tax administration mechanism, and a strong appeal from the tax authorities. The following data on the growth of Taxable Entrepreneurs Taxpayers registered at KPP Pratama Kendari are as follows:

Table 1.2
Percentage increase in PKP at KPP Pratama Kendari In the last five years

Year	WP-PKP Registered	Total WP-PKP	%	Reporting Periodic VAT Returns	Information
2011	-	2.161	-	VAT SPT	Manual Base
2012	234	2,395	10.82	VAT SPT	Manual Base
2013	217	2,612	9.06	VAT SPT – e - SPT	Switch
2014	244	2.856	9.34	VAT e-SPT	Electronic Base
2015	231	3.087	8.08	VAT e-SPT	Electronic Base

II. LITERATURE REVIEW

2.1 Understanding Tax

The definition of tax according to Law Number 28 of 2007 concerning amendments to Law Number 6 of 1983 concerning General Provisions and Tax Procedures Article 1 Number 1 states that Tax is a contribution of State taxpayers owed by an individual or entity that is coercive based on Law, by not getting direct compensation and being used for the needs of the State for the greatest prosperity of the people. Rochmat Soemitro in Mardiasmo (2016) Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving compensation services (contra-achievements), which can be directly shown and which are used to pay general expenses. concluded that the tax has the following elements:

1. Contributions from the people to the State. Only the state has the right to collect taxes. The contribution is in the form of money (not goods).
2. Based on the law. Taxes are collected based on or with the force of the law and its implementing rules.
3. No reciprocal services or counter-achievements from countries that can be directly appointed. In the payment of taxes, it cannot be shown that there is an individual contra-achievement by the government.
4. Used to finance state households, namely expenditures that are beneficial to the wider community.

2. Tax Function

Based on its function, according to Mardiasmo (2016:4), taxes have two types, namely:

1. Tax Revenue Function (Budgeter) as a source of funds for the government to finance its expenditures.
2. The function of regulating (Regular) Taxes as a tool to regulate or implement government policies in the social and economic fields.

3. Tax Collection Terms

According to Mardiasmo (2016:4), the requirements for tax collectors are:

1. Tax collection must be fair (Terms of Justice) In accordance with the purpose of the law, namely achieving justice, the law and the implementation of collection must be fair. Fair in the legislation, including imposing taxes in general and evenly, and adjusted to the ability of each. Fair in its implementation, namely by giving the right for taxpayers to file objections, delays in payments and submit appeals to the Tax Advisory Council.
2. Tax collection must be based on law (Juridical Conditions) In Indonesia, taxes are regulated in the 1945 Constitution article 23 paragraph 2. This provides legal guarantees to declare justice, both for the state and its citizens.
3. Does not disturb the economy (Economic Conditions) Collection must not interfere with the smooth running of production and trade activities, so as not to cause a slowdown in the community's economy.
4. Tax collection must be efficient (Financial Conditions) In accordance with the BudgetAir function, the cost of tax collection must be reduced so that it is lower than the result of collection.
5. The tax collection system must be simple. A simple collection system will facilitate and encourage the public to fulfill their tax obligations. This requirement has been fulfilled by tax law

4. Theories that Support Tax Collection

According to Mardiasmo (2016: 5) several theories that support tax collection include:

1. The theory of State Insurance protects the safety of life, property, and the rights of its people. Therefore, the people must pay taxes which are likened to an insurance premium because they are guaranteed the protection.
2. Interest Theory The distribution of the tax burden to the people is based on the interests (eg protection) of each person. The greater a person's interest in the State, the higher the tax must be paid.
3. Bearing Power Theory, the tax burden for everyone must be equal, meaning that taxes must be paid according to each person's carrying capacity.

To measure the carrying capacity, two approaches can be used, namely:

1. The objective element, by looking at the amount of income or wealth owned by a person.
2. Subjective elements, taking into account the amount of material needs that must be met.
3. Bakti Theory The basis of fairness in tax collection lies in the relationship between the people and their country. As a devoted citizen, the people must always be aware that paying taxes is an obligation.
4. Purchasing Power Principle, the basis of justice lies in the effect of tax collection. This means that collecting taxes means attracting purchasing power from public households for state households. Furthermore, the state will channel it back to the community in the form of maintaining public welfare. In this way, the interests of the entire community are prioritized.

5. Tax Law Position

According to Soemitro in Mardiasmo (2016:6) tax law has a position between the following laws: 1. Civil law, regulates the relationship between one individual and another individual. 2. Public law, regulates the relationship between the government and its people. This law can be detailed as follows: a. Constitutional law b. administrative law (administrative law) c. Tax law d. Criminal law Thus the position of tax law is part of political law.

6. Tax Group

According to Suandy (2011: 35-39) the distribution of taxes can be made based on the class, the authority of the collector, and its nature as follows:

1. Based on the group a. Direct tax Direct tax is a tax whose burden must be borne by the taxpayer concerned and cannot be transferred to another party. For example, income tax. b. Indirect taxes Indirect taxes are taxes that

can be transferred or shifted to other parties so that they are often referred to as indirect taxes. Example: value added tax and sales tax on luxury goods.

2. Based on the authority a. Central tax/state tax Central tax/state tax is a tax whose collection authority lies with the central government whose implementation is carried out by the Ministry of Finance through the Directorate General of Taxes. b. regional taxes regional taxes are taxing whose collection authority lies with the Regional Government whose implementation is carried out by the Regional Revenue Service.
3. Based on the nature a. Subjective tax Subjective tax is a tax that pays attention to the condition/condition of the Taxpayer. b. Objective tax Objective tax is a tax that initially pays attention to the object that causes the obligation to pay, then looks for the subject, both individuals and entities. So, in other words objective tax is the imposition of taxes that only pays attention to the condition of the object.

7. Stelsel Tax Collection

Mardiasmo (2016:8) tax collection can be done based on three stelsel. The three stelsel include: 1. Real Stelsel (Riel Stelsel) The imposition of taxes is based on the object (real income), so that the collection can only be done at the end of the tax year, after the actual income is known. 2. Stelsel assumption (Fictieve Stelsel) The imposition of taxes is based on an assumption regulated by law. For example, the income of a year is considered the same as the previous year, so that at the beginning of the tax year the amount of tax payable for the current tax year can be determined. 3. Mixed stelsel This stelsel is a mixture of real stelsel and presupposed stelsel. At the beginning of the year, the amount of tax is calculated based on an assumption, then at the end of the year the amount of tax is adjusted to the actual situation.

8. Tax Collection System

According to Mardiasmo (2016:9-10) the tax collection system is divided into: 1. Official Assessment System is a collection system that authorizes the government (Fiscal Authority) to determine the amount of tax owed by taxpayers. Its characteristics: a. The authority to determine the amount of tax payable rests with the tax authorities. b. Taxpayers are passive. c. Tax payables arise after the tax assessment letter is issued by the tax authorities. 2. Self-Assessment System is a tax collection system that authorizes Taxpayers to determine the amount of tax payable by themselves. Its characteristics: a. The authority to determine the amount of tax payable rests with the Taxpayer himself, b. Active Taxpayers, starting from calculating, depositing and self-reporting the tax payable, c. Fiscus did not interfere and just watched. 3. With Holding System is a tax collection system that authorizes third parties (not tax authorities and non-taxpayers) to determine the amount of tax owed by taxpayers. Characteristics: the authority to determine the amount of tax payable rests with third parties, parties other than the tax authorities and taxpayers.

9. State Tax

State taxes that are still in effect Mardiasmo (2016:13-14) are: 1 Income Tax (PPh) The legal basis for the imposition of Income Tax is Law Number 36 of 2008 concerning the fourth amendment to Law Number 7 of 1983 concerning Taxes Income 2 Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM) The legal basis for the imposition of PPN and PPnBM is Law No. 8/1983 as last amended by Law No.42/2009. PPnBM has been effective since April 1, 1985 and is in lieu of the Sales Tax Law 1951. 3 Stamp Duty The legal basis for the imposition of Stamp Duty is Law No. 13/1985. -The old Stamp Duty Act (Stamp Duty Rule 1921) 4 Land and Building Tax The legal basis for imposing Land and Building Tax is Law No. 12 of 1985 as previously stated. h was last amended by Law No. 12 of 1994. The United Nations Law came into force on April 1, 1986. 5 Fees for Acquisition of Rights on Land and Buildings (BPHTB) The legal basis for the imposition of Customs on Acquisition of Rights on Land and Buildings is Law No. .21 of 1997 as lastly amended by Law No. 20 of 2000. The BPHTB Act has been in effect since January 1, 1998, replacing the Customs Transfer of Names Ordinance of Staatsblad No. 291.

10. Value Added Tax (VAT)

Value Added Tax is a tax imposed on the consumption of goods and/or services within the Indonesian Customs area. According to tax terminology, goods and services that are taxed under the VAT law are referred to as Taxable Goods (BKP) and Taxable Services (JKP) which are produced, delivered and consumed domestically (within the customs area) both consumption of goods and consumption of services. carried out by PKP (Taxable Entrepreneurs). According to its nature, Value Added Tax is an objective tax, namely a tax that originates from the object without regard to the condition of the tax subject, and based on the collection agency Value Added Tax is included in the central tax, namely a tax collected by the Central Government and used to finance state households.

III. RESEARCH HYPOTHESIS

According to Sugiyono (2008) "The hypothesis is a temporary answer to the research formulation". Based on the Framework, the hypotheses in this study are as follows:

H1: Periodic E-SPT PPN (X) has significant effect on taxpayer compliance who is confirmed as a Taxable Entrepreneur registered at the Kendari Pratama Tax Service Office (Y).

IV. RESEARCH METHODS

The research method uses descriptive analysis which aims to interpret the frequency distribution in five categories using a Likert scale. Each scale has a gradation of assessment from very negative to very positive which is stated in

the answer choices of the questionnaire. In giving meaning to the empirical assessment of the variables, this research adopts the principle of weighting proposed by Solimun et al, (2017).

4.1 Inferential Analysis Method

- Factor Analysis Factor analysis is a test carried out with the help of software (SPSS version 23) whose tests are carried out on indicators of each variable which in the test can determine each indicator that has the highest weight as a variable forming.
- Simple Analysis Method This simple regression states a causal relationship between two variables and estimates the value of the dependent variable based on the value of the independent variable (Sanusi, 2011: 131). This research is a simple linear regression analysis with the help of IBM Statistical Package for Social Sciences (SPSS) Statistics Version 23 software. This technique is used to test the significant effect of the application of the Periodic VAT e-SPT on the Compliance Level of Taxpayers who are confirmed as Taxable Entrepreneurs.

V. RESULTS AND DISCUSSION

5.1 Results

The research data was collected by distributing 101 questionnaires directly to taxpayers who were confirmed as taxable entrepreneurs registered at the Kendari Pratama Tax Service Office. The research data, as described in the description of the variables, used a simple regression method which was processed using the SPSS 23 program, this was done to determine whether there was an effect of the variable application of the e-SPT PPN Masa on the Compliance of PKP Taxpayers who were confirmed as Entrepreneurs Taxable, and from the processing results obtained the value as listed in the table as follows:

Model	Unstandardized coefficients		Standardized Coefficients	T	Sig	Correlations		
	B	Std. Error	Beta			Zero-order	Partial	Part
	-4,991E-16 .714	.074 0.075	.714	.000 9.557	1,000 .000	.714	.714	.714

Based on the estimation results of table 4.13 above using the SPSS 23 program, the coefficient values obtained are as follows:

$$Y = -4.991 + 7.14 X$$

The regression coefficient for the variable Application of the Periodic e-SPT PPN is 0.714 times, it can be interpreted that there is a positive relationship between the application of the Periodic e-SPT PPN on the Compliance of Taxpayers who are confirmed as Taxable Entrepreneurs (PKP). So that it can be interpreted that if the variable Application of e-SPT PPN Period increases 1 time, then the dependent variable of Taxpayer Compliance who is confirmed as a Taxable Entrepreneur will increase by 0.714 times.

5.2 Discussion

Based on statistical tests, it is known that the application of the e-SPT PPN application has a positive and significant effect on the Compliance of Taxpayers who are confirmed as taxable entrepreneurs. This implies that with practicality, ease of data recording, ease of use, ease of calculation, security, and ease of reporting can encourage increased compliance of Taxpayers who are confirmed as Taxable Entrepreneurs (PKP). This can be done because:

- Practicality can be seen and measured from the ability to help streamline files in tax data processing, it looks good, making it easier for taxpayers for Taxable Entrepreneurs to be assisted in data archiving systematically and practically. Which in the end realized a simple tax administration system and has been rated well.
- Ease of data recording, it can be seen that the use of the mass VAT e-SPT can make it easier for Taxable Entrepreneurs (PKP) taxpayers to record data through the VAT SPT data recording facility and its attachments. And the *user profile* contained in the e-SPT PPN system makes it easier for system users to look good so that a quality application is realized because the application is classified as *user friendly* for its users, including taxpayers who are confirmed as taxable entrepreneurs.
- Ease of use can be seen from the display of the e-SPT PPN application, when it displays a menu systematically so that it is easy to understand and for taxpayers who are confirmed as taxable entrepreneurs in filling out the Periodic VAT SPT in fulfilling tax administration and is considered good.
- Ease of Calculation for the mass VAT e-SPT application is considered good in terms of the application's ability to automatically operate the calculation function, making it easier for you to perform calculations quickly and accurately.
- The security for the application is considered good in terms of the ability to provide a password log so as to ensure security and confidentiality for users, namely taxpayers who are taxable entrepreneurs. As for other forms of security, such as security in archiving data electronically so as to prevent loss in *hard copy* form.
- Ease of Reporting for the application of e-SPT PPN is assessed from a technical point of view because it makes it easier for taxpayers who are confirmed as taxable entrepreneurs to produce tax reports. Because with the e-SPT PP application, printing value added tax notices becomes easier.

g. The level of compliance of taxpayers who are confirmed as taxable entrepreneurs is considered good because it is seen from the compliance to register themselves, compliance in calculating and paying taxes owed, compliance in paying tax arrears, and compliance with returning the notification letter so that taxpayers who are confirmed as entrepreneurs are subject to Taxpayers fulfill all tax obligations and exercise their tax rights.

The findings of this study at the same time strengthen the results of previous research, namely that conducted by Lingga (2013) who found that the application of *e-SPT* was 33.7%, the other 66.3% was influenced by other factors not examined. In addition, this study strengthens the results of research conducted by Novi, et al (2014) which shows that the effect of variables in the form of the benefits of using the *usefulness* system (X1), on the dependent variable, namely corporate taxpayer compliance (Y1), has a partially significant effect.

The results of research that prove that the application of *e-SPT* in increasing PKP taxpayer compliance as Kadek, et al (2013) which states that the electronic-based VAT reporting system is classified into very effective criteria to be applied at the West Denpasar Pratama Tax Service Office. And the effectiveness of the application of the mass VAT *e-SPT* has a positive and significant effect on taxpayer compliance at the West Denpasar KPP in reporting the Periodic VAT SPT. So that this research is in line with research that has been done previously so that the results of this study also further prove that the application of mass VAT *e-SPT* to taxpayer compliance, especially those who are confirmed as taxable entrepreneurs can be generalized. And can be used as a reference for the tax authorities in future development, especially in these applications.

VI. CONCLUSIONS AND SUGGESTIONS

Based on the results of the research and discussion seen from the characteristics of the respondents, it can be concluded that the application of the *e-SPT* PPN Masa which includes practicality, ease of data recording, ease of use, ease of calculation, security, and ease of reporting has a significant influence on the level of compliance of taxpayers confirmed as a taxable entrepreneur registered with KPP Pratama Kendari, it means that the better the application of the mass VAT *e-SPT* application provided by the tax authorities, the greater compliance in fulfilling their tax obligations. Application quality *e-SPT* VAT period is also considered good and can be viewed on indicator variables mentioned so reflect *user-friendly* for users so that if the application of the tax, the better the more obedient also in the report.

Suggestions for future research in this study are as follows:

1. For the Fiscus Party, it can be used as a reference in the evaluation of Taxpayers who are confirmed as Taxable Entrepreneurs in utilizing the *e-SPT* PPN application which period needs to be developed which one needs to be replaced with the application in order to realize the simplification of tax administration and optimize socialization on every level of society in order to realize an increase in Taxpayer Compliance who is confirmed as a Taxable Entrepreneur (PKP) especially those registered at KPP Pratama Kendari.
2. For further researchers, it is expected to conduct research by looking at or adding other variables that affect the compliance of taxpayers who are confirmed as taxable entrepreneurs to complete research related to the application of the Periodic VAT *e-SPT* to the Compliance of Taxpayers who are confirmed as Taxable Entrepreneurs (PKP) as a manifestation of the modernization of tax administration.

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