

The Influence of the E-Filing System, and the Quality of Tax Services on Interest in Tax Consulting Services with Tax Understanding as a Moderating Variable (Case Study of Corporate Taxpayers in DKI Jakarta)

Aang Gunafi¹

¹ Great Performance Consulting, Jakarta, Indonesia

e-mail: greatperformance155@gmail.com

Article Info

Article history:

Received 16/07/23

Revised 18/07/23

Accepted 24/07/23

Keyword:

E-Filing System, Quality Of Tax Services, Understanding Of Taxes, Interest In Tax Consulting Services

ABSTRACT

The purpose of this study was to examine and analyze the effect of the e-filing system, and the quality of tax services on interest in tax consultant services moderated by tax understanding of corporate taxpayer case studies in the DKI Jakarta area. The population of this study is corporate taxpayers in DKI Jakarta. The sample method in this study used a probability sampling method with a total of 100 respondents. This study uses the Structural Equation Model (SEM) approach with a measurement model using the Smart PLS program version 3.2.9. The results of the study show that the e-filing system and the quality of tax services have a significant influence on interest in tax consultant services in DKI Jakarta. Then tax understanding can moderate the effect of the e-filing system on interest in tax consultant services in DKI Jakarta. And finally, tax understanding cannot moderate the effect of tax service quality on interest in tax consultant services in DKI Jakarta.



©2023 Authors. Published by PT. Great Performance Consulting. This work is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License. (<https://creativecommons.org/licenses/by-nc/4.0/>)

INTRODUCTION

Tax is an important source of revenue for the Republic of Indonesia (RI) originating from the people, current tax revenue or income functions to increase the peace or peace of society in Indonesia. Therefore, the collection of taxes from Indonesian citizens is coercive or forced, besides that taxes are currently one of the obligations of citizens who play a role in increasing welfare. In the context of taxation, corporate taxpayers have the responsibility to carry out tax obligations properly and correctly. However, in carrying out these tax obligations, taxpayers often face various challenges, such as the complexity of tax regulations, complex reporting requirements, and the time-consuming process of filling out forms. 1983 was the year of tax law reform. The tax collection system that previously used official assessment was changed to self assessment. In this self-assessment system, the taxpayer calculates, determines, and reports his own taxes.

The development of the realization of tax revenue in Indonesia from 2015 to 2019 is always below the expected tax revenue target as shown in the table of numbers and graphic images below. Finally, the figure for the realization of tax revenue in 2019 shows that it only reached 84.44%.

**Table 1 Target and Realization of Tax Revenue for 2015 - 2019
(In Trillion Rupiah)**

| Year | Tax Revenue Targets | Realization of Tax Revenue | Percentage of Tax Revenue |
|------|---------------------|----------------------------|---------------------------|
| 2015 | 1.294,20 | 1.060,00 | 81,90% |
| 2016 | 1.355,00 | 1.105,81 | 81,61% |
| 2017 | 1.283,60 | 1.151,10 | 89,68% |
| 2018 | 1.424,00 | 1.315,90 | 92,41% |

| | | | |
|------|----------|----------|--------|
| 2019 | 1.577,56 | 1.332,06 | 84,44% |
|------|----------|----------|--------|

Source: Central Government Financial Statements (LKPP)

In table 1.1 above, it can be seen that the presentation of the realization of tax revenue each year is always below the tax revenue target. This indicates that there is still a gap between the expected tax revenue target and the actual realization. In the era of digitalization that continues to grow, the Indonesian government has implemented an e-filing system as an effort to increase efficiency and accuracy in tax reporting. The e-filing system allows taxpayers to fill out and file tax reports electronically, replacing more traditional manual processes. In addition, the government has also made efforts to improve the quality of tax services to taxpayers through various initiatives, including improving administrative processes, providing clear information, and increasing responsiveness to requests and questions from taxpayers.

In this context, tax consultant services play an important role as a strategic partner for taxpayers. Tax consultants have in-depth knowledge and understanding of tax regulations and can provide proper guidance in dealing with the complexities of taxation. According to Wildan (2022) the number of tax consultants in Indonesia per 2020 is only 5,589 consultants. The ratio compared to the total population is 1 in 48,417. From the demand side, the number of registered individual taxpayers is still 45.4 million taxpayers or 32.4% of the total workforce. Meanwhile, the number of corporate taxpayers who report SPT is only around 900,000 corporate taxpayers. This figure shows that the number of requests by taxpayers for optimal tax services is still very large. The influence of the e-filing system and the quality of tax services on the success of tax consultant services still requires further research, especially when considering the factor of tax understanding possessed by taxpayers.

Business actor taxpayers tend to need a tax consultant to carry out matters related to taxation due to a lack of knowledge and understanding as well as socialization of the obligations that must be fulfilled by the taxpayer. According to Mumuh, Tangkau, & Tala (2021) Taxpayers of business actors with offline businesses have better awareness of their obligations than taxpayers of business actors with online businesses because business taxpayers feel that tax obligations only exist if the business has a direct transaction location. This happens due to a lack of understanding of the taxpayer.

In the research of Listiyani and Febrianti (2021) found that understanding and quality of service cannot affect taxpayers' interest in using a tax consultant. In research conducted by Ponengo and Agustina (2022) stated that understanding of taxes affects interest in using a tax consultant. According to Wulandari's research (2021), the use of tax consultant services is positively influenced by the knowledge of the taxpayer because informed taxpayers feel safer using a tax consultant to fulfill their obligations. Then in Anglita and Darmawati's research (2022) found that understanding and quality of service did not affect the intention to use tax consultant services.

According to Hidayat (2021) states that although the existence of a tax consultant service is expected to be able to help taxpayers fulfill their tax rights and obligations in accordance with applicable regulations, a tax consultant service can also take actions that are not in accordance with the rules and professional ethics. The research conducted (Tjongari & Widuri, 2014) explains that some tax consultants have ignored the public interest for the sake of clients and commercial interests by facilitating actions related to tax evasion.

Based on the phenomena that occur and comparisons with previous research, the objectives achieved from this study are 1) to determine the effect of the e-filing system and service quality on interest in using a tax consultant, 2) to determine the effect of the e-filing system and service quality on interest using a tax consultant moderated by tax understanding. This research is expected to contribute ideas to taxpayers and company management in understanding the decision to make a decision to use the services of a tax consultant. Based on the description and results of previous research, the researcher intends to conduct a study entitled "The Effect of the E-Filing System, and the Quality of Tax Services on Interest in Tax Consultant Services with Tax Understanding as a Moderating Variable (Case Study of Corporate Taxpayers in DKI Jakarta)".

LITERATURE REVIEW

Theory of Reasoned Action (TRA)

According to Fishbein & Ajzen (1975) Theory of Reasoned Action (TRA) is a theory that explains an individual's ability to carry out a particular activity and the limitations that exist in doing

so. This theory states that a person's partiality in doing or not doing a certain behavior is a long-term determining factor of that action or behavior. Each individual will make a decision whether to seek assistance when taking the necessary actions to comply with applicable laws.

Tax Consultant

A tax consultant is a profession that is carried out by someone to provide services in the field of taxation to taxpayers, especially for taxpayers who need assistance with tax calculations and planning (Siwy, 2015). Services provided by tax consultants according to (Frecknall-Hughes et al., 2017) are divided into two types, namely tax compliance and tax planning. The tax consultant profession has a great responsibility so it must be an example and provide the correct input (Jefriando, 2015). According to Law No. 28 of 2007, tax consultant services include tax planning services by obtaining the best alternative for tax savings, annual and periodic SPT filling services, tax audit companion services and representing clients facing audits, tax case handling services, and tax review services.

E-filing System

According to Tikupadang and Palalangan (2020) The use of e-filing is the easiest and fastest way to send tax returns directly to the Tax Office of the Directorate General of Taxes, taxpayers no longer need to go to the Tax Service Office (KKP) and have to queue to report their tax returns. With this benefit indirectly the taxpayer will save time and costs. Taxpayers may be more interested in engaging the services of a tax consultant to ensure compliance and the quality of timely filings. In the process, the tax system often involves complex and changeable regulations. In this case, using the services of a tax consultant can provide a sense of confidence and certainty that tax filings are carried out correctly in accordance with applicable regulations.

Service Quality

According to Ananda and Devesh (2016: 335) service quality is a customer's psychological experience compared to their expectations. So that the gap between expectations and what is felt will be measured to find out how effective the services are delivered. This quality can be measured by the quality of the interaction of tax consultants with their customers (Pontoh et al. 2017). Service quality is very important in the progress of this business in order to create competitiveness to win customers. Quality of service is the level of service provided by the tax authority/tax authorities in providing good and quality which is expected to increase taxpayer satisfaction as a customer so as to increase compliance in the field of taxation (Aini et al., 2018). Service quality is very important in helping to improve taxpayer compliance, such as by providing friendly service and conducting tax socialization (Aini et al., 2018).

Tax Understanding

Tax understanding refers to an understanding of the taxation system, concepts, rules, and principles related to paying taxes Tax understanding involves knowledge of various aspects of taxation, such as types of taxes, tax rates, tax obligations, reporting procedures, tax withholding, tax incentives, and fulfillment of tax obligations. In addition, an understanding of taxes also includes an understanding of the tax administration system, such as registration, reporting, supervision, and law enforcement related to taxes (Mahanani et al, 2022). According to Waluyo (2011: 20), understanding the taxpayer is the process by which the taxpayer knows and understands taxation and applies it to pay taxes. Understanding of taxation is a way in which taxpayers can understand and know about the rules and procedures in taxation and can implement them in taxation activities such as paying taxes and reporting tax returns (SPT) (Irham et al, 2023).

From the description above, it can be described that the framework used in this study is as follows:

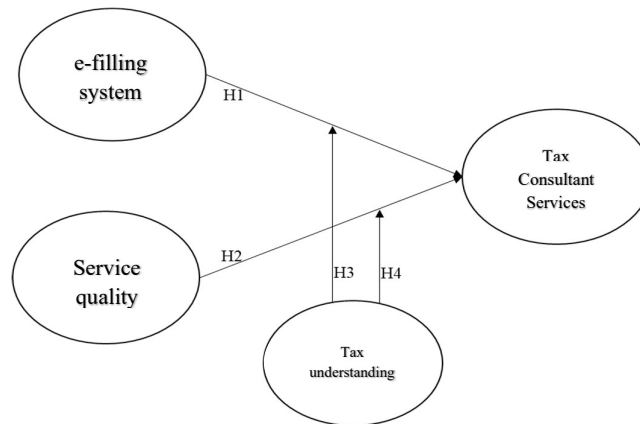


Figure 1 Thinking Framework

The hypotheses proposed in the study include:

H1: The e-filing system influences interest in tax consultant services

H2: Service quality influences interest in tax consultant services

H3: Tax understanding moderates the effect of the e-filing system on interest in tax consultant services

H4: Tax understanding moderates the effect of service quality on interest in tax consultant services

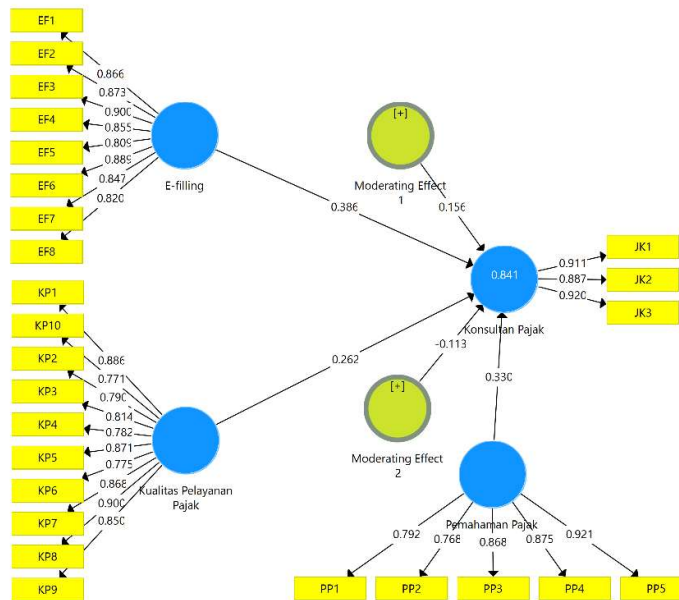
RESEARCH METHODS

This study uses a quantitative approach with an explanatory or causal design which aims to explain how one variable influences or is responsible for changes in other variables (Cooper and Schindler, 2017). In addition to the dependent variable (X) and independent variable (Y), in this study there is also a moderating variable (M) which can strengthen or weaken the causal relationship between the independent variable and the dependent variable, but the moderating variable is not a causal variable (Kumar, 2018). The independent variables in this study are the e-filing system and the quality of tax services, the dependent variable in this study is interest in tax consultant services. Then for the moderating variable is tax understanding. The data collection method used in this study uses primary data sources obtained through surveys conducted using online questionnaires with the help of Google Forms. The population in this study is corporate taxpayers in DKI Jakarta. The sample method in this study used a probability sampling method with a total of 100 respondents. This study uses the Structural Equation Model (SEM) approach with a measurement model using the Smart PLS program version 3.2.9 to measure the intensity of each research variable and a structural model to analyze data and research hypotheses.

RESULTS AND DISCUSSION

Testing the requirements for data analysis obtained from the calculation results of the PLS algorithm is indicated by the value of loading or outer loading factor to determine convergent validity, cross-loading to determine discriminant validity, composite reliability, Cronbach alpha and AVE (Average Variance Extracted).

Ghozali & Latan (2018) argues that if the load weight is greater than 0.70, then the indicator is very reliable



Source: Results of Data Processing with SmartPLS 3.2.9

Figure 2 Outer Model Results

Indicators and latent variables can be distinguished from each other with the help of cross loadings to see whether the latent variables are sufficiently discriminatory. The validity of an indicator can be determined by calculating the cross loading value which must be greater than 0.7 and higher than the value of other variables. The test results for all variables are shown in Table 1 below.

Table 2 Cross Loading

| E-filing | Tax Consultant | Tax Service Quality | Tax Understanding |
|----------|----------------|---------------------|-------------------|
| 0,866 | 0,803 | 0,807 | 0,746 |
| 0,873 | 0,741 | 0,722 | 0,651 |
| 0,900 | 0,769 | 0,747 | 0,671 |
| 0,855 | 0,726 | 0,725 | 0,647 |
| 0,809 | 0,630 | 0,694 | 0,593 |
| 0,889 | 0,775 | 0,756 | 0,737 |
| 0,847 | 0,779 | 0,824 | 0,719 |
| 0,820 | 0,649 | 0,700 | 0,694 |
| 0,789 | 0,911 | 0,790 | 0,743 |
| 0,768 | 0,887 | 0,772 | 0,741 |
| 0,780 | 0,920 | 0,800 | 0,818 |
| 0,750 | 0,721 | 0,886 | 0,676 |
| 0,679 | 0,660 | 0,790 | 0,655 |
| 0,713 | 0,688 | 0,814 | 0,628 |
| 0,757 | 0,701 | 0,782 | 0,646 |
| 0,716 | 0,755 | 0,871 | 0,730 |
| 0,683 | 0,677 | 0,775 | 0,662 |
| 0,732 | 0,762 | 0,868 | 0,684 |
| 0,811 | 0,787 | 0,900 | 0,725 |
| 0,730 | 0,754 | 0,850 | 0,662 |
| 0,679 | 0,713 | 0,771 | 0,696 |
| 0,713 | 0,706 | 0,651 | 0,792 |
| 0,584 | 0,639 | 0,596 | 0,768 |
| 0,631 | 0,712 | 0,704 | 0,868 |
| 0,701 | 0,768 | 0,755 | 0,875 |

| | | | |
|-------|-------|-------|-------|
| 0,735 | 0,756 | 0,726 | 0,921 |
|-------|-------|-------|-------|

Source: Research data processing

AVE scores, composite reliability, and Cronbach's alpha were also used to perform discriminant validity tests. The AVE score index is considered good if it is greater than 0.5, and the composite reliability score is considered reliable if it is greater than 0.70 and Cronbach's alpha is greater than 0.60.

Table 3 AVE Results, Composite Reliability and Cronbach Alpha

| | AVE |
|---------------------|-------|
| E-filing | 0,736 |
| Tax Consultant | 0,821 |
| Tax Service Quality | 0,692 |
| Tax Understanding | 0,717 |

Source: Research data processing

Table 2 shows the composite reliability and Cronbach alpha obtained from the AVE test results. This is because the research model is a measurement that can be trusted and can be trusted too and the variables are valid and meet reliable standards. The internal mode aims to estimate the correlation between research variables. Outcome measurement criteria, predictive relevance, and discriminant coefficients make up the internal model test.

The purpose of this test is to evaluate the ability of the mode to explain the variations in the dependent variable. Table 3 below shows the results of testing the coefficient of determination.

Table 4 Results of the Coefficient of Determination

| | R Square |
|----------------|----------|
| Tax Consultant | 0,841 |

Source: Research data processing

The R-squared value for the tax consultant is 0.841 which indicates that the e-filing system and the quality of tax services affect 84.1% of the tax consultant variable and the remaining 15.9% is influenced by other factors.

Hypothesis Test

The hypothesis test used is the coefficient value, t statistic, and p value. The criteria used in the study: t-statistic > 1.96 or p-value < 0.05 (5%). The results of hypothesis testing are shown in Table 4.

Table 5 Results of Path Coefficients, t-Statistics, and P-Values

| | Coefficient (β) | T Statistics | P Value | Conclusion |
|---------------------------------------|-----------------|--------------|---------|-------------|
| E-filing -> Tax Consultant | 0,386 | 3,979 | 0,000 | H1 Accepted |
| Tax Service Quality -> Tax Consultant | 0,262 | 2,848 | 0,005 | H2 Accepted |
| Moderating Effect 1 -> Tax Consultant | 0,156 | 2,058 | 0,040 | H3 Accepted |
| Moderating Effect 2 -> Tax Consultant | -0,113 | 1,374 | 0,170 | H4 Rejected |

Source: Research data processing

Discussion

The results of testing the first hypothesis show that the e-filing system has an effect on the interest of taxpayers to use the services of a tax consultant in DKI Jakarta. meaning that the higher the use of the e-filing system, the higher the taxpayer's interest in using a tax consultant. Tax regulations are often complex and difficult to understand for taxpayers who are not experts in the field of taxation. With the increasing use of the e-filing system, taxpayers can realize how complex tax regulations are and realize that they need expert assistance to ensure compliance and accurate tax calculations. This is what drives people's interest in using the services of a tax consultant. These results support research

conducted by Soekirman & Rachmany (2018) which states that the effect of implementing the electronic filling system policy has had a positive effect on increasing taxpayer compliance over the last 3 years. In Nurbaiti et al's research (2016) found that the implementation of an electronic system has a significant effect on the quality of tax administration services.

The results of testing the second hypothesis show that the quality of tax services affects the interest of taxpayers to use the services of a tax consultant in DKI Jakarta. This shows that the higher the quality of tax services, the higher the interest of taxpayers to use tax consultant services. according to Listiyani and Febriyanti (2021) good quality tax services, both from the government and tax consultants, can create satisfaction and trust for taxpayers. Responsive, friendly and professional tax services help build positive relationships between taxpayers and service providers, including tax consultants. Satisfaction and trust are important factors influencing the interest of taxpayers to use tax consultant services. The findings of this study corroborate the findings of Hartanto and Tjondro (2013) in their research which stated that taxpayer perceptions of the services of tax officials partially have a significant influence on individual taxpayer requests for tax consultant services in the Mulyorejo KPP area.

The third hypothesis shows that tax understanding can moderate the effect of the e-filing system on interest in using tax consultant services in DKI Jakarta. Statistically this is indicated by the acquisition of a coefficient value of 0.156 and a significance of 0.005 < from alpha 0.05. This condition indicates that the use of tax consultant services in the DKI Jakarta area can increase if these three variables can be carried out in synergy. With a good understanding of taxes and implementation of e-filing, it will contribute 15.6% to the use of tax consultant services in the DKI Jakarta area.

The fourth hypothesis shows that tax understanding cannot moderate the effect of service quality on interest in using tax consultant services in DKI Jakarta. Statistically this is indicated by the acquisition of a coefficient value of -0.113 and a significance of 0.170 > from an alpha of 0.05. This condition indicates that the use of tax consultant services in the DKI Jakarta area cannot increase if the three variables are carried out in synergy. So that there is an act of tax understanding that does not strengthen or weaken the tax service quality variable on interest in tax consultant services.

CONCLUSION

Referring to the research results that have been described, it can be seen that the e-filing system and the quality of tax services have a significant influence on interest in tax consultant services in DKI Jakarta. Then tax understanding can moderate the effect of the e-filing system on interest in tax consultant services in DKI Jakarta. And finally, tax understanding cannot moderate the effect of tax service quality on interest in tax consultant services in DKI Jakarta. The limitation of this study is that the number of respondents is only 100 people, of course it is still insufficient to describe the real situation. Finally, the variables used in this study are limited because they do not use all of the factors that can influence interest in tax consultant services. Based on the results and limitations of this study, suggestions for further research are that future studies can add more samples, this aims to better data accuracy in their research. Then it is hoped that there will be additional other variables that might also affect interest in tax consultant services.

REFERENCES

- Aini, K., & Rahmawaty, P. (2018). Pengaruh Kualitas Pelayanan Dan Kepercayaan Pelanggan Terhadap Keputusan Pembelian (Studi Pada Pelanggan Alfamidi Super, Jalan Kaliurang, Yogyakarta). *Jurnal Ilmu Manajemen*, 15(2), 60-68.
- Ajzen, I., & Fishbein, M. (1975). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Reading, MA: Addison-Wesley.
- Ananda, S & Devesh, S. (2016). Service Quality and Customer Satisfaction: A Studi Case in The Perception Of Retail Banking Customer In Oman. *17th International Scientific Conference on Economic and Social Development*, 20- 21 October 2016, Warsaw, Poland. 333-344

- Angelita, A., & Darmawati, D. (2022). Faktor Yang Mempengaruhi Wajib Pajak Orang Pribadi Pelaku Usaha Menggunakan Konsultan Pajak. *Jurnal Ekonomi Trisakti*, 2(2), 1437-1446.
- Cooper, D. R., & Schindler, P. S. (2017), *Metode Penelitian Bisnis, Edisi 11, Buku 1*, Jakarta : Salemba Empat.
- Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An examination of ethical influences on the work of tax practitioners. *Journal of Business Ethics*, 146(4), 729-745.
- Hartanto, B., & Tjondro, E. (2013). Pengaruh Persepsi Wajib Pajak Atas Pengetahuan Perpajakan, Super Ego Motives, Pelayanan Aparat Pajak dan Peran Sebagai Wakil Wajib Pajak Terhadap Permintaan Wajib Pajak Orang Pribadi Atas Jasa Konsultan Pajak di Wilayah KPP Mulyorejo Surabaya. *Tax & Accounting Review*, 3(2), 34.
- Hidayat, N. (2021). *Profesi Konsultan Pajak di Indonesia: Bintang Pustaka*. Bintang Pustaka Madani.
- Irham, A., Pramukty, R., & Eprianto, I. (2023). Literature Review Pengaruh Pemahaman Peraturan Perpajakan Umkm Dan Penurunan Tarif Pajak Terhadap Kepatuhan Wajib Pajak Umkm. *Journal of Comprehensive Science (JCS)*, 2(1), 65-69.
- Jefriando, M. 2015. Konsultan Pajak yang Seperti Ini Harusnya Masuk Neraka Paling Bawah. Website: <http://finance.detik.com/read/2015/01/27/120118/2815038/4/konsultan-pajak-yangseperti-ini-harusnya-masuk-neraka-palingbawah>
- Kumar, R. (2018). *Research Methodology : A Step by Step Guide for Beginners (4th ed)*. London : Sage Publications Ltd.
- Listiyani, D., dan Febrianti, M. (2021). Faktor-Faktor Yang Mempengaruhi Minat Wajib Pajak Menggunakan Jasa Konsultan Pajak Di Dki Jakarta. *Trisakti School of Management*, 1-9.
- Mahanani, S., Retnoningsih, S., & Syarif, M. N. (2022). Analisis Sosialisasi Dan Pemahaman Perpajakan Terhadap Efektivitas Insentif Pajak Pada Masa Pandemi Covid-19. *Owner: Riset dan Jurnal Akuntansi*, 6(2), 1880-1887.
- Mumuh, L. A., Tangkau, J., & Tala, O. (2021). Analisis Penerapan Pajak Penghasilan Online Merchant Pada E-Commerce Di Kota Manado. *Jurnal Akuntansi Manado (JAIM)*, 356-366.
- Nurbaiti, E., Susilo, H., & Agusti, R. R. (2016). Pengaruh implementasi sistem elektronik bagi wajib pajak terhadap kualitas pelayanan administrasi perpajakan. *Jurnal Perpajakan (JEJAK)*, 9.
- Ponengo, N. A. N. P., & Agustina, H. (2022). Faktor-Faktor Yang Mempengaruhi Minat Wajib Pajak Badan Menggunakan Jasa Konsultan Pajak. *Jurnal Analisa Akuntansi dan Perpajakan*, 6(2), 159-167.
- Pontoh, F. I., Elim, I., & Budiarmo, N. S. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Wajib Pajak Menggunakan Jasa Konsultan Pajak. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 5(2), 1226-1237.
- Siwy, A. F. (2015). *Analisis Faktor-Faktor Individual Dalam Pengambilan Keputusan Etis Oleh Konsultan Pajak (Studi Kasus Pada Konsultan Pajak Di Kota Manado)* (Doctoral dissertation, Politeknik Negeri Manado).
- Soekirman, A., Rachmany, H., & Happy, V. V. (2018). Analisis Implementasi Kebijakan Sistem Electronic Filing Sebagai Upaya Meningkatkan Kepatuhan Wajib Pajak Dalam Penyampaian Surat Pemberitahuan Tahunan Kepada Kpppratama Tangerang Barat Tahun 2013, 2014, Dan 2015. *Jurnal Reformasi Administrasi: Jurnal Ilmiah untuk Mewujudkan Masyarakat Madani*, 5(2), 174-184.
- Tikupadang, W. K., & Palalangan, C. A. (2020). Pengaruh Kepatuhan Wajib Pajak, Pengetahuan Sistem E-Filling, Tax Audit, dan Tax Avoidance Terhadap Penerimaan Pajak. *Paulus Journal of Accounting (PJA)*, 1(2), 45-53.
- Tjongari, F. V., & Widuri, R. (2014). Analisis faktor-faktor individual yang berpengaruh terhadap pengambilan keputusan etis konsultan pajak (survey pada konsultan pajak di Jawa Timur). *Tax & Accounting Review*, 4(2), 1-7.

- Waluyo (2011). *Perpajakan Indonesia (Buku 1, Edisi 10)*. Jakarta: Salemba Empat.
- Wildan, M. (2022). Indonesia Masih Membutuhkan Lebih Banyak Ahli Pajak, Ini Alasannya. Diakses pada 5 Juni 2023. <https://news.ddtc.co.id/indonesia-masih-membutuhkan-lebih-banyak-ahli-pajak-ini-alasannya-42607>
- Wulandari, S., & Fitria, A. (2021). Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Konsultan Pajak Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 10(7).