

Analysis of Motor Vehicle Tax Revenue Based on North Sulawesi Governor Regulation No. 61 of 2020 in North Sulawesi Province

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ABSTRACT

This study aims to examine the effectiveness of the implementation of North Sulawesi Governor's Regulation No. 61 of 2020 concerning the relief and whitening of motor vehicle tax fines in increasing tax revenue in North Sulawesi Province. The method used is quantitative with a comparative approach, comparing tax revenue data before (2017-2020) and after the implementation of the Governor's Regulation (2021-2024) using the paired sample t-test. The results showed that the average tax revenue effectiveness dropped from 100% to 95.7% after the policy was implemented, with a significance value of p of 0.409 (>0.05), indicating no significant difference. The value of policy effects is relatively small (Cohen's $d = 0.479$). The relief policy acts as a stimulus to maintain taxpayer compliance without a significant decrease in revenue. It was concluded that the implementation of the Governor's Regulation has not been effective in significantly increasing motor vehicle tax revenue, but it helps maintain revenue stability in difficult times. It is suggested that the Regional Revenue Agency increase socialization and policy evaluation for optimal results.

INTRODUCTION

Taxes are the main instrument of the state in collecting revenue that is used to finance various development programs and maintain the sustainability of government operational activities. In the 2024 State Revenue and Expenditure Budget (APBN), the realization of tax revenues reached IDR 1,988.9 trillion, which shows the large contribution of the tax sector to national economic development. Therefore, it is necessary to manage the tax sector in an effective, efficient, and fair manner in order to support the improvement of public welfare and strengthen the country's fiscal independence.

The tax system in Indonesia is divided into central taxes and regional taxes. Central taxes, such as Income Tax (PPH) and Value Added Tax (VAT), are managed by the Directorate General of Taxes (DGT) under the Ministry of Finance, while regional taxes are managed by provincial and district/city governments. Regional taxes play an important role in increasing Regional Original Revenue (PAD) as stipulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. In addition to regulating the division of authority, this law also regulates policies related to incentives, exemption of fines, and regional tax breaks to strengthen regional fiscal capacity.

One type of regional tax that has a large contribution to provincial government revenue is the Motor Vehicle Tax (PKB). This tax is imposed on motor vehicle owners and the proceeds are used to support infrastructure development, public services, and other regional development programs. In North Sulawesi Province, PKB management is carried out by the Regional Revenue Agency (Bapenda) through the Regional Technical Implementation Unit (UPTD) of Samsat in each district and city. PKB is one of the main components of regional revenue that plays an important role in funding development activities and improving community welfare.

However, based on data from the North Sulawesi Provincial Bapenda, although the number of motor vehicle taxpayers has increased every year, the realization of PKB revenue has actually decreased in the 2019-2021 period. This phenomenon shows that there is a problem in the level of taxpayer compliance. According to Aryasusanti (2022), low public tax literacy is a factor that affects compliance in carrying out tax obligations. Lack of knowledge about the benefits and functions of taxes often leads to the perception that paying taxes only adds to the burden of expenses. To improve compliance, the government implements administrative sanctions for negligent taxpayers, but this approach needs to be supported by more persuasive strategies, such as providing incentives and ongoing socialization.

As a strategic step, the North Sulawesi Provincial Government issued Governor Regulation Number 61 of 2020 concerning relief and exemption from fines for Motor Vehicle Tax. This policy aims to help the community while increasing taxpayer awareness and compliance. Through this relief program, it is hoped that the community will be more motivated to fulfill their tax obligations, so that the realization of regional tax revenue, especially from the PKB sector, can increase. Based on this, this study focuses on analyzing the impact of the relief program on increasing the realization of Motor Vehicle Tax revenue and its contribution to taxpayer awareness in North Sulawesi Province.

LITERATUR REVIEW

Legitimate Theory

Dowling and Pfeffer (1975) were the first to put forward the theory of legitimacy. According to the theory of legitimacy, an organization expresses its social responsibility activities as an effort to gain recognition and acceptance from the community in the environment in which it operates. With this legitimacy, companies can maintain harmonious relations with the public, reduce the potential for social rejection, and strengthen the company's image and value in the eyes of stakeholders.

Accounting Concept

Rahmawati and Fitriani (2023) explain that accounting functions as an information system designed to recognize, assess, and convey economic data that is useful for decision-makers. In their work, the two authors describe the basic concepts of accounting such as assets, liabilities, and equity, as well as describe the stages in the accounting cycle that include the process of recording transactions to the systematic preparation of financial statements.

Tax Accounting

Ompusunggu (2024) stated that tax accounting is a series of activities that include the process of recording, classifying, and summarizing all financial transactions related to tax obligations. The process produces fiscal financial statements that are prepared based on applicable tax provisions and regulations, and serves as the basis for the preparation of the Annual Tax Return (SPT).

Tax

Law Number 7 of 2021, which was last amended by Law Number 6 of 2023, explains that taxes are a coercive obligation for every individual or entity in accordance with the provisions of the law. Taxes are paid without direct compensation and are used by the state to finance the public interest and improve the welfare of the people.

Tax Function

Mardiasmo (2019:4) explained that taxes have four main functions, namely the budget function as a source of state revenue to finance government spending, the regulatory function that plays a role in controlling economic and social activities through tax rate policies, the stability function that helps maintain economic stability and control inflation through effective management of tax funds, and the revenue redistribution function where tax revenues are used for the benefit of public and development to improve the welfare of the community.

Regional Taxes

Subaidah (2023) stated that regional tax revenue has an important role as one of the financial pillars of local governments. Income from this sector is expected to be able to support the improvement of the quality of life of the community through infrastructure development and the provision of various better facilities and public services.

Motor Vehicle Tax

Based on Law Number 1 of 2022, Motor Vehicle Tax (PKB) is a mandatory levy imposed on individuals or entities that own and control motor vehicles as a form of tax obligation to local governments.

Based on North Sulawesi Provincial Regulation Number 1 of 2024, the basis for the imposition of Motor Vehicle Tax (PKB) is calculated from the result of multiplying between the Selling Value of Motor Vehicles (NJKB) and weights that reflect the level of road damage and the impact of environmental pollution due to its use, while for motorized vehicles on water it is only based on NJKB. The PKB rate is determined based on the allocation and amount of vehicle ownership, which is 1.2% for the first ownership and progressively increases to 2.5% for the sixth ownership and so on. Meanwhile, vehicles used for public purposes, such as passenger transportation, ambulances, fire brigades, and social or religious activities are subject to a lower tariff, which is 0.5%.

North Sulawesi Governor's Regulation N. 61 of 2020

The regulation set by the Governor of North Sulawesi concerning the Provision of Regional Tax Relief, Exemption and Incentives to help relieve taxpayers affected by the *COVID-19 pandemic* which has created economic instability in North Sulawesi so that North Sulawesi's regional tax revenue has increased again.

Motor Vehicle Tax Fine Relief

According to Gustaviana (2020), the Motor Vehicle Tax (PKB) fine relief is a local government policy that aims to ease the burden on taxpayers who are late in paying taxes. This policy is in the form of the elimination or reduction of administrative sanctions for late payment of PKB, as a form of encouragement for people to be more compliant with their tax obligations. In North Sulawesi Province, the legal basis for the implementation of this policy is regulated in the Governor of North Sulawesi Regulation Number 62 of 2020 which contains provisions regarding procedures and the amount of regional tax reliefs, exemptions, and incentives.

The amount of relief provided is adjusted to the length of late payment. Taxpayers who are still in arrears are still required to pay off the principal of the current year's PKB in full, but get a deduction for the following years. The relief starts at 50% for the second-year arrears, gradually increases to 80% for the fifth year, and full exemption (100%) for the sixth year and so on. This policy is expected to motivate taxpayers to immediately pay off their tax obligations and increase regional revenue in a sustainable manner.

Eviction

According to Mahmudi (2019:86), effectiveness is the ability of an entity to achieve predetermined targets optimally. To measure the comparison between tax revenue before and after the implementation of tax relief, the formula can be used:

$$\text{PKB Revenue Effectiveness} = \frac{\text{PKB Revenue Realization}}{\text{Target Pendapatan PKB}} \times 100\%$$

With the following indicators

- > 100% = Highly Effective
- 100% = Effective
- 90% - 99% = Quite Effective
- 75% - 90% = Less Effective
- < 75% = Ineffective

Competitive

A comparative approach is an analysis method that focuses on the activity of comparing two or more objects, phenomena, or systems that have a similar context. This method is widely applied in various disciplines, such as economics, politics, sociology, and environmental science, to identify differences and similarities between the elements studied (Smith, 2020). In addition, comparative theory can also be used to examine a number of variables or research subjects in different contexts, with the aim of understanding the extent to which these factors can produce identical or diverse results.

METHODOLOGY

This study uses a quantitative approach with the aim of making comparisons based on numerical data related to motor vehicle tax revenue and the number of motor vehicle taxpayers, both before and after the enactment of North Sulawesi Governor Regulation Number 61 of 2020 in North Sulawesi Province.

The population in this study includes motor vehicle taxpayers in North Sulawesi Province from 2017 to 2024. In this study, the author used a sampling technique with *non-probability sampling* with a saturated sampling type. This method is generally applied when the population is relatively small, so the entire population can be sampled to minimize generalization errors and obtain representative data with a low error rate. Therefore, this study utilizes data on motor vehicle tax revenue and the number of motor vehicle taxpayers before and after the enactment of North Sulawesi Governor Regulation Number 61 of 2020.

The type of data in this study is in the form of the amount of motor vehicle tax revenue from 2017 to 2024. The data sources that are functioned are classified as secondary data in the form of books, records, existing evidence or archives that are published or not published in general by the North Sulawesi Provincial Bapenda.

A comparative analysis was used in this study which was used to compare the effectiveness ratio of motor vehicle tax revenue data and the ratio of the number of motor vehicle taxpayers before and after the implementation of North Sulawesi Governor Regulation No. 61 of 2020 in North Sulawesi Province. The data that has been determined is processed using Jamovi software, which is a free and open-source statistical application that functions for data analysis. Jamovi is able to perform a variety of statistical tests such as *t-test*, ANOVA, and regression, with a spreadsheet-based interface that is simpler than SPSS.

RESEARCH RESULTH

Data Description

North Sulawesi Governor Regulation Number 61 of 2020 regarding motor vehicle tax relief was implemented as an effort to ease the burden on the community in fulfilling tax obligations while increasing local original income. This policy will be enforced from early 2021 to 2024. The effectiveness analysis is based on data from the Regional Revenue Agency of North Sulawesi Province in 2017–2021 using the following effectiveness calculation formula:

$$\text{PKB Revenue Effectiveness} = \frac{\text{PKB Revenue Realization}}{\text{PKB Revenue Target}} \times 100\%$$

Table 1. North Sulawesi Province Motor Vehicle Tax Revenue Revenue Target for 2017 – 2024

Year	Revenue Target	Revenue Realization	Effectiveness
2017	Rp 287.857.340.000	Rp 297.054.708.646	103,20%
2018	Rp 318.885.367.013	Rp 322.704.485.614	101,20%
2019	Rp 342.313.356.299	Rp 365.054.134.623	106,64%
2020	Rp 360.131.877.000	Rp 324.591.965.209	90,13%
2021	Rp 391.716.725.146	Rp 355.620. 684.135	90,79%
2022	Rp 403.323.892.397	Rp 408.264.099.386	101,22%
2023	Rp 420.000.000.000	Rp 392.894.352.621	93,78%
2024	Rp 425.789.213.825	Rp 412.531.485.237	96,89%

Source: Regional Revenue Agency of North Sulawesi Province, 2025

As can be seen in table 1, the realization of motor vehicle tax revenue in the 2017-2019 period managed to reach the target every year, but experienced a significant decline in 2020. This condition encourages the North Sulawesi Provincial Government to implement a motor vehicle tax relief program to ease the burden on taxpayers and increase local revenue.

Descriptive Statistical Analysis

Table 2. Descriptive Analysis Results

Descriptives		
	Before Applying	After Applying
N	4	4
Mean	100	95.7
Median	102	95.3
Standard deviation	7.14	4.46
Minimum	90.1	90.8
Maximum	107	101

Source: Jamovi Data Processing Results, 2025

Based on the Table, the results of the descriptive statistical test show that before the enactment of the North Sulawesi Governor's Regulation No. 61 of 2020, motor vehicle tax revenue had a minimum value of 90.1%, a maximum of 107%, an average of 100%, and a standard deviation of 7.14. After the implementation of the regulation, the minimum value was recorded at 90.8%, the maximum was 101%, the average was 95.7%, with a standard deviation of 4.46. Thus, on average, the performance of motor vehicle tax revenue was better before the implementation of the North Sulawesi Governor's Regulation No. 61 of 2020.

Normality Test

Table 3. Normality Test Results

Descriptives		
	Before Applying	After Applying
Shapiro-Wilk W	0.892	0.990
Shapiro-Wilk p	0.395	0.956

Source: Jamovi Data Processing Results, 2025

Seen in Table 3, the results of the normality test using the Shapiro-Wilk method show that before the implementation of North Sulawesi Governor Regulation No. 61 of 2020, the significance value was $0.395 > 0.05$, and after its implementation it was $0.956 > 0.05$. Both results show that the data is normally distributed.

Paired Sample T-Test Analysis

Table 4. Paired Sample T-Test Results

						95% Confidence Interval					
		statistic	df	p	Mean difference	SE difference	Lower	Upper	Effect Size		
Sebelum Diterapkan	Sesudah Diterapkan	Student's t	0.958	3.00	0.409	4.62	4.83	-10.7	20.0	Cohen's d	0.479

Note. $H_a: \mu_{\text{Measure 1}} - \mu_{\text{Measure 2}} \neq 0$

Source: Jamovi Data Processing Results, 2025

It can be observed in Table 4, the significance value (p) is 0.409 and *Cohen's d value* is 0.479. Referring to the testing criteria, because the value of p (0.409) is greater than 0.05, it can be concluded that there is no significant difference between the conditions before and after the implementation of the North Sulawesi Governor's Regulation No. 61 of 2020, so that H_0 is accepted and H_a is rejected. In addition, *Cohen's value d* of 0.479 indicates a relatively small effect.

Analysis of Motor Vehicle Tax Revenue Before the Implementation of North Sulawesi Governor Regulation No. 61 of 2020

Based on data from the North Sulawesi Provincial Regional Revenue Agency, motor vehicle tax revenue in the period before the enactment of North Sulawesi Governor Regulation No. 61 of 2020, namely 2017-2019, showed excellent performance with achievements that consistently exceeded the annual revenue target. From 2017 to 2019, the effectiveness of motor vehicle tax revenue realization was always above 100%. In detail, in 2017 the realization reached 103.20%, in 2018 it was 101.20%, and in 2019 it increased to 106.64%. This achievement reflects optimal motor vehicle tax management.

However, in 2020 there was a significant decrease with revenue realization of IDR 324,246,787,961 or 90.13% of the target. The decline was caused by various external factors that affected the ability of taxpayers to meet their tax obligations. In response to these conditions, the North Sulawesi Provincial Government then issued Governor's Regulation No. 61 of 2020 as a strategic step to provide motor vehicle tax relief.

Overall, the average effectiveness level of motor vehicle tax revenue in the period before the enactment of the Governor's Regulation reached 100%, with a minimum value of 90.1% and a maximum of 107%. This shows that motor vehicle tax revenues are not only effective, but also often exceed preset targets, reflecting efficient and sustainable tax collection performance.

The success of motor vehicle tax revenue before the implementation of North Sulawesi Governor Regulation No. 61 of 2020 was driven by several factors, including an effective collection mechanism, a stable growth in the number of motor vehicles, and consistent socialization and enforcement of rules. In addition, the application of administrative sanctions in the form of fines also plays a role in increasing taxpayer compliance. The standard deviation value of 7.14 reflects a variation that is still relatively reasonable, indicating the stability of the effectiveness of tax revenues from year to year.

Analysis of Motor Vehicle Tax Revenue After the Implementation of North Sulawesi Governor's Regulation No. 61 of 2020

Based on data from the North Sulawesi Provincial Regional Revenue Agency, North Sulawesi Governor's Regulation No. 61 of 2020 concerning tax relief and motor vehicle fine exemption will be enforced from early 2021 to 2024. This policy aims to ease the burden on taxpayers and increase the level of compliance in tax payments.

1. Realization of Motor Vehicle Tax Revenue After Governor's Regulation No. 61 of 2020

The following is data on the realization of motor vehicle tax revenue in North Sulawesi after the enactment of the Governor's Regulation:

- a. 2021 target IDR 391,716,725,146, realization IDR 355,620,684,135 (90,79%)
- b. 2022 target of IDR 403,323,892,397, realization of IDR 408,264,099,386 (101,22%)
- c. 2023 target IDR 420,000,000,000, realization IDR 392,894,352,621 (93,78%)
- d. 2024 target 425,789,213,825, realization of IDR 412,531,485,237 (96,89%)

2. Analysis of Tax Revenue Effectiveness After the Implementation of the Governor's Regulation

The average effectiveness of motor vehicle tax revenue after the implementation of North Sulawesi Governor Regulation No. 61 of 2020 reached around 95.7% with annual fluctuations. In the first year of implementation, namely 2021, effectiveness decreased to 90.79% which was allegedly influenced by post-pandemic economic conditions. However, in 2022 there was a significant increase to exceed the target with an achievement of 101.22%. Furthermore, the decrease in effectiveness in 2023 accompanied by a slight increase in 2024 indicates a process of stabilization and adjustment to the impact of the policy.

3. Impact of Tax Relief Policy

The policy of relief and exemption of fines in the North Sulawesi Governor's Regulation No. 61 of 2020 acts as a stimulus for taxpayers to continue to make payments on time, especially after economic pressure due to the COVID-19 pandemic. Although the average effectiveness after policy implementation decreased slightly compared to the previous period (from 100% to 95.7%), the level of consistency increased, indicated by a decrease in standard deviation from 7.14 to 4.46. This reflects that the implementation of the policy has succeeded in creating better stability in tax collection performance.

4. Statistical Analysis and Significance

Based on the results of the normality test and *paired sample t-test*, there was no significant difference between motor vehicle tax revenue before and after the implementation of the North Sulawesi Governor Regulation No. 61 of 2020, with a significance value (p) greater than 0.05. The impact of the tax relief policy on motor vehicle tax revenue was identified but small-scale, as shown by *Cohen's d* value of 0.479. These findings indicate that the policy serves to maintain taxpayer compliance in difficult times, such as post-pandemic, without causing a significant decrease in local revenues.

DISCUSSION

Statistical Analysis on Motor Vehicle Tax Revenue Based on North Sulawesi Governor Regulation No. 61 of 2020 in North Sulawesi Province

This study uses descriptive statistical analysis to provide a clearer picture of the relationship between motor vehicle tax revenue before and after the implementation of North Sulawesi Governor's Regulation No. 61 of 2020. Based on the results in Table 4.2, the number of data (N) before and after implementation amounts to four. The average value of effectiveness before the implementation of the Governor's Regulation was 100%, while after the implementation decreased to 95.7%. This decrease indicates a slight decrease in income despite the implementation of the relief policy. However, the standard deviation that decreased from 7.14 to 4.46 indicates that motor vehicle tax revenues became more stable and consistent after the policy was implemented.

Furthermore, normality tests were carried out to ensure the distribution of data using the Shapiro-Wilk method. Based on the test results in Table 3, the significance value before the implementation of the Governor's Regulation was 0.395 and after the implementation was 0.956. Since both significance values are greater than 0.05, the data is declared to be normally distributed (H_0 is accepted). Thus, the use of follow-up tests in the form of paired sample t -tests can be validly carried out to analyze the average difference between periods.

The results of the paired sample t-test shown in Table 4 show a significance value of 0.409 (> 0.05), so that there is no significant difference between motor vehicle tax revenue before and after the implementation of North Sulawesi Governor Regulation No. 61 of 2020. This indicates that the tax relief policy does not have a significant influence on the increase or decrease in motor vehicle tax revenue. Meanwhile, Cohen's value of d of 0.479 indicates a small effect, indicating that although the policy has an impact, its effect on tax revenue is relatively limited.

Analysis of Motor Vehicle Tax Revenue Based on North Sulawesi Governor Regulation No. 61 of 2020 in North Sulawesi Province

Based on the data in Table 1, the realization of motor vehicle tax revenue in North Sulawesi Province during the 2017–2019 period shows consistent achievements in exceeding the target with an effectiveness rate above 100%. This condition reflects optimal tax collection performance with an average effectiveness of 100% and a standard deviation of 7.14, indicating fluctuations that can still be controlled. This success is supported by the growth in the number of motor vehicles, the effectiveness of billing mechanisms, the enforcement of administrative sanctions, and socialization that encourages taxpayer awareness to fulfill their obligations.

In 2020, there was a significant decrease in the effectiveness of motor vehicle tax revenue to reach 90.13%. This condition is largely influenced by economic pressures due to the COVID-19 pandemic which has an impact on people's ability to pay taxes. In response to this situation, the North Sulawesi Provincial Government issued Governor's Regulation No. 61 of 2020 which focuses on providing tax relief and fine exemption. This policy is intended to help ease the burden on the community while maintaining the level of compliance of taxpayers so that local original revenue remains stable.

The results of the analysis show that the tax relief policy has succeeded in maintaining the stability of tax revenue, but has not provided a significant increase in the region's original income. Statistical tests showed that there was no significant difference between motor vehicle tax revenue before and after the implementation of the Governor's Regulation ($p > 0.05$). *Cohen's relatively small value of d* also indicates that the influence of policy is more in maintaining taxpayer compliance than increasing total tax revenue.

Overall, the tax relief policy implemented through the North Sulawesi Governor's Regulation No. 61 of 2020 has played a positive role in maintaining tax stability and compliance in difficult times, especially post-pandemic. However, the effectiveness of this policy in increasing long-term income is still limited. Therefore, local governments need to conduct follow-up evaluations and develop additional strategies that are more oriented towards increasing tax revenue without reducing incentives for taxpayers.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis and discussion, it can be concluded that the implementation of North Sulawesi Governor's Regulation No. 61 of 2020 regarding the relief and whitening of motor vehicle tax fines has not been effective in increasing motor vehicle tax revenue to exceed the annual target. During the four years of its implementation, the average effectiveness rate only reached 95.7% of the set target. The results of the *paired sample t-test* showed a significance value of 0.409 (> 0.05), indicating that there was no significant difference between the period before and after the implementation of the policy. Thus, the policy has not had a meaningful impact on increasing motor vehicle tax revenue in North Sulawesi Province.

PENELITIAN LANJUTAN

The Regional Revenue Agency of North Sulawesi Province is expected to optimize policies oriented towards increasing the realization of regional tax revenues, especially motor vehicle taxes, so that the policies implemented can be an effective stimulus for taxpayers in fulfilling their obligations. In addition, relevant agencies need to continuously socialize and educate about each program that is carried out so that taxpayers understand and take advantage of the relief facilities provided. It is also recommended that the Regional Revenue Agency continue to monitor and evaluate the effectiveness of each policy implemented, so that the programs implemented can make an optimal contribution to increasing regional tax revenue.

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