

# INFLUENCE OF TECHNOLOGY MODERNIZATION OF TAXATION ADMINISTRATION AND SOCIALIZATION OF TAXATION ON TAXPAYER COMPLIANCE (Case Study at KPP Pratama Bandung Cibeunying)

Diva Aulia Raihan  
Shandy Damara  
Sherlina Mauldy Nurlaily  
Putri Ayu Aprilia  
Rindhu Rosyada Fahm  
Dini Arwaty

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**Diva Aulia Raihan**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [diva.raihan@widyatama.ac.id](mailto:diva.raihan@widyatama.ac.id)

**Shandy Damara**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [shandy.damara@widyatama.ac.id](mailto:shandy.damara@widyatama.ac.id)

**Sherlina Mauldy Nurlaily**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [sherlina.mauldy@widyatama.ac.id](mailto:sherlina.mauldy@widyatama.ac.id)

**Putri Ayu Aprilia**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [putri.aprilias@widyatama.ac.id](mailto:putri.aprilias@widyatama.ac.id)

**Rindhu Rosyada Fahm**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [rindhu.rosyada@widyatama.ac.id](mailto:rindhu.rosyada@widyatama.ac.id)

**Dini Arwaty**, Fakultas Ekonomi & Bisnis, Universitas Widyatama, Indonesia

Email: [dini.arwaty@widyatama.ac.id](mailto:dini.arwaty@widyatama.ac.id)

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## **Abstract**

*This research aims to : 1) See the impact of modern technology on tax administration and tax socialization on taxpayer compliance. 2) Know what impact tax socialization has on taxpayer compliance. The research site was conducted at the Office of Tax Services (KPP) Pratama Bandung Cibeunying. The independent variable in the study is the impact of the technology used to modernize the tax administration, while the dependent variable is personal compliance by taxpayers. The method used in this study is an explanatory method with a survey approach. In this study, the population used is a taxpayer who is registered with the Pratama*

*Bandung Cibeuuying Tax Services Office (KPP). The type of data used in this research is quantitative. Data were collected using questionnaire techniques. The number of samples in this study was 30 respondents. Sampling is done by purposive sampling method. The data analysis methods used by researchers are multiple linear regression analysis, validity test, rehabilitation test, classical assumption test, coefficient of determination (R2 test), f test and t test. From the results of the investigation it appears that the modernization technology of the tax administration has no effect on the compliance of the taxpayers in the Pratama Bandung Cibeuuying Tax Services Office (KPP). While tax socialization affects taxpayer compliance in the Pratama Bandung Cibeuuying Office of Tax Services (KPP).*

**Keywords:** Technology modernization of taxation administration, compliance of taxpayers, socialization of taxation

## Introduction

Taxes are a very important source of state revenue to achieve and enhance national development in the interests of the general welfare. The source of state income is also mostly obtained from the taxation sector. According to P.J.A. Adriani, a tax is a public contribution to the state by a tax subject who has an obligation to pay it, which generally has to pay without repayment (by law), can be deposited directly, and is intended to cover general expenses. This is related to the duty of the state to control the government. Therefore, taxes become very important for regular government financing and development financing.

Tax revenues must continue to be improved in order to better manage the development of the country, so that the Directorate General of Taxes in this case has made many extensive efforts and intensification to maximize tax revenues. Based on the Circular Letter of the Director General of Taxes Number SE-06 /PJ.9/2001, Taxpayer extensification is an administrative activity of the Directorate General of Taxes related to increasing the number of registered taxpayers and expanding the tax object. Meanwhile, tax intensification is an activity to maximize the acceptance of objects with tax subjects as well as the results of the extensification of taxpayers registered with the administration of the Directorate General of Taxes (DJP). One of his efforts is to improve the tax administration system with the use of more modern information technology [1-6].

Before using modern information technology in the field of taxation, service to taxpayers is still manually, one of which is tax reporting owed through manual tax returns. Taxpayers who still use manual tax returns must report the Annual Tax Return by taking the form that has been provided at the Tax Service Office (KPP). Next come to the Tax Service Office (KPP) and take the queue number. After that hand over the file to the taxman at the counter for processing. The process of reporting annual tax returns is manually completed when the taxpayer has received proof of annual tax return reporting that has been signed by the officer.

Even through, manual tax returns have several weaknesses, including taxpayers who have large transactions must attach documents (hardcopy) to the tax service office while the data recording process can take a long time coupled with human errors in the data recording process so that the SPT reporting is delayed. Other weaknesses that can occur are related to time, by reporting tax returns manually spending a lot of time because they have to come directly to the local KPP and wait in line.

Technology became one of the great inventions in all activities not spared also in taxation, where this modern technology encourages acceleration, efficiency and integration from upstream to downstream. According to [7, 8] by seeing no reason to reject these technological advances the Directorate General of Taxes under the

auspices of the Ministry of Finance began to make an overhaul by starting to switch to using more sophisticated applications.

According to [9] the Directorate General of Taxes (DJP) developed online-based tax reporting, such as online registration, filling out online tax returns (e-SPT), e-filing, and e-billing. This is to improve the quality of tax services and with the modernization is expected to improve control and reporting mechanisms more effectively.

Progress in tax reporting is one of the major movements in the history of taxation in Indonesia but this movement can be a weapon of eating master if not implemented properly. So that the reform movement of the owed tax reporting system must be socialized properly by the Directorate General of Taxes to taxpayers both through online and offline notices at the tax service office. Tax socialization was originally done to educate the public about the importance of taxes themselves and how the proceeds from collecting taxes are used for the benefit of the state as well as the people. In addition, socialization is carried out with the aim to provide information to taxpayers how to calculate, pay and deposit taxes also in this new era mainly inform how the performance of online-based tax services.

The directorate general of taxes must issue all means so that taxpayers can feel the progress of this technology in accordance with their original intentions. If the quality of tax service is low, it will threaten tax decisions because taxpayers will demand maximum tax services if they already pay taxes well (Tumakaka, 2010). Therefore, the high expectations of taxpayers for good service and in accordance with the original purpose are the ease of making tax payment obligations, and helping taxpayers who have difficulties or problems in calculating, depositing and reporting taxes that must be met.

Euphoria of the community with the online tax reporting should not be wasted but becomes a boost for the Directorate General of Taxes to provide socialization and better service. When taxpayers feel good tax service, the compliance rate of tax revenue volunteers will continue to increase so that the target of state tax revenue can be met [10-13].

## **Literature Review**

### **Definition of Taxes**

According to [7] taxes are levies that the people pay to the state, which are contained in the state treasury, which implements the law and whose implementation can be enforced without having to return benefits. These contributions are used by the state to make public interest payments to make public interest payments.

### **Technology Modernization of Taxation Administration**

According to [14] information technology is a means and infrastructure (hardware, software, user software) and methods to receive, send, process, interpret, store, organize and use data in a meaningful way. According to Laudon, 2015: 21 Information technology is one of the many tools that managers use to anticipate change.

Rapid technological development has now provided great changes and impacts in various sectors. One of the positive impacts of technology on the economic sector, especially the administration of taxation, began to switch from manual to digital [15].

Directorate General of Taxes (DJP) is one of the uses of information technology. In order for the Directorate General of Taxes to adjust to the times, the Directorate General of Taxation continues to conduct digital transformation to improve the quality of service and increase the effectiveness of supervision of taxpayer compliance. This form of tax reform is in the form of modernization of tax information technology.

## Socialization of Taxation

Tax socialization carried out by KPP to the taxpayer community can increase the understanding of taxpayers and understand the importance of the role of taxes for the development of a country. In addition, tax socialization also has the goal to increase tax knowledge and skills and change the behavior of taxpayers in order to grow awareness of paying their taxes.

According to [16] Tax socialization is a form of effort from the Directorate General of Taxation to provide understanding, information, and coaching to the public in general and taxpayers in particular, about everything related to tax laws and regulations. According to [16] Tax socialization means an effort made to provide information about taxation that aims to make a person or group understand about taxation so that taxpayer compliance will increase [17].

In conducting tax socialization activities, KPP focuses tax socialization to prospective taxpayers and registered taxpayers. The socialization process carried out by KPP usually by interacting directly with prospective taxpayers and taxpayers such as holding seminars, workshops, tax races, education to schools or to campuses, sarasehan etc. The form of socialization of KPP through art is usually displayed at art events. The form of support from either taxpayers or agencies that cooperate with the KPP in tax socialization is cooperation carried out with local governments or agencies that support helping to provide socialization facilities and infrastructure.

## Taxpayer Compliance

Based on Law No. 6 of 1983 Article 1 paragraph (2) on general provisions and tax procedures that have been amended by Law No. 28 of 2007 which is referred to as a taxpayer is: Private persons or entities, including paying taxes, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

According to [9] Taxpayer Compliance is influenced by several factors, namely the condition of a country's tax system, service to taxpayers, enforcement of tax laws, tax checks and tax rates.

Tax administration in Indonesia still needs to be improved, with the expected improvement of taxpayers more motivated in fulfilling their tax obligations. With the tools to achieve a system that has been improved, other factors will be affected.

Good administration of course because of tax agencies, tax apparatus resources and tax procedures are good. With these conditions, the business of providing services for taxpayers will be better, faster and more pleasant for taxpayers. The impact will appear on the willingness of taxpayers to pay taxes [17].

## Framework

### Effect of Technology Modernization Of Taxation Administration on Taxpayer Compliance

In the 21st century is synonymous with the emergence of super rapid information technology so that all fields are exposed to the development of this technology. Information technology according to [18] states that information technology is a means and infrastructure (hardware, software, useware) systems and methods to obtain, transmit, process, interpret, store, organize, and use data meaningfully. The development of information technology makes the tax administration also undergo changes in a more modern direction.

Based on research conducted [19] Tax administration plays an important role in the tax system in a country, a country can successfully achieve the expected target in generating optimal tax revenues because its tax administration is able to effectively implement the tax system in a selected country.

For example, in early 2005 the General Tax Directorate issued a tax management system that uses technology, namely eSystem or electronic system. Electronic systems for tax administration include e-Registration, e-Filing, e-SPT and e-Billing. Then the issuance of the latest rules, namely the Presidential Regulation (Perpres) Number 40 of 2018 on the Renewal of the Tax Administration System which was approved by President Joko Widodo on May 3, 2018 where in this Presidential Regulation there is a renewal of the old basic tax system so that its performance is more optimal

From previous research in line with other research by [20] which establish that the modern tax administration system has a significant effect on taxpayer compliance. This shows that, if the tax administration system is properly implemented, it will tend to improve compliance with taxpayers' reporting.

### **Effect of Socialization of Taxation on Taxpayer Compliance**

Socialization in the field of taxation is done to provide information about the importance of taxes for the survival of the country. According to [16] tax socialization is a form of effort by the General Tax Directorate to provide the general public, and taxpayers in particular, understanding, information and guidance on everything related to tax laws and regulations.

Based on the circular of the Director General of Taxes number: SE98 / PJ / 2011, it is said that tax socialization is an effort and process to provide tax information to effect changes in the knowledge, skills and attitudes of society and the business apparatus and governmental and Non-governmental institutions are encouraged to understand, observe, maintain and participate in tax obligations.

So this theory is in line with [9] research that tax socialization has a positive effect on taxpayer compliance. It is reinforced by [17, 21] research that fiscal socialists have a positive and significant effect on taxpayer compliance.

### **The Influence of Technology modernization of Taxation Administration and Socialization of Taxation on Taxpayer Compliance**

The rapid development of technology caused many sectors to undergo considerable changes where all sectors undergo digitalization aimed at facilitating human activities. Information technology consisting of hardware components, software, brainware, procedures, databases and communication networks became the basis of the development of information technology so quickly and inescapable. The sector that is digitizing due to information technology is the taxation sector. In Indonesia itself in 2005 became the turning point of the tax administration system by issuing an e-System consisting of e-Registration, e-Filing, e-SPT and e-billing.

Changes from the tax administration will be useless if not accompanied by socialization to taxpayers. Socialization activities for new taxpayers aim to improve understanding and compliance with their tax obligations, especially for those who have not filed tax returns and have not paid taxes for the first time. While the socialization activities for registered taxpayers are aimed at maintaining the obligation of taxpayers to continue complying with them. Socialization can take place through socialization directly or indirectly, through counseling or with the help of more sophisticated means of information

With the development of increasingly sophisticated tax administration technology and socialization carried out in various ways can increase taxpayer compliance by

delivering tax returns on time, not doing tax arrears and paying taxes regularly also on time.

Based on the research by [18] it appears that the existence of a modern tax administration system and tax socialization have a positive effect on taxpayer compliance.

Similar to research conducted by [7] the results show that the existence of tax administration modernization technology has a significant impact which makes it easier in the registration, reporting and payment of tax obligations, thus improving tax compliance by taxpayers, it has a significant impact. Same with tax socialization that has a significant effect on Taxpayer Compliance. This shows that the higher or better the socialization of taxation will affect taxpayer compliance, because the more often socialization activities carried out by the tax apparatus, the more it increases taxpayer compliance in carrying out their obligations.

### Hypothesis

According to [16] the hypothesis is a temporary response to the formulation of research problems. Therefore, research problems are often formulated in the form of questions. As the answers given were new based on relevant theories, it was temporarily indicated that they were not based on empirical facts obtained through data collection.

H1 = Technology Modernization Of Taxation Administration affects Taxpayer Compliance.

H2 = Socialization Of Taxation affects Taxpayer Compliance.

H3 = Technology Modernization Of Taxation Administration and Socialization Of Taxation affects Taxpayer Compliance.

### Methods

#### Validity Test

According to [14], validity is a measure that indicates the degree of validity or validity of an instrument. A valid or valid instrument has high validity, while a less valid instrument means low validity.

$$r_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N \sum X^2 - (\sum X)^2\} \{N \sum Y^2 - (\sum Y)^2\}}}$$

#### Reliability Test

A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time.

$$\alpha = \frac{k}{k-1} \left( 1 - \frac{\sum S^2 j}{S^2 x} \right)$$

#### Classical Assumption Test and Multiple Linear Regression Analysis

Classical assumption tests are used to test the quality of data from a study where in the regression model can be used or not. In this study, the classical assumption tests used include: normality tests, multicollinearity tests, and heteroskedasticity tests.



### Normality Test

To test whether in residual value regression models, independent and dependent variables have a normal distribution or not. A good regression model is a regression model that has a normal or near-normal distribution, so it is worth testing statistically.

### Multicollinearity Test

According to [16] If there is evidence of multicollinearity, one of the existing independent variables should be removed from the model, then the creation of the regression model is repeated. The or lack of multicollinearity can be recognized by the size of the tolerance and variance inflation factor (VIF).

### Heteroskedasticity Test

According to [9] the heteroskedasticity test aims to find out if in a regression model there is an inequality varying from the residual observation to another observation. A good regression model is one that does not have heteroscedasticity or is called homoscedasticity, where the variable variants in the regression model have the same value. The absence or absence of heteroplasticity can be seen through the Glejser test.

### Multiple Linear Regression Analysis

Multiple linear regression analysis is the relationship between two or more independent variables ( $X_1, X_2, \dots, X_n$ ) and dependent variables ( $Y$ ). According to [16, 22] multiple linear regression analysis is used to determine the direction and how much influence independent variables have on dependent variables. This analysis is to find out whether each independent variable is positive or negative and to predict the value of the dependent variable if the value of the independent variable increases or decreases.

$$Y = a + b_1X_1 + b_2X_2 + e$$

### Determination Coefficient Analysis

The coefficient of determination ( $R^2$ ) in essence aims to measure how far the model's ability to explain variations in dependent variables. The concentration value of determination is between the values of zero and one. A small value ( $R^2$ ) means that the ability of independent variables to explain independent variable variations is very limited.

#### Multiple Determinas Coefficient Analysis

1. Multiple Determinas Coefficient Analysis Used to find out how much percentage of variables  $X_1$  and variable  $X_2$  against  $Y$  (influence of Tax Administration Modernization Technology and Taxation Socialization on Taxpayer compliance)

$$KD = r^2 \times 100\%$$

2. Partial Coefficient analysis Used to find out how much percentage of the influence of variables  $X_1$  and variable  $X_2$  on  $Y$  (influence of Taxation Administration Modernization Technology and Taxation Socialization on Taxpayer compliance)

$$KD = \text{Beta} \times \text{Zero order} \times 100\%$$

### Hypothesis Submission

Hypotheses according to [18] hypothesis is a temporary answer to research problems based on theoretical frameworks, which must be tested empirically or not empirically through data collection / facts.

Hypothesis is a conjecture or statement of the problem that is still weak level of truth so it must be tested using certain techniques..

### Partial Testing (Test t)

The t-test basically shows to what extent the influence of an independent variable explains the variation of the dependent variable individually.

1. Determine the significance of  $\alpha = 5\%$

Significance level of 0.5 or 5% means that the conclusion draw is most likely to have profitability of 95% or tolerate 5%.

The t-test calculation (t-test) is as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}} \quad \text{With } df = n-k-1$$

2. The decision criteria are as follows:

a. If the sig value  $< 0.05$  or t calculates the  $> t$  table  $H_0$  is rejected and  $H_a$  is accepted

b. If the sig value  $> 0.05$  or t calculates  $< t$  table  $H_0$  is accepted and  $H_a$  is rejected

### Simultaneous Testing (Test f)

The significance tests, or F tests, aim to determine the influence of the free variables on the linked variables.

$$F_{\text{count}} = \frac{R^2 / k}{(1 - R^2) / (n - k - 1)}$$

## Result and Discussions

### Result

#### Validity Test

Based on the results of the validity test, it is verified that all the variable questions of the modernization technology of the tax administration (X1) are valid if the calculation  $> r$  table of 0.361. The questionnaire for all questions of tax socialization variable question (X2) is valid where the calculation  $> r$  table of 0.361. The questionnaire for all questions of taxpayer compliance variable (Y) is valid where the calculation  $> r$  table of 0.361.

#### Reliability Test

From the results of the reliability tests it can be concluded that the questionnaire for variable Technology Modernization Of Taxation Administration (X1) is reliable, since the alpha cronbarch value of 0.926  $> 0.6$ . The questionnaire for tax socialization variable (X2) is reliable because the cronbarch alpha value of 0.838  $> 0.6$ . The questionnaire for taxpayer compliance variable (Y) is reliable because the cronbarch alpha value of 0.912  $> 0.6$ .

#### Classic Assumption Test

##### Normality Test

From the results of the tests of kolmogrov smirnov in SPSS obtained a value sig (0.137)  $> 0.05$ , it can be concluded that the data were distributed normally.



### **Multicollinearity Test**

The Tax Administration's Modernization Technology variable and tax socialization variable have a tolerance value of 0.983 and a VIF value of 1.018. From the tolerance and VIF values obtained, it can be concluded that there is no multicollinearity in the data, since the VIF value of the two independent variables <10> 0.100.

### **Heteroskedasticity Test**

From the results it can be concluded that on the Variable Of Modernization Technology of Taxation Administration sig value of 0.652 and on the tax socialization variable has a Sig value of 0.927. Because the sig value of the two independent variables > 0.05, it was concluded that there was no problem of heteroskedasticity in the data.

### **Multiple Linear Regression Analysis**

The regression equation that explains the effect of Taxation Administration Modernization Technology and Taxation Socialization on Taxpayer Compliance based on regression coefficients is as follows:

$$Y = 10,801 + 0,144 X_1 + 0,649 X_2$$

### **Coefficient of Determination**

From the test results it can be concluded that the independent variables (Technology modernization of Taxation Administration and Taxation Socialization) together affect dependent variables (Taxpayer compliance) by 25.9%. The remaining 74,1% of the dependent variable (taxpayer compliance) was influenced by other independent variables not mentioned in the study.

### **Hypothesis Testing**

#### **Partial Testing (Test t)**

The variable sig value of Tax Administration Modernization Technology of 0.407 > 0.05 can be concluded that H1 failed to be accepted so that it was concluded that there was no significant influence between the Tax Administration Modernization Technology partially to taxpayer compliance.

The variable sig value of Tax Socialization of 0.009 < 0.05 It can be deduced from 0.05 that H2 is accepted, so it is concluded that partial tax socialization has a significant impact on taxpayer compliance..

#### **Simultaneous Testing (Test f)**

From the output it was obtained that the sig value of 0.017 < 0.05 it can be concluded that Ho was rejected and Ha was accepted, so it was concluded that: there is a significant influence of Modernization Technology Administration and Socialization of taxes simultaneously on taxpayer compliance.

## Discussions

### **Effect of Technology Modernization of Taxation Administration on Taxpayer Compliance**

The results of the first hypothesis test state that tax administration modernization technology has no effect on taxpayer compliance in the KPP Pratama Bandung Cibeunying environment. Judging from the research of the proportion between t count and t table that reveals the value of t calculated by 0,843, while the t table of 2,052. From these results it is seen that the t calculated < t table is  $0,843 < 2,052$ , it can be concluded that H1 is rejected.

Tax Administration Modernization Technology such as e-registration, e-SPT, E-filling, and E-billing that makes it easier for taxpayers does not have a significant influence as the original purpose is supported by research from [9] which shows that the modern tax administration system has no significant effect on taxpayer compliance.

### **Effect of Socialization of Taxation on Taxpayer Compliance**

The results of the second hypothesis test state that Taxation Socialization affects Taxpayer Compliance in KPP Pratama Bandung Cibeunying. Judging from the research of the proportion between t count and t table that reveals the value of t calculated by 2,820, while t table of 2,052 of the results it is seen that t calculated > t table which is  $2,820 > 2,052$ , it can be concluded that H2 is accepted.

Socialization or counseling is carried out by the KPP to provide an understanding of taxation so that taxpayers can fulfill their obligations properly. Socialization activities are focused on Socialization activities are focused on prospective taxpayers, new taxpayers and registered taxpayers.. Socialization of taxation or counseling can be done in various ways, one of which is by holding seminars, workshops, education to schools or campuses or through social media. With good tax socialization, it can improve taxpayer compliance.

This is also along with the results of previous research conducted by [19] Gthat tax socialization has a positive effect on taxpayer compliance. And reinforced by other research, namely [14] that tax socialization has a positive and significant effect on taxpayer compliance.

So it can be concluded that the results show there is an order between the results and obtained with the theory that has been put forward in the library review and previous research that partially with the socialization of taxation will affect taxpayer compliance.

### **The Influence of Technology modernization of Taxation Administration and Socialization of Taxation on Taxpayer Compliance**

The results of simultaneous hypothesis tests or f-Tests that have been carried out by Tax Administration Modernization Technology simultaneously have no effect on taxpayer compliance in KPP Pratama Bandung Cibeunying, while Tax Socialization simultaneously affects taxpayer compliance in KPP Pratama Bandung Cibeunying.

The development of technology that aims in a positive direction to help humans in doing work, one of which is the existence of e-registration, e-filling, e-billing and e-SPT did not have a big effect on taxpayers. Seeing from the lack of effective technology modernization of tax administration must be evaluated from the KPP and the Director General of Taxes.

Socialization carried out continuously by KPP produces good results judging from the results of research conducted. Through socialization that has a focus on prospective taxpayers, new taxpayers and registered taxpayers increase compliance in the obligation to pay taxes.

There has been no research on the Influence of Technology Modernization of Taxation Administration and Taxation Socialization which between variable one and variables of both results differ where variable one is not significant while the second variable is significant.

## Conclusions and Suggestions

### Conclusions

Based on the results of research that has been explained by researches regarding Influence of Tax Administration Modernization Technology and Tax Socialization on Taxpayer Compliance in KPP Pratama Bandung Cibeunying, it can be concluded as follows:

1. Tax Administration Modernization Technology has no effect on Taxpayer Compliance in KPP Pratama Bandung Cibeunying. The application of less effective Tax Modernization Technology resulted in poor Taxpayer Compliance.
2. Tax Socialization affects Taxpayer Compliance in KPP Pratama Bandung Cibeunying. The implementation of good tax socialization results in good Taxpayer Compliance.

### Suggestions

Based on the results of research and the limitations faced by the researchers. Then the advice that will be given by the researcher, among others:

1. Researchers are expected to take more time to do research.
2. For the Director General of Taxes (DJP) and the Office of Tax Services (KPP) is expected to maximize the existence of technology, so that technology is not an obstacle.
3. For researchers can then use variables other than variables that this researcher has explained.

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