


The Effect of the Use Single Identity Number on the Achievement of Accountability of Kantor Pelayanan Pajak (KPP) Pratama (A Case Study At KPP Pratama Jakarta Kelapa Gading)

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Article Info	ABSTRACT
<p>Keywords: Population Identification Number, Taxpayer Identification Number, Accountability</p>	<p>This research aims to find out the effect of the uses SIN on the achievement of accountability of KPP Pratama. The research was undertaken at KPP Pratama Jakarta Kelapa Gading, using 41 respondents of its employees. It is a case study research. The data was collected using the questionnaire and documentation technique. In this research simple linear regression and t-test measurement methods were used to examine the effect of independent variable on dependent variable, and were tested using 95% level of confidence or alpha 5%. The result reveals that there is a positive impact of of the uses SIN on the accountability achievement of KPP Pratama Jakarta Kelapa Gading. It was proven by the value of obtained t statistic $7,794 \geq 1,691$ of t table and the probability value $0,000 \leq 0,05$, showing that zero hypothesis was rejected and alternative hypothesis was accepted. This positive impact indicates that of the uses SIN will increase the achievement of accountability of KPP Pratama.</p>
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INTRODUCTION

Government revenue is most reliably generated through taxation, making taxation an important tool for promoting democratization. Tax policy serves as a convergence point for two important aspects of the democratization process: the interaction between the state and society, and the collaboration between central and local governments. The efficiency of a country's tax system is highly dependent on the effectiveness of tax administration. However, in Indonesia, tax administration is still not optimal because there are many problems that are not in accordance with the expected tax objectives. The low performance of tax administration greatly hampers the tax collection process, especially due to the lack of awareness of taxpayers regarding their tax responsibilities. In an effort to overcome these challenges, tax reform has been carried out in Indonesia since 1983, with the transition from the Official Assessment System to the Independent Assessment System.

Currently, the modernization of tax administration that is being implemented includes changes to the organizational structure and work system of the Tax Service Office (KPP),

changes to the implementation of services to Taxpayers (WP), service facilities that utilize information technology, and employee codes of ethics.

The Directorate General of Taxes (DGT) is currently working on a tax administration modernization initiative that involves the creation of an e-system. This comprehensive system consisting of e-SPT, e-Filing, e-Payment, Taxpayer Account, e-Registration, e-Billing, and e-Counseling aims to improve taxpayer compliance, increase tax revenue, and improve the quality of services provided to taxpayers. The implementation of this electronic system is expected to provide positive results in terms of increased compliance with tax regulations, higher tax collection rates, and improved customer experience.

The use of a Single Identity Number (SIN), namely NIK as a NPWP (Taxpayer Identification Number) in the Directorate General of Taxes is a regulation required to regulate and manage tax data efficiently and in an integrated manner. Single NIK is a form of identification used to identify taxpayers, including NPWP holders. The use of a single NIK as a NPWP in the Directorate General of Taxes is very important, because it allows the government to manage tax data more efficiently and effectively.

The use of a single identity in the form of NIK as NPWP in the Directorate General of Taxes has several advantages. First, by using a single NIK as NPWP, the government can facilitate the process of registering and managing tax data. Because each taxpayer has a unique NIK, the government can facilitate the process of registering and managing tax data.

Second, the use of a single NIK as a NPWP allows the government to manage tax data more effectively. Because each taxpayer has a unique NIK, the government can facilitate the process of managing tax data. By using a single NIK as a NPWP, the government can facilitate the process of managing tax data, such as tax approval, management of tax data that has been provided, and others.

Third, the use of a single NIK as a NPWP allows the government to manage tax data more transparently. Because each taxpayer has a unique NIK, the government can facilitate the process of transparent tax data management. By using a single NIK as a NPWP, the government can facilitate the process of transparent tax data management, such as the management of tax data that has been provided, tax approval, and others.

The use of a single NIK as a NPWP in the Directorate General of Taxes is very important, because it allows the government to manage tax data more efficiently, effectively, and transparently. By using a single NIK as a NPWP, the government can facilitate the process of registering and managing tax data, and allows the government to manage tax data more transparently.

This tax reform effort is to fulfill the desires and ambitions of the nation and state, especially in the field of taxation, the main requirement is the creation of effective governance. An important aspect in achieving good governance is the modernization of tax administration. However, challenges also arise in the tax system itself, thus requiring the development and implementation of a transparent and accountable framework to ensure the efficiency of tax administration.

The background of the NIK integration regulation into NPWP comes from the government's desire to facilitate the tax administration process and accelerate the management of tax data. With the integration of NIK into NPWP, the government can manage tax data more efficiently and effectively, and allow the public to have fewer identities that need to be carried for various administrative purposes.

The integration of NIK into NPWP is also expected to help reduce the "shadow economy" in Indonesia, which is known to reach 8.3% to 10% of GDP. With this integration, the government can reduce tax avoidance practices that lead to and expand the tax revenue base. This regulation is also based on Law Number 7 of 2021 concerning Harmonization of Tax Regulations and PMK Number 112/PMK.03/2022. By integrating NIK into NPWP, the government is expected to accelerate the process of registering and managing tax data, as well as making it easier for the public to register and manage administrative needs.

Accountability is a manifestation and obligation to be responsible for the success or failure of the implementation of the DJP mission in achieving the goals and targets that have been set through a media of accountability that is carried out periodically. The modernization of tax administration carried out by the DJP must be accounted for in order to run effectively through the implementation of a taxation system that includes aspects of accountability such as: setting appropriate goals, developing standards in accordance with goals, promoting the use of standards, and developing standards and operations that are economical and efficient. The purpose of this study is to determine the use of SIN and accountability at KPP Pratama will bring a paradigm shift to all interested parties including tax authorities, taxpayers, tax consultants, public accountants, and assessments towards the creation of good governance.

METHOD

This type of research uses a study. This research was conducted at the Jakarta Kelapa Gading Pratama Tax Service Office with an implementation period starting from October 2024 to January 2025. The subjects in this study were employees of the Jakarta Kelapa Gading Pratama Tax Service Office. The objects in this study are the use of SIN and the achievement of accountability in Jakarta Kelapa Gading Primary Tax Service Office.

The sample used in this study was 100% of the population, namely 41 employees at KPP Pratama Jakarta Kelapa Gading. The sampling technique in this study used the nonprobability sampling method with purposive sampling technique. Sugiyono (2012:85) purposive sampling technique is a sampling determination technique by setting several criteria for the sample. The sample criteria in this study are:

1. Employees at the Jakarta Kelapa Gading Tax Office
2. Still registered to work at the Jakarta Kelapa Gading Pratama Tax Office until 2024
3. Employees work in fields/work units related to the use of NIK at the Jakarta Kelapa Gading Pratama Tax Office

The data used in this study are primary data obtained from respondents by distributing questionnaires directly. The distributed questionnaires contain questions regarding the use of SIN and accountability at KPP Pratama and the questions are closed.

Data collection techniques using Documentation techniques by taking pictures or observing certain data to be copied and used in research (Yuriah et al., 2024). Such data is in the form of indirect data such as a general description of KPP Pratama. The data collection technique used in this study is by using a questionnaire. The questionnaire in this study consists of 2 parts, namely:

- a. The first part contains questions concerning the identity of employees of the Pratama Tax Service Office.
- b. The second part contains questions related to accountability in the use of SIN, which consists of:
 - 1) Modernization of Tax Administration
 - a) Change structure organization And system WorkPrimary Tax Service Office.
 - b) Changes in the implementation of services to Taxpayers (WP).
 - c) Service facilities that utilize information technology.
 - d) Employee code of ethics.
 - 2) Accountability at the Pratama Tax Office
 - a) Performance measurement of the Primary Tax Service Office.
 - b) Clarity of functions, authority and responsibilities at KPP Pratama.

This study consists of two variables, namely: independent variables (aspects of organizational restructuring, aspects of human resource improvement, aspects of business process improvement through the use of information technology, and aspects of employee code of ethics). Dependent variables (Performance measurement of the Pratama Tax Service Office, Clarity of functions, authority and responsibilities of the Pratama Tax Service Office). The data analysis techniques used in this research are Simple Linear Regression Analysis, Classical Assumption Test, Normality Test, Hypothesis Test (t-Test) (Tangdilintin, 2011:37).

RESULT AND DISCUSSION

Results

The description of the characteristics of respondents in this study consists of gender, education level, and work unit/field. The summary of the results of the analysis of the characteristics of respondents is as follows:

a) Respondent Characteristics Based on Gender

Table 1. Percentage of Respondents by Gender

Gender	Frequency	PercentValid	PercentCumulative
ValidMan	36	100.0	100.0

Source: Processed data

From the results of the analysis of the percentage of respondents in table 1, it shows that all respondents in this study were male. The results are shown from the percentage of the research results, namely 100% of the 36 respondents.

b) Respondent Characteristics Based on Field/Work Unit

Table 2. Percentage of respondents by field / work unit

Work unit	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Extension	4	11.1	11.1	11.1
Function	3	8.3	8.3	19.4
Service	7	19.4	19.4	38.9
PDI	3	8.3	8.3	47.2
Bill	3	8.3	8.3	55.6
General	2	5.6	5.6	61.1
Supervision and consultation	14	38.9	38.9	100.0
Total	36	100.0	100.0	

Source: processed

From the results of the analysis of the percentage of respondents in table 2, it shows that the respondents in this study consisted of 8 work units/fields, namely: 2 or 5.6% of respondents came from the general sub-section, 4 or 11.1% of respondents came from the extension field, 3 or 8.3% of respondents, 7 or 19.4% of respondents came from the service field or, and 14 or 38.9% of respondents came from the supervision and consultation field.

c) Respondent Characteristics Based on Education Level

Table 3. Percentage of Respondents by Education

Level of education	Frequency	Percent	Valid Percent	Cumulative Percent
Valid D1	10	27.8	27.8	27.8
D3	14	38.9	38.9	66.7
S1	9	25.0	25.0	91.7
S2	3	8.3	8.3	100.0
Total	36	100.0	100.0	

Source: processed data

From the results of the research conducted, the percentage of respondents in table 3 shows that respondents in this study consisted of 4 levels of education, namely: 3 or 8.3% of respondents graduated from S1, 9 or 25.0% of respondents graduated from S1, 10 or 27.8% of respondents graduated from D1, and 14 or 38.9% of respondents graduated from D3.

Descriptive Analysis

The data description in this study is a description of the variables used that are related to basic statistical data in the form of average (mean), standard deviation, and minimum and maximum scores. The results of the descriptive analysis are presented in table 5.4 below:

Table 4. Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Modernization of Tax Administration	36	40.00	60.00	49.1389	5.52476
Accountability Achievement	36	35.00	55.00	45.5833	6.05864
Valid N (listwise)	36				

Source: Processed data

a. Implementation of SIN

Table 4 shows that the respondents' responses to the Implementation of SIN have a total average value of 49.1389 with the highest total value of 60.00, and the lowest total value of 40.00. The value of 49.1389 indicates that the respondents' responses to the 12 questions related to the Implementation of SIN are agree.

b. Accountability Achievement at KPP Pratamalvory coconut

Based on table 4, the respondents' responses to the achievement of accountability at KPP Pratama have a total average value of 45.5833 with the highest total value of 55.00, and the lowest total value of 35.00. The value of 45.5833 shows that the respondents' responses to the 11 questions related to the achievement of accountability are agree.

Classical Assumption Test

This study uses the nonparametric Kolmogurov-Smirnov (KS) statistical test to test the normality of the residuals.

Table 5. Normality Test Results

		Unstandardized Residual
N		36
Normal Parameters	Mean	.0000000
	Std. Deviation	3.62930657
Most Extreme Differences	Absolute	.152
	Positive	.152
	Negative	-.067
Kolmogorov-Smirnov Z		.913
Asymp. Sig. (2-tailed)		.375

a. Test distribution is Normal.

b. Calculated from data

Source: processed data

Based on the results of the normality test in table 5, the sig. value of the Kolmogorov K – S test is 0.375, which is greater than 0.05. From the results of the normality test that has been carried out, it can be concluded that the regression model, the confounding variables or residuals have a normal distribution.

Hypothesis Testing

This study only includes independent variables as independent variables and dependent variables as dependent variables. Therefore, this study uses the t-test, a one-tailed test, to test the hypothesis. The test results are shown in the following table:

Table 6. Hypothesis Test Results Using T-Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	823,735	1	823,735	60,751	.000a
Residual	461,015	34	13,559		
Total	1284.750	35			

- a. Predictors: (Constant), Modernisasi Administrasi Perpajakan
 - b. Dependent Variable: Akuntabilitas KPP Pratama
- Sumber: data diolah

Coefficients^a

a. Dependent Variable: Akuntabilitas KPP Pratama

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.434	5,570		.437	.665
Implementation SIN	.878	.113	.801	7,794	.000

Source: Processed Data

Based on the hypothesis that has been developed, this study uses a one-sided t-test with a significance level of 5% and the formulation of the hypothesis as follows:

Ho: the implementation of SIN does not have a positive influence on the achievement of accountability of the Pratama Tax Service Office.

Ha: the implementation of SIN has a positive influence on the achievement of accountability of the Pratama Tax Service Office.

It is known that the t table value with df (degree of freedom) is $N-1-K$, namely $n - 1 - 1$ ($36 - 1 - 1 = 34$) which is 1.691, and the calculated t value is 7.794. From the results of this test, the calculated t value \geq t table ($7.794 \geq 1.691$) means that Ha is accepted and Ho is rejected. From the results of the tests that have been carried out, it can be concluded that the Implementation of SIN has a significant positive influence on the achievement of KPP Pratama accountability.

Discussion

From the results of the analysis conducted, it can be seen that the Implementation of SIN at KPP Pratama Jakarta Kelapa Gading has a positive impact on achieving accountability. The positive impact in question is that with the Implementation of SIN, the accountability of KPP Pratama Jakarta Kelapa Gading will also increase. This can be seen from the findings of the study conducted through a questionnaire filled out by 36 respondents of KPP Pratama Jakarta Kelapa Gading. Respondents' answers to 12 questions about the Implementation of SIN and 11 questions about achieving accountability had an average total score of 49.1389 points and 45.5833 points, meaning they agreed.

The implementation of SIN developed at KPP Pratama has a significant impact on the accountability of all tax officers who serve Taxpayers based on functions such as supervision, inspection, and collection (Juniarti et al., 2024). The impact of SIN Implementation on achieving accountability is a real indication of the increasing public trust in SIN Implementation.

The implementation of SIN which is the benchmark for achieving accountability is:

1. Changes to the organizational structure and business system of KPP Pratama.

Changes in the organizational structure and business system of KPP Pratama will increase the professionalism and effectiveness of the KPP Pratama organization in carrying out its main functions and duties to achieve the vision, mission, goals and strategic targets of KPP Pratama related to the level of performance and efficiency. Respond quickly to taxpayer trends and facilitate employee work. Organizational restructuring also includes the division of tasks, responsibilities, and authorities according to organizational structure and job assignments according to employee training levels.

2. Changes in the implementation of Taxpayer (WP) Services.

Changes in providing services to Taxpayers will lead to aspects of improving human resources through skills mapping, including providing training to unqualified employees, improving the quality of human resources, and improving the quality of human resources. Allocation determines the ability to be effective and efficient.

3. Service facilities using information technology.

Information technology-based service facilities are the use of information technology to facilitate tax administration for taxpayers and tax organizations themselves; We will contribute to the ease of work for users by providing improved electronic system equipment.

4. Employee Code of Ethics.

The Employee Code of Ethics contains prohibitions that must be avoided by tax officers, such as: Speech, writing, or actions that violate the Code of Ethics and will not burden KPP Pratama employees by implementing the following provisions. Code of Ethics Improve employee performance.

Accountability is also a manifestation and obligation to be responsible for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set (Awaliyah & Yuriah, 2024). The implementation of accountability at KPP Pratama is running well and supports the development of the Implementation of SIN so that the relationship between the tax authorities and taxpayers can run effectively.

The responsibility requirements related to SIN Implementation are as follows:

a. Measuring the performance of key tax departments.

The purpose of implementing SIN is to improve the optimization and control of the use of electronic systems, strengthen the integration process of various applications, equipment and information technology services, and improve the integration process with all Taxpayers regarding creating good synergistic effects.

b. Development of standards necessary to achieve objectives.

The development of standards required to achieve the objectives is carried out by motivating tax officials to carry out their work and complete it in accordance with their responsibilities and performance results, in accordance with the objectives of the Pratama Tax Office.

c. Promote the implementation of standard usage

The applicable usage standards for the facilities used at KPP Pratama, namely: Website, call center, complaint center, electronic filling, E-SPT, one line payment supported by an information technology-based service delivery management system, facilitating supervision of Taxpayers and increasing the efficiency of tax officials.

- d. Develop organizational and operational standards economically and efficiently. Improve the quality of services provided to Taxpayers in a professional, fast and easy manner by developing economical and efficient organizational and operational standards to ensure that the implementation process in the tax environment is carried out professionally, improved effectively and efficiently.

Clarity of the functions, authorities and responsibilities of KPP Pratama.

The functions, authorities and functions of KPP Pratama related to services involving Taxpayers as consumers (service providers) through services that focus on managing Taxpayer satisfaction regarding the following matters: Clarifying responsibilities.

- a. Increasing focus on regulatory functions through various policies that facilitate the creation of favorable conditions for Taxpayer (WP) service activities.
- b. Further focus on fostering a sense of ownership of Taxpayers towards service facilities established together with KPP Pratama.
- c. Implementing a competitive system in the provision of certain public services so that Taxpayers can obtain quality services.
- d. Focus on achieving the vision, mission and objectives that are oriented towards results (outcomes) according to the input used.
- e. Prioritize taxpayer requests.
- f. Providing access to taxpayers and responding to their views on recognised services.
- g. Prioritize anticipating problems with the services provided. 44:44 Prioritize decentralization when implementing services.
- h. Based on the results of the regression test, the R-squared value obtained was 0.641.

The value shows that 64.1% of the level of accountability achievement of KPP Pratama is influenced by the Implementation of SIN, and the remaining 35.9% is influenced by factors other than the Implementation of SIN. The results of the hypothesis test also show that the modernization of tax administration has an effect on the accountability of KPP Pratama Jakarta Kelapa Gading. This is evidenced by the t table value of 1.691 and the calculated t value of 7.794. From the results of the test, the calculated t value \geq t table is obtained, which means that H_a is accepted and H_o is rejected. The Results of the Study Show that the Implementation of SIN Has an Effect.

CONCLUSION

Based on the data analysis that has been done, it can be concluded that the modernization of tax administration has a positive influence on the achievement of accountability of the Jakarta Kelapa Gading Pratama Tax Service Office (KPP). This is supported by the results of data analysis in hypothesis testing using the t test with a t count value of 7.794 and a t table of 1.691. The t count value of $7.794 \geq 1.691$ t table value and a probability value of $0.000 \leq$

0.05, thus if $t \text{ table} \geq t \text{ count}$ and the probability value (sig) / $2 \leq \alpha$ then H_0 is rejected and H_a is accepted and the independent variable significantly has an influence on the dependent variable. Further research is expected to select KPP Pratama which has employees consisting of male and female genders in order to ensure the possibility of differences in responses based on gender.

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