



## THE EFFECT OF MODERNIZATION OF TAX ADMINISTRATION ON THE COMPLIANCE OF MOTOR VEHICLE TAXPAYERS (CASE STUDY OF SAMSAT GORONTALO CITY)

### PENGARUH MODERNISASI ADMINISTRASI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR (STUDI KASUS SAMSAT KOTA GORONTALO)

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#### Abstract

This study aims to determine the influence of administrative modernization in taxation on the compliance of vehicle taxpayers at the SAMSAT Office in the Gorontalo City area. The modernization of tax administration is expected to increase service efficiency and convenience for taxpayers which can encourage increased compliance in fulfilling tax obligations. This study uses a quantitative method. Population in this study are all registered motor vehicle taxpayers as many as 144,490 taxpayers, with a sample of 100 respondents consisting of 83 two-wheeled vehicle taxpayers and 17 four-wheeled motor vehicle taxpayers. The sampling technique uses proportional random sampling. Data were collected through the distribution of questionnaires to taxpayers and analyzed using simple linear regression analysis and IBM SPSS 25. The results of the study show that the modernization of tax administration has a positive and significant effect on the compliance of motor vehicle taxpayers. This is evidenced by a t-calculated value of 2.514 > t-table of 1.98472 and a significance value of 0.014 < 0.05. The value of the regression coefficient of 0.129 indicates that every 1% increase in tax administration modernization will increase taxpayer compliance by 12.9%. In addition, a determination coefficient value (R<sup>2</sup>) of 0.061 indicates that 6.1% of the variation in taxpayer compliance can be explained by modernization of tax administration, while the remaining 93.9% is influenced by other factors outside of this study.

**Keywords :** Tax Administration Modernization, Taxpayer Compliance, Motor Vehicle.

#### Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh modernisasi administrasi perpajakan terhadap kepatuhan wajib pajak kendaraan di Kantor SAMSAT wilayah Kota Gorontalo. Modernisasi administrasi pajak diharapkan dapat meningkatkan efisiensi dan kemudahan layanan bagi wajib pajak, yang dapat mendorong peningkatan kepatuhan dalam memenuhi kewajiban pajak. Studi ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah semua wajib pajak kendaraan bermotor yang terdaftar sebanyak 144.490 wajib pajak, dengan sampel 100 responden yang terdiri dari 83 wajib pajak kendaraan roda dua dan 17 wajib pajak kendaraan bermotor roda empat. Teknik



pengambilan sampel menggunakan pengambilan sampel acak proporsional. Data dikumpulkan melalui penyebaran kuesioner kepada wajib pajak dan dianalisis menggunakan analisis regresi linier sederhana dan IBM SPSS 25. Hasil penelitian menunjukkan bahwa modernisasi administrasi pajak memiliki pengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Hal ini dibuktikan dengan nilai  $t$  hitung sebesar  $2,514 > t$  tabel sebesar  $1,98472$  dan nilai signifikansi sebesar  $0,014 < 0,05$ . Nilai koefisien regresi sebesar  $0,129$  menunjukkan bahwa setiap peningkatan modernisasi administrasi pajak sebesar  $1\%$  akan meningkatkan kepatuhan wajib pajak sebesar  $12,9\%$ . Selain itu, nilai koefisien determinasi ( $R^2$ ) sebesar  $0,061$  menunjukkan bahwa  $6,1\%$  variasi kepatuhan wajib pajak dapat dijelaskan oleh modernisasi administrasi pajak, sedangkan sisanya sebesar  $93,9\%$  dipengaruhi oleh faktor lain di luar penelitian ini..

**Kata Kunci :** Modernisasi Administrasi Pajak, Kepatuhan Wajib Pajak, Kendaraan Bermotor.

## 1. INTRODUCTION

Taxes are mandatory levies paid by the people to the state and used for the benefit of the government and the general public (Milleani & Maryono, 2020). Taxes are a source of state revenue for development and ensuring public welfare (Agil Krisna Rivanda, 2022). Due to the crucial role of taxes in a country's development, it is crucial for taxpayers to be aware of and comply with their tax obligations in accordance with applicable provisions and regulations.

The role of taxes is very important so that it can be seen from its contribution to the State Revenue and Expenditure Budget (APBN). Around 70% of state budget revenue comes from taxes. This tax is used for the welfare of the people, for example the construction of public facilities such as roads, schools, bridges, and hospitals. Therefore, in maximizing the potential for tax revenue, tax collection needs to be carried out optimally

The imposition of taxes in Indonesia can be grouped into two parts, namely taxes collected and managed by the central government called Central Taxes and taxes collected and managed by local governments called Regional Taxes. According to Law Number 28 of 2009, Regional Taxes are mandatory contributions to the region owed by individuals or business entities that are coercive based on the law, by not receiving direct rewards and used for regional purposes for the greatest prosperity of the people (Utina & Gobel, 2020).

Motor vehicle tax is one of the largest contributors to regional original revenue (PAD) (Khristiana & Pramesthi, 2020). This is because transportation has become a vital need for the community, encompassing not only public transportation but also private transportation. Therefore, motor vehicle tax has significant potential to increase regional revenue. However, the reality on the ground shows that the increase in the number of motorized vehicles is not commensurate with taxpayer compliance. Some people still feel burdened by the obligation to pay taxes, especially those with low incomes that are only sufficient to meet daily needs. Meanwhile, some individuals with high incomes are reluctant to pay taxes for various reasons, such as a lack of trust in the management of tax funds, the existence of illegal levies, and the complexity of the document processing process and the perceived ineffectiveness of tax services. These various obstacles ultimately reduce taxpayer compliance.



Gorontalo City has a considerable source of regional revenue that comes from regional tax revenues which function to improve the system and mechanism of autonomous regional development. For this reason, the Gorontalo City government through SAMSAT as a government institution needs to take policy steps to increase regional revenue revenue, especially the compliance of motor vehicle tax taxpayers. The following is a table of motor vehicle tax arrears in Gorontalo province in 2019-2023.

**Tabel 1. Motor Vehicle Tax Arrears in Gorontalo Province**

No	Years	Arrears
1	2019	28.251.964.797
2	2020	27.988.246.624
3	2021	26.020.188.818
4	2022	26.693.690.762
5	2023	25.813.738.149

Based on the table above, the motor vehicle tax arrears in 2019-2023 can be seen that although there was a decrease in the 2020-2021 period, in the 2022 period the arrears increased again before finally decreasing again in 2023. These fluctuations show that the level of compliance of motor vehicle taxpayers in Gorontalo City is still unstable and has not reached optimal results. Therefore, the researcher chose to research the theme of compliance of motor vehicle taxpayers. Taxpayer compliance is one of the important factors that has a major influence on efforts to increase state revenue in the tax sector (Guna et al., 2022).

In order to improve taxpayer compliance, the government seeks to improve the tax administration system that is relevant to the times in the digital era (Lim & Febriany, 2022). Presidential Regulation Number 5 of 2015 Article 22 concerning the Implementation of the One-Stop Manunggal Administration System for Motor Vehicles, "to improve the quality of office services with SAMSAT, it can be done by forming auxiliary units such as SAMSAT auxiliary, SAMSAT outlets / corner / payment points / outlets; samsat Drive Thru, SAMSAT mobile vehicle registration office, SAMSAT delivery order/door to door; E-Samsat and the development of other SAMSAT are in accordance with technological advances and community expectations". Some of the new breakthroughs that have been practiced by the government in SAMSAT Gorontalo City are Warkop SAMSAT, SAMSAT Delivery, SAMSAT Drive Thru, and SAMSAT mobile vehicle registration office. With all these services, it is hoped that taxpayers will obediently pay taxes and be able to make timely payments so that they can increase taxpayer compliance and regional revenue. This service is designed to make it easier for taxpayers, but the reality shows that there are still obstacles, such as lack of socialization, limited facilities, and taxpayer behavior that delays payment obligations. This raises the question: to what extent is the modernization carried out really able to increase the compliance of motor vehicle taxpayers in Gorontalo City.

Basically, there has been research related to the variables of tax administration modernization, as has been done by (Sembiring & Hasibuan, 2023) which concluded that the influence of tax administration modernization has a positive and significant effect on motor vehicle taxpayer compliance. Another study conducted by (Ua, 2021) has the same conclusion



that the tax administration modernization system has a positive and significant effect on taxpayer compliance. In addition, research conducted by (Harun et al., 2024) also confirms that the modernization of tax administration realized through public service innovation is able to increase taxpayer compliance. However, not all studies have obtained the same results as those conducted by (Lim & Febriany, 2022) and (Halimatusadiah, 2022) which stated that modernization does not have a significant influence on taxpayer compliance. The difference in this study shows that the influence of modernization variables in tax administration has different results, depending on the readiness of infrastructure, the quality of policy implementation, and the level of taxpayer awareness in each region.

Based on the description of the background of the problem above, although various forms of tax administration modernization have been implemented in the Gorontalo City SAMSAT, vehicle taxpayer compliance has not shown optimal results. Therefore, the researcher is interested in raising this problem, namely about "The Effect of Tax Administration Modernization on Motor Vehicle Taxpayer Compliance (Case Study at the Gorontalo City SAMSAT Office)".

## 2. RESEARCH METHOD

The approach in this study uses a quantitative method. Quantitative research is the activity of collecting, processing, analyzing, and presenting numerical data objectively to solve problems or test hypotheses (Amelia et al., 2023), which aims to develop general principles, as expressed by Nikolaus Duli (2019:3). According to (Sugiyono, 2015: 23) the definition of quantitative research method is as a research method based on the philosophy of positivism, used to research on a specific population or sample, data collection using research instruments, quantitative or statistical data analysis with the aim of testing the hypothesis that has been determined.

The population in this study is motor vehicle taxpayers registered in SAMSAT in the Gorontalo City area, which is 144,690 taxpayers. In this study, the sampling technique used is proportional random sampling, which is a random sampling technique that considers the proportion of subpopulations, namely the types of two-wheeled and four-wheeled vehicles. Based on the slovin formula used in this study with an error rate of 10%, the total number of respondents was 100 people consisting of 83 two-wheeled vehicle taxpayers and 17 four-wheeled vehicle taxpayers. The researcher collected primary data by conducting a survey at the Gorontalo City SAMSAT office and also distributed questionnaires to taxpayers at the Gorontalo City SAMSAT office. The data analysis techniques used in this study are data quality test, classical assumption test, simple linear regression analysis and hypothesis testing.

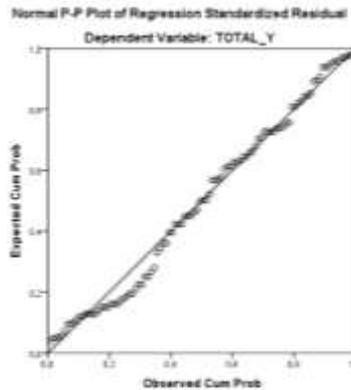


### 3. RESULT AND DISCUSSION

#### Classical Assumption Test Results

##### a. Normality Test

The normality test used in this study is to use graphical analysis, or compare the cumulative distribution of actual data with the cumulative distribution of normal distribution by looking at the normal probability plot graph.



Source: SPSS processed data, 2025

**Figure 1. Results of the Data Normality Test**

Based on the image above, it can be seen that the data (points) are spread around the diagonal line. Based on the existing provision, the data is said to be normal when the points follow a diagonal line, so that with the fulfillment of these criteria, it is said that the regression model has normally distributed data. In addition, the normality test can also be tested using the Kolmogorof Smirnov method. The decision-making criteria are If the test results have a significance level of  $> 0.05$ , it means that the data on the variables are distributed normally. Conversely, if the test results have a significance level of  $< 0.05$ , it means that the data on the variables are abnormally distributed. The following are the results of the data normality test.

**Tabel 2. Results of the Data Normality Test**

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,74425340
Most Extreme Differences	Absolute	,086
	Positive	,086
	Negative	-,049
Test Statistic		,086
Asymp. Sig. (2-tailed)		,063 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.



c. Lilliefors Significance Correction.

Source: SPSS processed data, 2025

Based on the results of the above test, the Kolmogorov-Smirnov Z value was obtained an asymp value. Sig. (2-tailed) or a probability of 0.063 which is above 0.05 So it can be concluded that the results of the regression model normality test show that the residual value of the model is normally distributed.

**b. Multicollinearity Test Results**

The results of multicollinearity analysis can also be seen from the Colinearity Diagnostic table on the SPSS 23 output.

**Table 3. Multicollinearity Test Results**

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Modernization of Tax Administration	1,000	1,000

a. Dependent Variable: Compliance of motor vehicle taxpayers

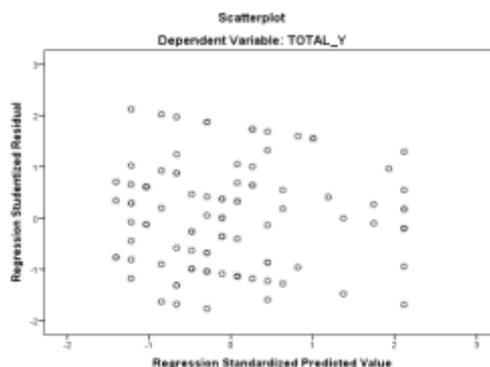
Source: SPSS processed data, 2025

Based on the results of the analysis in the table above, it can be seen that the VIF value for the Tax Administration Modernization variable (X) is 1,000 which means that the number is below 10 as required. Meanwhile, the tolerance value obtained for each variable is 1,000 which means that the number is below or close to the number 1. Thus, it can be concluded that the independent variables in this study did not occur symptoms of multicollinearity.

**c. Heterokedasticity Test Results**

The heteroscedasity test is a test that aims to test whether in a regression there is a difference in variance from the existing residual data. The following image is the result of data processing (Scatterplot) to test heterokedasticity

:



**Figure 2. Heterokedasticity Test Results**



Based on the above figure, the heterokedasticity test shows that the dots do not form a specific pattern and there is no clear pattern. So that if based on the image, it is not a symptom of heterokedasticity.

#### d. Simple Regression Analysis

Simple linear regression analysis is used to see the influence of independent variables on bound variables. The results of the analysis with the help of the SPSS program are shown in the following table:

**Table 4. Results of the Simple Regression Analysis Test Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	24,918	4,044		6,162	,000
	Total_X	,129	,051	,246	2,514	,014

a. Dependent Variable: Motor Vehicle Taxpayer Compliance

Source: SPSS processed data, 2025

Based on the results of the above analysis, the regression coefficient value of the Tax Administration Modernization variable is 0.129 or 12.9% which states that an additional 1% of the tax administration modernization value will increase taxpayer compliance by 12.9%. The regression coefficient has a positive value, so it can be said that the direction of the influence of tax administration modernization (X) on the Compliance of Motor Vehicle Taxpayers (Y) is positive.

#### e. Hypothesis Test Results

##### 1). Partial t-test

The test results using SPSS 23 are as follows:

**Table 5. Partial Test Results (T Test) Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	24,918	4,044		6,162	,000
	Total_X	,129	,051	,246	2,514	,014

a. Dependent Variable: Motor Vehicle Taxpayer Compliance

Source: SPSS processed data, 2025

Based on the table of test results that have been carried out above, it can be seen that the results of the regression analysis obtained a t-count value of 2.514 > t-table of 1.98762 and a significance value of 0.014 < 0.05, so it can be concluded that the variable of Tax Administration Modernization (X) has a positive and significant effect on the compliance of motor vehicle taxpayers (Y). (H1 accepted).



## 2). Determination Coefficient Test Results

The value of the determination coefficient is a value whose magnitude ranges from 0%-100%. To find out the magnitude of the coefficient of determination ( $R^2$ ), you can see the following table:

**Tabel 6. Determination Coefficient Test Results  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,246 <sup>a</sup>	,061	,051	2,75822

a. Predictors: (Constant), Modernization of tax administration

b. Dependent Variable: Compliance of motor vehicle taxpayers

Source: SPSS processed data, 2025

Based on the results of the analysis of the determination coefficient in the table above, it shows that the amount of the adjusted determination coefficient or the R Square number is 0.061 or 6.1%. This value shows that the variability of motor vehicle taxpayer compliance of 6.1% can be explained by the variable of tax administration modernization. Meanwhile, the remaining 93.9% can be explained by other variables that are not included in this research model

## Discussion

Based on the results of hypothesis testing, it was found that the modernization of tax administration has a positive and significant effect on the compliance of motor vehicle taxpayers. Positive results show that every improvement in the quality and innovation of tax administration services will also be followed by an increase in taxpayer compliance. In other words, increasingly modern tax services will encourage taxpayers to be more timely and compliant in carrying out their obligations. This shows that modernization in the aspect of tax services is indeed directly benefited by taxpayers, thereby encouraging increased compliance in paying motor vehicle taxes.

The results of this study can be explained using Fritz Hieder's Attribution Theory, which states that a person's behavior is influenced by a combination of internal and external factors. In this context, taxpayer compliance is determined not only by personal awareness or internal motivation, but also by external factors such as convenience, convenience, and quality of services provided by the tax authorities. Modernization in tax services at SAMSAT is realized through various innovations, such as Main SAMSAT Office, Warkop SAMSAT, SAMSAT Delivery, SAMSAT Drive Thru and SAMSAT mobile vehicle registration office.

The results of this study are in accordance with research conducted by (Sembiring & Hasibuan, 2023) with research results showing that modernization of tax administration has a positive and significant effect on the compliance of motor vehicle taxpayers. The same thing was also stated by (Putri, 2021) with the results of his research showing that the modernization



of the tax administration system has a positive and significant effect on the compliance of motor vehicle taxpayers. Not only that, research conducted (Tanjung, 2023), (Fauzah, 2020), (Milasari, 2023) and (Wicaksana & Ery, 2022) found that the modernization of tax administration has a positive and significant effect on the compliance of motor vehicle taxpayers.

In addition, there are research results that are not in line with this research, namely the results of research conducted by (Hariyati et al, 2025) with research results that show that the modernization of tax administration has no effect on the compliance of motor vehicle taxpayers. Research conducted by (Amalia & Anwar, 2023) and (Fauzi & Elly, 2025) also found that the modernization of tax administration has no effect on the compliance of motor vehicle taxpayers.

#### 4. CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that the modernization of tax administration carried out by the Gorontalo City SAMSAT has a positive and significant effect on the compliance of motor vehicle taxpayers. Positive results show that the modernization of services at SAMSAT Gorontalo City is realized through various innovations, such as Main SAMSAT Office, Warkop SAMSAT, SAMSAT Delivery, SAMSAT Drive Thru and SAMSAT mobile vehicle registration office, which provide convenience, alternative options and reduce administrative obstacles in the tax payment process. This diversity of services allows taxpayers to choose payment methods according to their needs and conditions. This is in line with Attribution Theory, where taxpayers' compliant behavior is influenced by a combination of internal factors, such as awareness and motivation, as well as external factors, such as ease of access, convenience, and quality of service.

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