



Analysis of Taxpayer Compliance Level in Paying Land and Building Tax Case Study: City of Surabaya

Dania Nur Arifah^{1*}, Marseto¹, Riko Setya Wijaya¹

¹Ekonomi Pembanguna, UPN Veteran Jawa Timur, Surabaya, Indonesia

Received: January 10, 2025

Revised: March 15, 2025

Accepted: March 25, 2025

Published: March 31, 2025

Corresponding Author:

Dania Nur Arifah

danianuarifah89@gmail.com

DOI: [10.29303/ujcs.v6i1.854](https://doi.org/10.29303/ujcs.v6i1.854)

© 2025 The Authors. This open access article is distributed under a (CC-BY License)



Abstract: This study examines the compliance level of taxpayers in paying Land and Building Tax (PBB) in Surabaya City, a significant source of local revenue. The research aims to identify factors influencing taxpayer compliance and assess the effectiveness of existing tax administration services. Using a qualitative descriptive-analytical approach, data were collected through in-depth interviews, observations, and documentation. The findings reveal varied compliance levels across different UPTB areas, with key influencing factors including tax awareness, service quality, and enforcement of penalties. This study contributes to understanding taxpayer behavior in urban settings and offers insights for policymakers to enhance tax compliance through improved service quality and targeted educational campaigns.

Keywords: Taxpayer Compliance; Land and Building Tax; Surabaya City; Tax Awareness; Service Quality.

Introduction

Taxes are the largest source of revenue for the Indonesian state. This is reflected in the State Revenue and Expenditure Budget (APBN), where the tax sector makes a very significant contribution to state revenue.

Taxes in Indonesia are divided into two main types, namely central taxes and regional taxes. Central taxes include Value Added Tax (VAT), Income Tax (PPH), and Stamp Duty. Meanwhile, regional taxes are contributions that must be paid by individuals or entities to local governments without balanced direct rewards, and are coercive based on laws and regulations these regional taxes are used to finance the implementation of government and development at the regional level. Some types of regional taxes include Land and Building Tax (PBB), Land and Building Rights Acquisition Duty (BPHTB), Motor Vehicle Tax (PKB), Motor Vehicle Name Return Tax (BBN-KB), as well as hotel, entertainment, restaurant, parking, billboard, cigarette, street lighting, and groundwater tax.

The Land and Building Tax (Pajak Bumi dan Bangunan/PBB) is one of the important components of Regional Original Revenue (Pendapatan Asli Daerah/PAD), which plays a major role in supporting regional development. Based on Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, the Land and Building Tax, which was previously a central tax, now most of its revenue is handed over to local governments. The Land and Building Tax is a tax imposed on those who own, control, or benefit from the land and/or buildings. The earth in this context includes the surface as well as the layer underneath, while a building is a construction that stands or is permanently laid on the ground or water, which is used as a residence or business.

The subject of the Land and Building Tax is an individual or entity that owns the rights to the land and buildings. The determination of tax subjects is carried out by the Director General of Taxes. If taxpayers object to the determination, they have the right to file an objection in writing in accordance with the provisions in

How to Cite:

Arifah, D. N., Marseto, M., & Wijaya, R. S. (2025). Analysis of Taxpayer Compliance Level in Paying Land and Building Tax Case Study: City of Surabaya. *Unram Journal of Community Service*, 6(1), 156-162. <https://doi.org/10.29303/ujcs.v6i1.854>

Article 4 paragraph 4 of the Land and Building Tax Law (Kusumaningrum et al., 2020).

According to (Kowel et al., 2019), taxpayer compliance reflects a situation in which taxpayers are able to carry out all their obligations as well as fulfill their taxation-related rights. Tax compliance can be categorized into two types:

1. Formal Compliance. Formal compliance is a condition in which taxpayers fulfill their tax obligations in accordance with the provisions of the law. Aspects of formal compliance include: (a) Pay taxes on time; (b) Pay taxes in the appropriate amount; (c) It does not have arrears of Land and Building Tax (PBB).

2. Material compliance refers to the substantial fulfillment of tax obligations, including: (a) The willingness of taxpayers to provide tax information when needed by the officer; (b) Taxpayers' cooperative attitude towards tax officers during the administrative process; (c) The belief that carrying out tax obligations is part of the responsibility of being a good citizen.

According to (Riswanto et al., 2017), it is added that compliance in paying taxes occurs when taxpayers fulfill their obligations in accordance with applicable regulations. This compliance can be interpreted as compliance with tax rules that have been set. One of the factors that affect taxpayer compliance is the quality of services provided by tax officers, which includes the payment process as well as the delivery of information and advice related to the Land and Building Tax. Adequate information helps people understand payment deadlines and the amount of taxes that must be paid.

The Theory of Planned Behavior (TPB) developed by Ajzen and Fishbein explains that tax compliance behavior is influenced by behavioral intent, which is influenced by attitudes towards behavior and subjective norms. In 1991, Ajzen added the perceptual behavior control variable to the TPB, which affects a person's behavior either directly or through the intention to behave. This theory is often used to examine tax compliance behavior in different countries. According to (Anugrah & Fitriandi, 2022) attitudes, subjective norms, and behavior control have a significant influence on taxpayers' compliance intentions.

According to (Agun et al., 2022), Behavior can be influenced by internal factors, which come from the individual's personal control, or external, which are influenced by external situations. In taxpayer compliance, internal factors such as tax knowledge and awareness, as well as external factors such as socialization and tax sanctions, play an important role. Attribution theory suggests that individuals tend to determine whether a person's behavior is caused by internal or external factors.

In the context of the city of Surabaya, as the second largest metropolitan city in Indonesia, PBB revenues play a vital role in financing infrastructure, public services and social programs that directly impact the community. The level of compliance of taxpayers directly affects the sustainability of this development program. In the city of Surabaya, as the second largest metropolitan city in Indonesia, PBB revenues are essential for financing infrastructure, public services, and social programs that have a direct impact on society. The level of taxpayer compliance affects the sustainability of the development program. Efforts to improve taxpayer compliance in Surabaya continue to be carried out, although challenges remain. Data from the Regional Revenue Agency (Bapenda) of Surabaya City shows that the realization of PBB until the end of 2024 reaches around 78%, which means that there are 22% of unfulfilled tax obligations.

The social context in Surabaya shows that public awareness and understanding of the obligation to pay the PBB varies. Factors such as education level, income, and access to tax information affect taxpayer behavior. Perception of the quality of tax services and the sanctions applied also play a role in determining the level of compliance. Research in various regions shows that tax knowledge and taxpayer awareness have a positive influence on compliance in paying the Land and Building Tax. The following is a comparison of revenues from the Land and Building Tax sector over the last three years (2020-2022).

Table 1. A comparison of revenues from the Land and Building Tax sector over the last three years (2020-2022)

Year	SPPT Printed	Target (IDR)	SSPD	
			Realization	Nominal (IDR)
2020	784.158	1.247.831.705.255	587.660	1.267.390.077.737
2021	792.502	1.227.836.058.286	582.127	1.274.233.349.989
2022	799.891	1.469.595.742.368	598.467	1.383.793.705.392

Source: Bapenda Surabaya, 2024.

From the available data, it can be seen that the realization of Land and Building Tax (PBB) revenues and targets in the city of Surabaya has increased from 2020 to 2022. In 2020, the PBB target of IDR 1,247,831,705,255 was realized at IDR 1,267,390,077,737. In 2021, it also recorded an increase, with a target of IDR 1,227,836,058,286 and a realization of IDR 1,274,233,349,989. However, in 2022, although the target increased to IDR 1,469,595,742,368, the realization only reached IDR 1,383,793,705,392.

Efforts to digitize tax services by the Surabaya City Government through the online PBB platform allow taxpayers to make payments and access information online. However, the adoption of this technology has not

been completely evenly distributed across all levels of society. Some taxpayers still face obstacles in accessing or using digital services, potentially affecting their compliance levels. In addition, the existence of uncollected PBB arrears of up to IDR 66,020,234,078 in 2018 shows that the compliance of PBB taxpayers in Surabaya still needs to be improved (Pangestie & Setyawan, 2019).

This non-compliance has a direct impact on local government revenues, which in turn affects the development of infrastructure and public services. Revenue from the Land and Building Tax is very important to fund various development programs whose benefits are felt by all the people of Surabaya. Therefore, a low level of compliance can hinder efforts to improve citizens' welfare (Pajak et al., 2024).

Previous research has identified various factors that affect taxpayer compliance, such as tax knowledge, awareness, sanctions, and quality of service. However, studies that specifically discuss the context of the city of Surabaya are still limited. Several studies indicate that factors such as motivation, fiscal services, and tax sanctions do not always have a significant effect on taxpayer compliance in the region (Satria Supriatna, 2021). However, these results may be different if applied in Surabaya which has unique characteristics.

This research gap shows the need for a more in-depth study of the factors that affect the compliance of PBB taxpayers in Surabaya. By understanding the local context and characteristics of taxpayers in these cities, more effective strategies can be designed to improve compliance. In addition, analysis of the effectiveness of public service digitization programs and their socialization to the community is also an important area that needs to be researched (Faizin et al., 2016).

This study aims to analyze the level of compliance of taxpayers in paying PBB in the city of Surabaya and identify the factors that affect it. This study will explore the role of tax knowledge, taxpayer awareness, service quality, sanctions, and technology adoption in determining compliance levels. Through a qualitative approach, this research will explore the perspectives of individual and group taxpayers to gain an in-depth understanding.

It is hoped that the results of this study can provide new insights for the Surabaya City Government in formulating more effective policies to improve taxpayer compliance. In addition, the results of this study can also be a reference for other researchers in developing similar studies in other areas. For the public, increasing compliance in paying the PBB will have a positive impact on the quality of public services and better infrastructure development.

Method

This study uses a qualitative approach with a descriptive-analytical design. The goal is to deeply understand the phenomenon of taxpayer compliance in paying Land and Building Tax (PBB) in the City of Surabaya. This research explores the experiences, perceptions, and views of individuals and groups that are the subject of the research. This approach is appropriate to explore internal (such as taxpayer awareness and knowledge) and external (such as the quality of tax services and government policies) that affect taxpayer compliance.

This qualitative approach is particularly relevant for understanding social contexts, values, and perceptions that cannot be expressed with quantitative data alone. This study seeks to identify factors that encourage or hinder taxpayer compliance, including subjective aspects such as legal awareness, perception of government services, and tax payment culture. The main instruments in this study include:

- a. In-Depth Interviews: Conducted with taxpayers and related parties to collect data. These interviews are semi-structured, allowing researchers to follow the flow of the conversation while remaining focused on the main question.
- b. Observation: Direct observation of the tax payment process at the UPTB office or through an online platform to understand the obstacles and challenges faced by taxpayers.
- c. Documentation: Collection of documents such as tax revenue reports, PBB related government policies, and statistical data on tax compliance.

Data Collection Process:

- a. Identification of Research Subjects: Determine research subjects, such as taxpayers with various individual characteristics and tax officers.
- b. Interviews: Organized based on research objectives and include questions related to factors affecting taxpayer compliance.
- c. Primary Data Collection: Observation is carried out at the tax payment location to observe the process and behavior of taxpayers.
- d. Secondary Data Collection: Collecting data from official documents, annual reports, or publications of the Surabaya local government.

Result and Discussion

Taxpayer Compliance Level in Paying PBB in the City of Surabaya in 2020-2022

Data collected from the Regional Revenue Agency (Bapenda) of Surabaya City, along with information

obtained from interviews with information, were used in the research conducted by the author.

Based on research, the realization of Surabaya City's Land and Building Tax (PBB) revenue from 2020 to 2022 has reached the target. In addition, we can use a formula to determine whether or not taxpayers are compliant in paying Land and Building Taxes, according to the tax provisions.

$$\text{PBB repayment compliance} = \frac{\text{SPPT that has been paid off} \times 100\%}{\text{SPPT issued}}$$

Source: Dirjen Pajak, 2016

From the formula above, it can be concluded that the results of the Taxpayer Compliance Level Criteria are as follows:

Table 1. Criteria for Taxpayer Compliance Level

Persentase (%)	Criteria
>100%	Very compliant
81 -100 %	Compliant
61 - 80	Compliant Enough
< 60	Non-compliant

To understand the extent of taxpayers' compliance in paying the Land and Building Tax (PBB), an analysis was carried out that aimed to measure the level of compliance as follows:

Table 2. Taxpayer Compliance Level in the UPTB 1 Surabaya Area.

Year	SPPT Printed	SSPD Paid	Taxpayer Compliance Rate (%)	Taxpayer Compliance Criteria
2020	147.224	105.015	71%	Compliant Enough
2021	148.340	101.027	68%	Compliant Enough
2022	149.522	105.823	71%	Compliant Enough

From the table 2, it can be concluded that the level of compliance of taxpayers in the payment of Land and Building Tax (PBB) in the UPTB 1 Region is quite high. In 2020 with a percentage value of 71%, in 2021 it decreased to 68% but still quite compliant, and in 2022 it rose again to 71%.

Table 3. Taxpayer Compliance Level in the UPTB 2 Region

Year	SPPT Printed	SSPD Paid	Taxpayer Compliance Rate (%)	Taxpayer Compliance Criteria
2020	178.335	133.407	75%	Compliant Enough
2021	180.275	134.308	75%	Compliant Enough
2022	182.510	136.406	75%	Compliant Enough

Table 3 shows that the level of taxpayer compliance in paying Land and Building Tax (PBB) in the UPTB 2 area is equal to 75% or quite compliant.

Table 4. Taxpayer Compliance Level in the UPTB Region 3

Year	SPPT Printed	SSPD Paid	Taxpayer Compliance Rate (%)	Taxpayer Compliance Criteria
2020	128.909	104.071	81%	Compliant
2021	130.105	100.802	77%	Compliant Enough
2022	130.941	99.814	76%	Compliant Enough

From table 4 it shows that the level of taxpayer compliance in the payment of Land and Building Tax in the UPTB 3 area has reached 81% or compliance in 2020. Then in 2021, it has a percentage of 77% or quite compliant, and in 2022 with a percentage of taxpayer compliance of 76% or quite compliant. In the UPTB 3 area, the level of compliance of taxpayers is classified as compliant because they understand the importance of the Land and Building Tax and the perception factors about the implementation of fines.

Table 5. Taxpayer Compliance Level in the UPTB Region 4

Year	SPPT Printed	SSPD Paid	Taxpayer Compliance Rate (%)	Taxpayer Compliance Criteria
2020	169.618	123.003	73%	Compliant Enough
2021	172.962	124.541	72%	Compliant Enough
2022	175.244	129.996	74%	Compliant Enough

From Table 5, it can be concluded that the level of compliance of taxpayers in the UPTB 4 area is in the group of quite compliant. In 2020, the percentage of taxpayer compliance was at 73%. In 2021, the taxpayer compliance rate was 72% and in 2022 the compliance rate was 74%.

Table 6. Taxpayer Compliance Level in UPTB Region 5

Year	SPPT Printed	SSPD Paid	Taxpayer Compliance Rate (%)	Taxpayer Compliance Criteria
2020	160.072	122.164	76%	Compliant Enough
2021	160.820	121.449	76%	Compliant Enough
2022	161.674	126.428	78%	Compliant Enough

Based on the data in Table 6, the level of taxpayer compliance in 2020 was recorded at 76%. This figure remained stable in 2021, with the same level of compliance, and increased slightly to 78% in 2022. In the UPTB 5 area, the level of compliance is quite good, considering that the community has begun to understand the importance of the Land and Building Tax (PBB) and the impact of potential sanctions or fines.

Although in general, the level of taxpayer compliance has reached the set target, there are still a number of taxpayers who have not fulfilled their obligations or are in arrears in paying the Land and Building Tax. This is more influenced by the lack of understanding and awareness from the public. Therefore, the steps that should be taken by the Surabaya City Government are to continue to carry out routine socialization, in order to increase public knowledge and participation in the management and payment of PBB. In addition, there is a need to improve services and communication to the community, such as through a door to door approach, the use of social media, and the installation of banners and pamphlets.

Although there are various challenges in efforts to improve compliance with the Land and Building Tax, the author's interviews with relevant parties show that these obstacles can be minimized through several strategic steps. The government must be more active in making the public aware of tax obligations. This can be done through counseling or socialization that is carried out regularly, as well as intensive training to increase public awareness. In addition, the tax policy implemented should be used as a means to stimulate taxpayers to be more aware and orderly in fulfilling their tax obligations. There are three forms of awareness that need to be built regarding PBB payments, namely:

- a. Awareness that taxes are a contribution to supporting the development of the country. With this understanding, taxpayers will feel that they are not harmed by tax obligations and will be more willing to pay the PBB.
- b. Awareness of the negative impact of delaying tax payments or reducing the tax burden on the state. Taxpayers will be more motivated to pay on time after realizing that delays or tax reductions can reduce the country's financial resources which has an impact on hindering development.
- c. Awareness that taxes are regulated by law and are obligations that must be complied with. Taxpayers will better understand that tax payment is an obligation protected by law and is the responsibility of every citizen.

Strategies to Increase PBB Revenue

Better development will certainly have an impact on the welfare of the community. One of the sources of

revenue that is quite potential, the Surabaya City Government also carries out several strategies to increase PBB revenue. Thus, the Land and Building Tax Contribution to Regional Original Revenue (Pendapatan Asli Daerah/PAD) can continue to increase. Until now, the strategies that have been carried out by the Surabaya City Regional Revenue Agency to increase PBB revenues are as follows:

- a. Carry out direct socialization to the community with a door to door approach.

In this activity, Bapenda officers visit the taxpayer's home or place of business to submit the Tax Payable Notification Letter (SPPT). The letter lists the amount of tax that must be paid, the payment deadline, and the procedures that need to be followed by the taxpayer. In addition, the officer also conveyed the importance of taxes for regional development and how the taxes paid can support various government programs that benefit the community. To make payments easier, Bapenda collaborates with Bank Java Timur, which provides various payment channels such as mobile banking, e-wallets, or direct payments at bank branches.

This door-to-door approach has various significant advantages. First, information conveyed directly and personally will make it easier for taxpayers to understand their obligations, which in turn can improve their compliance (M. Hasan Ma'ruf & Sri Supatminingsih, 2020).

The collaboration with Bank East Java also simplifies the payment process by providing a variety of flexible payment options, reducing barriers for taxpayers who have difficulty making payments at Bapenda offices or banks. With this direct reminder and ease of payment, it is hoped that late tax payments can be minimized, which will have a positive impact on increasing regional revenue and reducing administrative burden. In addition, door-to-door socialization also strengthens the relationship between the local government and the community. Citizens feel more valued because they are given direct attention, which can increase their trust in the government. This approach is also an opportunity to educate the public about their rights and obligations as taxpayers. Officers can answer questions that may arise, especially for taxpayers who do not fully understand their obligations. This process also provides an opportunity to verify and improve existing tax data, which will support more accurate and efficient tax management in the future. Thus, this socialization not only increases tax compliance, but also has a positive impact on the quality of public services and the continuity of regional development.



Figure 1. Socialization through door to door system

- b. Carry out socialization using banners and pamphlets, especially before the payment is due. Banners will be installed in strategic locations where many people pass by, while pamphlets will be distributed through social media and the official website of Bapenda Surabaya.



Figure 2. PBB SPPT issuance pamphlets through Bapenda Surabaya's social media.

- c. Holding a Mobile Car (Mobling) means one of the programs implemented by the Regional Revenue Agency (Bapenda) to make it easier for taxpayers to pay Land and Building Tax (PBB). The program uses special vehicles equipped with equipment to receive direct tax payments in strategic locations. The locations chosen for the implementation of mobling include the RW Hall, Kelurahan, as well as tourist attractions that are crowded with people, such as the

Square and the Old City of Surabaya. The main purpose of mobling is to provide convenience for taxpayers who have difficulty accessing the Bapenda office or other tax service offices, so that they can make PBB payments at a location that is closer and easier to reach.

The benefits of this mobility program are very significant. First, this program makes it easier for taxpayers to access, especially for those who live far from service offices or do not have time to come in person. Second, with the ease of making payments, the mobeling program can increase the level of taxpayer compliance, because people are more motivated to pay taxes on time. In addition, mobeling can also increase the effectiveness of regional revenues, because more taxpayers make payments without delay, so that PBB revenues can be maximized.

In addition, mobeling also plays a role in tax socialization to the public. This program not only provides payment services, but also serves as a means to provide information about the importance of tax obligations, as well as its benefits for regional development (Faizin et al., 2016). With this program, Bapenda can improve the quality of public services, which in turn can strengthen public trust in the government. Overall, mobeling is a strategic step that not only makes it easier for people to fulfill their tax obligations, but also supports increasing regional revenue from the PBB sector.



Figure 3. PBB Payment Services via Mobeling

Conclusion

Based on the results of the analysis, this study succeeded in identifying several important findings. The level of taxpayer compliance with the payment of Land and Building Tax (Pajak Bumi dan Bangunan/PBB) in the city of Surabaya shows variations between UPTB regions, with most areas being at a fairly good level of compliance. Despite fluctuations, compliance rates in most regions remain in the category of compliant enough to comply. Factors such as tax awareness, perception of the quality of tax services, and sanctions

applied have been proven to have a significant influence on the level of taxpayer compliance.

This study aims to identify various factors that affect the level of compliance of taxpayers, and the results support the hypothesis that internal factors, such as tax knowledge, as well as external factors, such as the quality of tax services, have a large impact. These findings also reinforce the theory of Planned Behavior, which explains that the intention to obey is influenced by attitudes, subjective norms, and behavioral control.

The practical implications of these findings are very relevant for the Surabaya City Government. Increasing taxpayer awareness and improving the quality of tax services is an important step in increasing compliance levels. In addition, more effective socialization and the application of technology in the tax payment system, such as online platforms, need to be continuously developed to reach more taxpayers and facilitate access to information.

Future research is suggested to expand the scope of the area studied as well as use a mixed approach between qualitative and quantitative methods to obtain a more complete picture. Further research can also explore the effectiveness of tax service digitization programs and their impact on taxpayer compliance in various community groups. Thus, it is hoped that a deeper understanding of the dynamics of tax compliance in Surabaya can be obtained, which in turn can support the development of more effective and targeted policies.

Acknowledgments

All praise and gratitude are due to Allah SWT, who has granted me mercy, blessings, and strength, enabling me to complete this journal successfully. I would also like to express my deepest thanks to all those who have provided support and contributions in the completion of this journal. In particular, I would like to extend my gratitude to Badan Pendapatan Daerah (Bapenda) Surabaya for providing valuable information, data, and resources that were immensely helpful in this research. I would also like to thank UPTB 1 Surabaya for granting me the opportunity to conduct this study, as well as all the staff who provided invaluable information.

I sincerely express my thanks to my Supervisor for his/her guidance, direction, and constructive feedback throughout the process of writing this journal. I would also like to express my gratitude to my parents, who have continuously provided unwavering support and have been a source of inspiration in my life's journey. Finally, I wish to thank my friends, who have offered moral support, encouragement, and motivation during the research and writing of this journal.

Without the support and assistance of all these individuals, this journal would not have been completed successfully. I hope this research will provide valuable insights and contribute positively to the development of knowledge, particularly in the fields of taxation and local revenue management.

References

- Agun, W. A. N. U., Datrini, L. K., & Amlayasa, A. A. B. (2022). Kepatuhan Wajib Pajak Dalam Memenuhi Kewajiban Perpajakan Orang Pribadi. *WICAKSANA: Jurnal Lingkungan Dan Pembangunan*, 6(1), 23–31. <https://doi.org/10.22225/wicaksana.6.1.2022.23-31>
- Anugrah, M. S. S., & Fitriandi, P. (2022). Analisis Kepatuhan Pajak Berdasarkan Theory of Planned Behavior. *Info Artha*, 6(1), 1–12. <https://doi.org/10.31092/jia.v6i1.1388>
- Faizin, M. R., Ruhana, I., Bisnis, J. A., Administrasi, F. I., Brawijaya, U., Indonesia, D., Pajak, W., Pajak, K. W., & Pajak, K. W. (2016). *View metadata, citation and similar papers at core.ac.uk*. 9(1).
- Kowel, V. A. A., Kalangi, L., & Tangkuman, S. J. (2019). Pengaruh pengetahuan wajib pajak, kesadaran wajib pajak dan modernisasi administrasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di kabupaten Minahasa Selatan. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 7(3), 4251–4260.
- Kusumaningrum, F. R., Luhsasi, D. I., & Sitorus, D. S. (2020). Pengetahuan Dan Kesadaran Masyarakat Dalam Kepatuhan Membayar Pajak Bumi Dan Bangunan Di Dusun Kalipanggang Desa Candirejo Tuntang. *Jurnal Akuntansi Dan Pajak*, 21(01), 24–31. <https://doi.org/10.29040/jap.v21i1.1029>
- M. Hasan Ma'ruf, & Sri Supatminingsih. (2020). Faktor-Faktor Yang Berpengaruh Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *Jurnal Akuntansi Dan Pajak*, 20(2), 9.
- Pajak, P., Online, Y., Badan, D. I., Kota, K., Islamyathi, A., Krystan, N., Gobel, L. Van, & Kadir, J. (2024). 3 1,2,3. 4(3), 9796–9802.
- Pangestie, D. D., & Setyawan, M. D. (2019). Aplikasi Theory of Planned Behaviour : Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kota Surabaya. *Jurnal Akuntansi Unesa*, 8(1), 1–10.
- Riswanto, A., Ningsih, S. R., & Daryati, D. (2017). Pengendalian Intern Dan Pemberian Kredit Usaha: Analisis Peranan Dan Efektifitas Sistem. *Jurnal Riset Akuntansi Dan Keuangan*, 4(3), 419–428. <https://doi.org/10.17509/jrak.v4i3.4670>
- Satria Supriatna. (2021). Analisa Analisa Kepatuhan Wajib Pajak Bumi Dan Bangunan (Pbb) Di Desa Padamukti Tahun 2017 - 2020. *EKBIS (Ekonomi & Bisnis)*, 9(1), 79–94. <https://doi.org/10.56689/ekbis.v9i1.456>