DAFTAR PUSTAKA

Aliviany, D., & Kristianti Maharani, N. (2023). Pengaruh Pengetahuan Wajib Pajak, Kualitas Pelayanan Fiskus, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi Bisnis Dan Akuntansi*, *3*(3), 14–26. https://doi.org/10.55606/jebaku.v3i3.2550

Amalia, D., Hidayat, W. W., & Ningrum, E. P. (2024). Pengaruh Pengetahuan Perpajakan, Modernisasi Sistem Administrasi, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kelurahan Padurenan. *SENTRI: Jurnal Riset Ilmiah*, *3*(3), 1626–1636. https://doi.org/10.55681/sentri.v3i3.2439

Balliyand, A. F. Z., & Azzahra, N. E. F. (2024). The Effect Of Tax Incentives, Tax Rates And Tax Sanctions On Tax Compliance With Tax Services In The Covid-19 Pandemic As A Moderation Variable. *Mizania: Jurnal Akuntansi Dan Ekonomi*, *4*(1), 269–285. https://doi.org/10.46799/jst.v5i2.915

Cendekiawan, M., Suci, S. N., & Qadri, R. A. (2024). Beyond Trisambodo Scandal: How Taxpayers' Perception And Knowledge Influence Their Compliance. *Educoretax*, *4*(3), 350–364. https://doi.org/10.54957/educoretax.v4i3.748

Chudri, I. R., Purnamasari, D., Umar, Z., Syvira, D., & Aceh, U. M. (2023). Analysis Of Influence Factors Msme Taxpayer Compliance With Implementation Of Tax Obligations. *Al-Mal : JurnalAkuntansi Dan Keuangan Islam*, *04*(2), 171–183.

Devi, S., Siregar, A. U., & Sari, W. P. (2022). Modernization's Effect of Tax Administration System, Social Norms, Trust in the Government on Taxpayer Compliance in KP2KP Kutacane. *Jurnal Ilmiah Akuntansi Keuangan Dan Bisnis (JIKABI)*, *1*(2), 195–206. https://doi.org/10.31289/jbi.v1i2.1421

Erdiawan, M. F., Satriawan, B., & Khaddafi, M. (2024). The Effect Of Modernization Of Tax Administration System , Tax Sanctions And Quality Of Tax Services On Individual Taxpayer Compliance With Tax Knowledge As A Moderating Variablenorth Batam Primary Tax Service Office. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration |IJEBAS*, *4*(4), 1360–1372.

Hasan Ma'ruf, M., & Supatminingsih, S. (2020). The Effect of Tax Rate Perception, Tax Understanding, and Tax Sanctions on Tax Compliance with Small and Medium Enterprises (MSME) in Sukoharjo. *Business and Accounting Research (IJEBAR)*, *4*(4), 363–370. http://jurnal.stie-aas.ac.id/index.php/IJEBAR

Jamel, M. F., & Cheisviyanny, C. (2024). Pengaruh Kepercayaan pada Pemerintah dan Persepsi Keadilan Pajak Terhadap Kepatuhan Pajak. *Jurnal*

Eksplorasi Akuntansi, *6*(3), 913–931. https://doi.org/10.24036/jea.v6i3.1505

Karima, A., Muslimin, & Putri, S. Y. (2024). Analysis of Factors that Influence Individual Taxpayer Compliance in Jombang Regency. *Ekombis Review – Jurnal Ilmiah Ekonomi Dan Bisnis*, *12*(4), 1–15.

Kumala, R. N., Oktaviono, N., & Ramdhanny, H. F. (2024). Peran Tax Knowledge dalam Meningkatkan Tax Compliance : Bukti Empiris pada UMKM di Bandung. *Reviu Akuntansi Dan Bisnis Indonesia*, *8*(3). https://doi.org/10.18196/rabin.v8i3.22604

Kurniawan, A., Meliala, R. N. B., & Febrianto, F. R. (2023). FACTORS INFLUENCING TAX COMPLIANCE IN INDONESIA. *Riset*, *5*(1), 014–028. https://doi.org/10.37641/riset.v5i1.214

Lestar, S. M., & Daito, A. (2020). THE INFLUENCE OF TAXATION KNOWLEDGE, TAX SOCIALIZATION AND TAX ADMINISTRATION ON TAXPAYER COMPLIANCE (EMPIRICAL STUDY IN MICRO SMALL AND MEDIUM ENTERPRISES (MSMEs) TOBAT VILLAGE, BALARAJA SUB-DISTRICT, TANGERANG REGENCY, BANTEN PROVINCE). *DIJMS: Dinasti International Journal of Management Science*, *1*(5), 112–124. https://doi.org/10.31933/DIJMS

Mei, M., Keuangan, P., & Stan, N. (2022). *Kepatuhan Wajib Pajak Dari Sudut Pandang Pengetahuan Pajak , Kualitas Pelayanan , Sanksi Pajak : Pemoderasi Preferensi Risiko Taxpayer Compliance from the Perspective of Tax Knowledge , Service Quality , Tax Sanctions : Risk Preference Moderation PENDAHUL*. 3272–3288.

Muliyani, D. A. A. T. &. (2021). *Metodologi Penelitian* (Dr. Ahmad Albar Tanjung & Mulaiyanu (ed.); cetakan pe). Scopindo Media Pustaka.

Nurlis, N., & Ariani, M. (2020). Tax Awareness Moderates Knowledge and Modernization of Tax Administration on Tax Compliance, Survey on MSME taxpayers in South Tangerang City, Indonesia. *International Journal of Management Studies and Social Science Research*, *2*(5), 250–260. www.ijmsssr.org

Patmawati, E. T., & Waluyo. (2022). Determining taxpayer compliance using tax knowledge as moderating variables. *Fair Value : Jurnal Ilmiah Akuntansi Dan Keuangan*, *5*(4), 1986–1993. www.depkop.go.id

Purwanto, & Safira, H. (2020). The Analysis of Corporate Taxpayer Compliance and Its Implication to Self-Assessment System Implementation (Case Study of Tax Officer Pratama Bandung Karees). *International Journal of Economics Development Research*, *1*(3), 213–224.

Putra, D. M. (2023). The Tax Compliance Factors In Individual Taxpayer Perspective. *Jurnal ASET (Akuntansi Riset)*, *15*(1), 13–26.

https://doi.org/10.17509/jaset.v15i1.50985

Putra, E. P., & Tjaraka, H. (2020). Tax Law Enforcement in Strengthening Tax Compliance Behavior of Individual Taxpayers. *Jurnal Akuntansi*, *24*(1), 154. https://doi.org/10.24912/ja.v24i1.664

Rahayu, P., & Suaidah, I. (2022). Pengaruh Keadilan, Perilaku, Persepsi Penerapan Undang-Undang Harmonisasi Peraturan Perpajakan Terhadap Kepatuhan Wajib Pajak. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, *3*(4), 939–945. https://doi.org/10.47065/ekuitas.v3i4.1553

Rioni, Y. S., Fachruddin, W., Damanik, D., & Aulia, Y. (2023). Pengaruh Pemanfaatan Teknologi dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM Pada Desa Lau Gumba Kabupaten Karo. *Nusantara: Jurnal Ilmu Pengetahuan Sosial*, *10*(7), 3648–3645.

Safitri, C., Budiarto, A., & Romadon, A. S. (2023). The Effect Of Tax Knowledge, Tax Dissemination And Modernization Of The Tax Administration System On Taxpayer Compliance (Case Study Of Bandeng Presto Msmes Registered In The Iumk Semarang City). *Jurnal Ekonomi*, *12*(03), 1102–1115. http://ejournal.seaninstitute.or.id/index.php/Ekonomi

Sanusi, A. (2019). *Metodologi Penelitian sosial*. salemba empat.

Sugiarto. (2019). *Metodologi Penelitian Bisnis* (Yeskha (ed.)). Penerbit Andi.

Sugiyono. (2019). *Metode Penelitian Kuantitatif,Kualitatif dan R&D*. Alfabeta.

Wardhani, A. R. I., & Mahrani, S. (2024). Pengaruh Pengetahuan Pajak Dan Modernisasi Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Sosialisasi Perpajakan Sebagai Variabel Moderasi (Studi Kasus Wajib Pajak Orang Pribadi Non Karyawan di DKI Jakarta). *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, *3*(6), 208–223. https://doi.org/10.56799/ekoma.v3i6.4928

Wijaya, V. S., & Yanti, L. D. (2023). Pengaruh Pengetahuan Perpajakan, Tarif Pajak, Mekanisme Pembayaran Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *ECo-Buss*, *6*(1), 206–216. https://doi.org/10.32877/eb.v6i1.611

Wulandari, D., Nodi, A., & Putra, M. (2024). PENGARUH PERUBAHAN TARIF PAJAK, DAN SANKSI PAJAK PENGHASILAN (PPH) FINAL UMKM TERHADAP KEPATUHAN WAJIB PAJAK (STUDI KASUS DI KPP PRATAMA JAKARTA KALIDERES). *JIIC: JURNAL INTELEK INSAN CENDIKIA*, *1*(8), 3413–3420.