

THE INFLUENCE OF DIGITALIZATION AND USER TRUST ON THE EFFECTIVENESS OF THE TAX ADMINISTRATION SYSTEM

La Ode Muhamad Farind¹, Winda Ayu Virginia^{2*}, Fajar Pudo³

^{1,2,3}Politeknik Baubau, Baubau, Indonesia

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CORRESPONDING AUTHOR

Name : Winda Ayu Virginia
Address: Lakarambau Street, Baubau City,
Southeast Sulawesi, Indonesia.
Email : windania88@gmail.com

A B S T R A C T

The phenomenon of tax digitalization through services such as e-filing, e-billing, and DJP Online is expected to improve service quality, transparency, and taxpayer compliance. User trust in digital systems is also an essential factor in ensuring the success of tax administration. This study aims to analyze the influence of digitalization and user trust on the effectiveness of the tax administration system at KPP Pratama Baubau. The research applies a quantitative method with descriptive, causal, and associative approaches. Data were collected through questionnaires distributed to 90 individual taxpayers. The analysis included validity and reliability tests, classical assumption tests, multiple linear regression, t-test, F-test, and coefficient of determination. The results show that both digitalization and user trust have a positive and significant effect, individually and simultaneously, on the effectiveness of tax administration. These findings emphasize that successful tax modernization requires reliable digital infrastructure and transparent, responsive tax services.

INTRODUCTION

Taxes are the main source of state revenue used to finance national development. However, in recent years, Indonesia's tax revenue has experienced fluctuations. In 2020, tax revenue fell significantly to IDR 1,072.11 trillion, a decrease of 19.6% compared to the previous year due to the COVID-19 pandemic. Although it increased again to IDR 1,932.4 trillion in 2024, this achievement still did not meet the APBN target (Sholeh, 2025). This condition indicates that the effectiveness of the tax administration system is an important aspect in supporting the optimization of state revenue. One of the strategic steps of the Directorate General of Taxes (DGT) is the modernization of administration through digitalization.

The main objective of tax digitalization is to improve efficiency, transparency, and accountability in tax administration. If taxpayers perceive the digital system as secure, transparent, and easy to use, the level of effectiveness will increase. Digitalization in taxation is the process of utilizing technology to enhance the effectiveness of tax services. (Syadat & Irwansyah, 2024) It should be noted that digitalization in taxation aims to improve the effectiveness of tax revenue through fast and accountable services. This aligns with (Vial, 2021) who emphasizes four indicators of digitalization: digital technology as a disruption, strategic response, structural change, and value creation. This transformation is realized through various digital applications such as e-filing, e-billing, and DJP Online, which aim to accelerate services, reduce manual errors, and enhance transparency (Choiriah et al., 2025; Feri, & Hapsari, 2024). Beyond technological factors, the success and effectiveness of tax administration systems are also strongly influenced by the level of user trust. Therefore, this study focuses on analyzing the effect of digitalization and user trust on the effectiveness of tax administration at KPP Pratama Baubau.

Modernization of tax administration is a systematic effort to increase state revenue and through administrative reform (Putra, 2020). Modernization is able to change taxpayer behavior towards transparency and accountability by utilizing digital technology (Amah, 2021). Meanwhile, (Indah, 2019) refers to modern tax administration as a reform process that includes software, hardware, and human resources. From an administrative side, taxation is the backbone of a fair and efficient tax system. The

effectiveness of tax administration can be seen from the indicators of taxpayer compliance, service quality, transparency, and tax collection efficiency (Kristiyaningsih, 2018). According to (Hanafi, 2023), stating tax administration is the backbone of a fair and efficient tax system. This view is strengthened by (Hasibuan, 2022) explaining that the modern tax administration system includes the use of information technology, simplification of procedures, and improving the quality of taxpayer services.

The phenomenon at KPP Pratama Baubau also shows that even though the digital system is available, there are still problems in the form of difficulties in accessing online services such as obstacles in the network and unstable system, low digital literacy among some taxpayers, and doubts about data security are involved again when system disruptions that occur when approaching the annual tax reporting deadline often cause frustration. This condition raises questions about the extent to which digitalization and user trust really affect the effectiveness of tax administration in this region.

Previous research has shown that digitalization has been proven to have an effect on service quality and compliance (Juniarti et al., 2025). User trust also plays an important role in the adoption of tax technology. (Khalimi, 2020) refers to trust as the belief that digital systems are reliable and secure. In the context of taxation, (Wildan, 2020) states that taxpayers' trust arises when they believe that fiscal policies are correct and can be complied with. Furthermore, (Albab and Suwardi, 2021) added that transparent and responsive fiscal services can build taxpayer confidence. Based on the description above, this study aims to analyze "the influence of digitalization and user trust on the effectiveness of the tax administration system at KPP Pratama Baubau."

METHODOLOGY

This study uses quantitative methods with descriptive, casual, and associative approaches. The location of this research was carried out at KPP Pratama Baubau. Population: Individual and corporate taxpayers registered with KPP Pratama Baubau. Sample: 90 respondents with purposive sampling technique. Instrument: Questionnaire using the Likert scale (1–5). Data Analysis: Validity & Reliability Test, Classical Assumption Test (Normality, Multicollinearity, Heteroscedasticity), Multiple Linear Regression, Partial Test (t), Simultaneous Test (f), Coefficient of Determination (R^2).

RESULTS & DISCUSSION

The subject of this study is a taxpayer who is registered at KPP Pratama Baubau and has used a tax service system, especially those that use *e-filing*, *e-billing*, and e-SPT.

Statistik Deskriptif

Descriptive statistical tests are used to provide an overview of the research data through minimum, maximum, average, and standard deviation values. This analysis helps to determine the distribution of respondents' answers on each research variable. Thus, researchers can assess whether the data is in the good, medium, or low category based on its average value and distribution.

Table 1. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1	90	8.00	39.00	24.0556	7.51831
TOTAL_X2	90	8.00	40.00	23.7778	7.29749
TOTAL_Y	90	11.00	39.00	25.9556	7.99144
Valid N (listwise)	90				

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

This table presents an overview of the research data. The digitization variable has an average value (mean) of 24.05 with a score range of 8-39, which shows that the implementation of digitization of KPP Pratama Baubau is in the good category. The user trust variable has an average of 23.77 with a score range of 8-40, which indicates that the level of taxpayer trust in the tax administration system is quite high. The variable of tax administration effectiveness has an average of 25.95 with a score range of 11-39, which means that the tax administration system is considered effective by most respondents. Descriptively, respondents assessed that digitalization, user trust, and the effectiveness of the tax administration system were at a relatively good level, although there were still variations in scores between respondents.

Validity Test

The validity test aims to assess the extent to which the question items in the questionnaire actually measure the variables being studied. The instrument is declared valid if the correlation value (r calculated) is greater than the r of the table at a certain significance level. This shows that each question item is worth using in the study because it is able to reflect the indicators being measured.

Table 2. Validity Test Results

Variabel	item	R Count	R Table	Information
Digitization (X1)	X1.1	.732**	0,207	Valid
	X1.2	.691**	0,207	Valid
	X1.3	.665**	0,207	Valid
	X1.4	.662**	0,207	Valid
	X1.5	.619**	0,207	Valid
	X1.6	.635**	0,207	Valid
	X1.7	.625**	0,207	Valid
	X1.8	.659**	0,207	Valid
User Trust (X2)	X2.1	.627**	0,207	Valid
	X2.2	.638**	0,207	Valid
	X2.3	.634**	0,207	Valid
	X2.4	.623**	0,207	Valid
	X2.5	.628**	0,207	Valid
	X2.6	.628**	0,207	Valid
	X2.7	.680**	0,207	Valid
	X2.8	.645**	0,207	Valid
Effectiveness of the Tax Administration System (Y)	Y.1	.772**	0,207	Valid
	Y.2	.770**	0,207	Valid
	Y.3	.757**	0,207	Valid
	Y.4	.763**	0,207	Valid
	Y.5	.774**	0,207	Valid
	Y.6	.779**	0,207	Valid
	Y.7	.778**	0,207	Valid
	Y.8	.770**	0,207	Valid

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

The validity table shows a calculated r-value of > 0.3 on all question items. For example, the X1.1 digitization indicator has a correlation value of 0.732, X2.1 user confidence of 0.627, and the effectiveness of Y1.1 of 0.772. All of these values are declared valid because they are greater than the r of the table at $n = 90$ (about 0.207). All question items in the questionnaire are valid and should be used to measure the research variables.

Reliability Test

Reliability tests are used to determine the consistency of the research instrument. The instrument is said to be reliable if the Cronbach Alpha value is greater than 0.6. This means that if the same questionnaire is distributed again to respondents with similar conditions, the results will remain consistent so that they can be trusted.

Table 3. Reliability Test Results

Variabel	Item	Cronbach's Alpha	Reliability	Information
X1	8	0.816	0,6	Reliabel
X2	8	0.792	0,6	Reliabel
Y	8	0.902	0,6	Reliabel

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

Reliability tests using Cronbach Alpha showed values above 0.7 for all variables: digitization (0.816), user trust (0.792), and effectiveness (0.902). This value proves that the research instrument is consistent and reliable. In other words, if the questionnaire is redistributed to the same sample, the results will be relatively stable.

Classic Assumption Test

The classical assumption test used in this study is as follows:

Normality Test

The normality test is performed to ensure that the residual data is distributed normally, which is an important requirement in regression analysis. The test was performed with Kolmogorov-Smirnov, in which the data was declared normal if the significance value was greater than 0.05. Thus, regression models can be used because the assumption of normality is fulfilled.

Table 4. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	7.86387402
Most Extreme Differences	Absolute	0.067
	Positive	0.055
	Negative	-0.067
Test Statistic		0.067
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

The test results showed that the unstandardized residual value had a significance of 0.200 which was greater than 0.05, so the data met the assumption of normality. Based on the decision-making criteria in the *Kolmogorov-Smirnov normality test*, it can be concluded that the data is normally distributed. Thus, the normality requirements in the regression model have been met.

Multicollinearity Test

This test is used to see if there is a very strong relationship between independent variables and can interfere with the model. If the tolerance value is greater than 0.10 and the VIF is less than 10, then there are no symptoms of multicollinearity. This condition suggests that the free variables can be used together in regression models.

Table 5. Multicollinearity Test Results

Coefficients ^a			
Models	Collinearity Statistics		Information
	Tolerance	VIF	
Digitization	1,000	1,000	<i>Non Multikolinieritas</i>

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

Based on the table above, it can be seen that each free variable has a tolerance value above 0.10 and a VIF value below 10.0 Therefore, it can be concluded that between free variables there is no multicollinearity.

Heterokedasticity Test

The heterokedasticity test aims to find out whether there is an unevenness of residual variance between observations. The test is carried out through a scatterplot, and if the points are randomly spread above and below the zero axis without a particular pattern, then the data is declared free of heterokedasticity. This is important because good regression requires homogeneous residual variance.

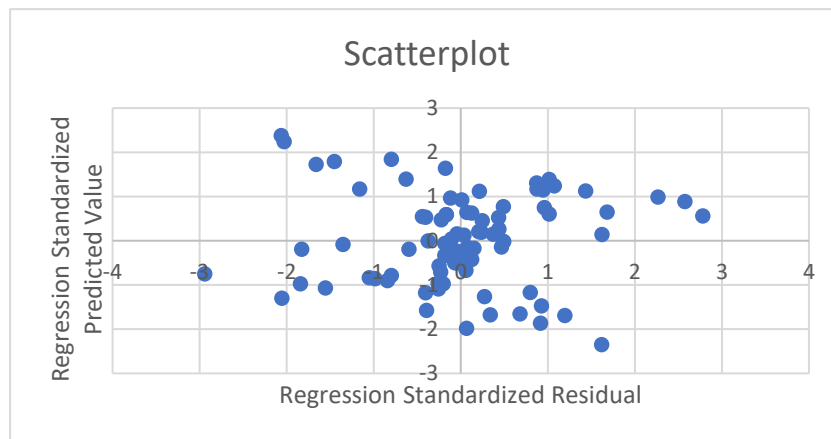


Figure 1. Heterokedasticity Test Results

Based on Figure 1, the results of the classical assumption test through scatterplots show that the residual points are randomly spread both above and below zero (0) on the Y axis and do not form a specific pattern such as narrowing or widening. This identifies that the regression model used does not experience symptoms of heteroscedasticity, so it can be concluded that the assumption of homogeneity is fulfilled and the regression model is feasible to be used in further analysis.

Multiple Linear Regression Test

Multiple regression analysis is used to determine the direction and magnitude of the influence of independent variables on dependent variables. The regression coefficient shows the size of the contribution to each variable, while the significance ($\text{Sig.} < 0.05$) is the basis that the influence is real. Thus, the regression results are able to explain the cause-and-effect relationship between the research variables.

Table 6. Multiple Linear Regression Test Results

Coefficients ^a					
Models	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	21.219	0.886		23.943	0.000
1 TOTAL_X1	0.063	0.002	0.937	28.783	0.000
TOTAL_X2	0.199	0.036	0.182	5.588	0.000

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

The constant value of 21.219 indicates that if the digitization variables (X_1) and user trust (X_2) are considered constant, then the effectiveness of tax administration remains at the base value of 21.219.

The digitization variable (X_1) has a regression coefficient of 0.063, a calculated t-value = 28.783, and Sig. = 0.000 < 0.05. This shows that digitalization has a positive and significant effect on the effectiveness of tax administration. With a value of Beta = 0.937, this variable has the most dominant influence compared to other variables.

The user confidence variable (X_2) has a regression coefficient of 0.199, a calculated t-value = 5.588, and Sig. = 0.000 < 0.05. This means that user trust also has a positive and significant effect on the effectiveness of tax administration, although the contribution is smaller than digitalization (Beta = 0.182). Both independent variables have a positive and significant effect on the effectiveness of the tax administration system, with digitalization as the most dominant factor.

Uji Hypothesis

The hypothesis tests used in this study are as follows:

Simultaneous F Test

The F test is carried out to find out whether all independent variables together have a significant effect on the dependent variables. If the calculated value of F is greater than the F of the table and the significance is less than 0.05, then the regression model is worth using. This suggests that digitalization and user trust can simultaneously explain the variation in the effectiveness of the tax administration system.

Table 7. Simultaneous F Test Results
ANOVA^a

Models		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5159.884	2	2579.942	428.400	.000 ^b
	Residual	523.938	87	6.022		
	Total	5683.822	89			

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

Based on the results of the simultaneous test (F test) in the table above, the F value was obtained 428,400 with a value of Sig. = 0.000 < 0.05. This shows that the variables of digitalization (X_1) and user trust (X_2) simultaneously have a significant effect on the effectiveness of tax administration. The value of Sum of Squares Regression = 5159.884 is greater than Residual = 523.938, which means that the variation in the effectiveness of tax administration can largely be explained by both independent variables in the regression model. The regression model used is fit and can explain the relationship between digitalization and user trust in the effectiveness of tax administration at KPP Pratama Baubau.

Partial T-Test

The t-test is used to assess the influence of each independent variable separately on the dependent variable. If the Sig. value < 0.05, then the variable has a significant effect. The results of this test show the dominant role of digitization variables compared to user trust in influencing the effectiveness of the tax administration system.

Table 8. Partial t-test results
Coefficients^a

Models				Standardized Coefficients	t	Sig.
				Beta		
1	(Constant)	21.219	0.886		23.943	0.000
	TOTAL_X1	0.063	0.002	0.937	28.783	0.000
	TOTAL_X2	0.199	0.036	0.182	5.588	0.000

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

The partial test results in the table above show that the value of the constant is 21.219 with $t = 23.943$ and $\text{Sig.} = 0.000$, which means a significant constant. The digitization variable (X1) has a standard Beta value of 0.937, with $t = 28.783$ and $\text{Sig.} = 0.000 < 0.05$, which indicates that digitization has a positive and significant influence on the effectiveness of tax administration. This high Beta value also shows that digitalization is the most dominant variable in the model.

Meanwhile, the user confidence variable (X2) has a standard Beta value of 0.182, with $t = 5.588$ and $\text{Sig.} = 0.000 < 0.05$. This indicates that user trust also has a positive and significant effect on the effectiveness of tax administration, although the effect is not as large as digitalization. Both digitalization and user trust have been partially proven to have a positive and significant effect on the effectiveness of tax administration at KPP Pratama Baubau, with digitalization as the dominant factor.

Coefficient of Determination Test (R^2)

The determination coefficient test is used to measure how much of the dependent variable will be described by the independent variable in the model. An R^2 value that would be close to 1 indicates excellent predictive ability, while the rest is explained by other factors outside the research model. This indicates the level of accuracy and strength of the model used.

Table 9. Determination Coefficient (R^2) Test Results
Model Summary^b

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.953 ^a	0.908	0.906	2.45403

a. Predictors: (Constant), TOTAL_X2, TOTAL_X1

b. Dependent Variable: TOTAL_Y

Source: SPSS Primary Data Version 26 (processed by the author, 2025)

The value of the correlation coefficient (R) of 0.953 indicates a very strong relationship between the digitization variable (X1) and user trust (X2) on the effectiveness of tax administration (Y). The value of R Square (R^2) = 0.908 means that 90.8% of the variation in the effectiveness of tax administration can be explained by these two independent variables, while the remaining 9.2% is influenced by other factors that were not studied.

In addition, the value of Adjusted R Square = 0.906 indicates a model adjustment rate that is almost equal to the R^2 value, so the regression model can be said to be stable and has good predictive ability. The Std. Error of the Estimate value = 2.45403 indicates that the model's prediction error rate is relatively small, so this regression model is quite accurate. Digitalization and user trust contribute greatly in explaining the effectiveness of tax administration at KPP Pratama Baubau, with a very high strength of relationships.

The Effect of Digitalization on the Effectiveness of the Tax Administration System

Based on the results of multiple linear regression analysis, the digitization variable has a positive and significant effect on the effectiveness of the tax administration system at KPP Pratama Baubau. This is shown by the t-value of 28.783 with a significance of $0.000 < 0.05$. These findings confirm that the better the implementation of digital services such as *e-filing*, *e-billing*, and DGT Online, the more effective the tax administration system will be. The results of this study are in line with the findings (Vial, 2021) which explain that digital technology is able to create added value through efficiency, transparency, and accountability. In the context of this study, digitalization has been proven to increase the ease of use of the system, speed up the service process, and minimize administrative obstacles that usually occur in manual systems.

The Influence of User Trust on the Effectiveness of the Tax Administration System

In addition, from the results of the preliminary test, the variable of user confidence also has a positive and significant effect on the effectiveness of tax administration. The t-value of 5.588 with a significance of $0.000 < 0.05$ shows that taxpayers' trust in the security and reliability of digital systems is an important factor in supporting effectiveness. These results indicate that the higher the level of taxpayer trust in the digital tax system both in terms of security, information disclosure, and reliability, the more effective the tax administration system can run. These results support the statement (Wildan et

al., 2020) because the study confirms that trust in tax authorities is an important factor in increasing voluntary compliance. This means that the higher the trust, the better the compliance/effectiveness behavior of the system.

The Simultaneous Influence of Digitalization and User Trust on the Effectiveness of the Tax Administration System

Simultaneously, the results of the F test showed an F value of 428,400 with a significance of $0.000 < 0.05$, which means that digitalization and user trust together have a significant effect on the effectiveness of tax administration. This shows that the combination of the quality of technology and the level of taxpayer trust will create a more effective, efficient, and transparent administrative system. Furthermore, a determination coefficient value (R^2) of 0.908 indicates that 90.8% of the variation in the effectiveness of tax administration can be explained by digitalization and user trust, while the remaining 9.2% is influenced by other factors not studied in this study. These results are in line with research (Virginia et al., 2025) which emphasizes that tax modernization through *e-tax services* (*e-Filing*, *e-Billing*, and *e-SPT*) makes a major contribution to improving taxpayer compliance. The difference is that this study focuses on the effectiveness of tax administration, not taxpayer compliance, but both affirm the strategic role of digital technology in tax reform.

CONCLUSION

Based on the results of the research, it can be concluded that digitalization has a positive and significant effect on the effectiveness of the tax administration system at KPP Pratama Baubau. Individual Taxpayers feel the benefits of digital services such as *e-filing*, *e-billing*, e-tax returns that are faster, transparent, and more accessible. In addition, user trust also has a positive and significant effect on the effectiveness of the tax administration system, because taxpayers with confidence in the security and reliability of the system tend to be more active in its use. Simultaneously, digitalization and user trust have a significant influence on creating synergies that strengthen the effectiveness of the tax administration system. These findings confirm that the success of the system is not only determined by the quality of the technology, but also by the level of acceptance and trust of users.

This research has several limitations. First, the instruments used were limited to questionnaires so that the results obtained were greatly influenced by the respondents' perceptions. Second, the limited experience of researchers causes the analysis to not be fully in-depth. Third, the scope of research is only carried out at KPP Pratama Baubau, so generalizations to other regions need to be careful. Fourth, the number of respondents is only 90 people and the limited research time makes the dynamics of digitalization and user trust change over time not able to be described comprehensively.

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