



Analysis of the Effectiveness of Tax Revenue Collection at KPP Pratama Bandung Cibeunying, 2019–2023

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ABSTRACT

Background: Taxation is a major source of state revenue and plays an essential role in financing national development. The effectiveness of tax revenue collection is commonly assessed by comparing revenue targets with actual realization, making it an important indicator of tax office performance.

Purpose: This study aims to analyze the effectiveness of tax revenue collection at KPP Pratama Bandung Cibeunying during the period 2019-2023.

Methods: The study employs a quantitative descriptive approach using secondary data in the form of annual revenue targets and realizations for three tax categories: Non-Oil and Gas Income Tax (PPh Non-Migas), Value-Added Tax and Luxury Goods Sales Tax (VAT and LST), and Other Taxes. Effectiveness is measured using the ratio of realization to target and classified based on predetermined effectiveness criteria.

Results: The findings show that the cumulative effectiveness of Non-Oil and Gas Income Tax collection was classified as effective, with notable improvement from 2021 to 2023. VAT and LST revenues were cumulatively classified as highly effective, although a substantial decline occurred in 2021. Other Taxes were also cumulatively classified as highly effective, despite a decrease in effectiveness in 2022. Overall, tax revenue realization at KPP Pratama Bandung Cibeunying generally achieved the established targets across most categories during the study period.

Conclusions: The effectiveness of tax revenue collection varied across tax types and years, indicating that target achievement was not uniform throughout the period. The findings highlight the importance of accurate target setting and continuous evaluation of revenue performance at the operational tax office level.

Research Contribution: This study contributes to tax administration research by providing an empirical description of tax revenue effectiveness based on target-realization performance at the KPP level, which may serve as a reference for evaluating revenue performance in operational tax offices.

Keywords: tax effectiveness, tax revenue, primary tax office

INTRODUCTION

As the largest source of state revenue, taxation plays a crucial role in financing both routine government expenditures and national development programs. As a compulsory obligation imposed on citizens and legal entities, tax is categorized as a mandatory contribution without direct compensation, established by law for the prosperity of the people (Erica & Rakhmanita, 2022). In the Indonesian legal system, the constitutional basis for tax collection is stipulated in Article 23A of the 1945 Constitution, which affirms that all taxes and compulsory levies imposed for state

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purposes must be regulated by law. This provision reflects that tax collection must comply with the principles of legality, economic efficiency, financial adequacy, and justice (Mardiasmo in Widodo et al., 2020). From an economic perspective, taxation functions as an instrument for reallocating resources from the private sector to the public sector, thereby contributing to efficiency and equity in the economy (Sumarsan, 2019).

The effectiveness of tax revenue collection can be assessed through several indicators, including the comparison between revenue targets and actual realization, the level of taxpayer compliance, and the ratio of tax revenue to the available tax potential. Tax revenue effectiveness may be defined as the ability of a tax office to realize its revenue targets optimally with efficient administrative costs and a high level of taxpayer compliance (Sihombing & Sibagariang, 2020). Tax effectiveness is also closely related to how the state responds to the expectations and rights of citizens as taxpayers. When tax policies do not reflect distributive justice or transparency, the risk of declining compliance may increase (Mustaqiem, 2014). Effective tax revenue performance supports national fiscal stability, whereas failure to achieve effective tax collection may contribute to budget deficits and, ultimately, greater dependence on external financing.

KPP Pratama Bandung Cibeunying, as part of the vertical structure of the Directorate General of Taxes at the echelon III level, holds an important responsibility in managing and optimizing tax revenue within its jurisdiction. In carrying out its duties, this office provides services to taxpayers, conducts educational and outreach activities, monitors tax compliance, and implements law enforcement measures for various types of taxes, including Income Tax (PPh), Value-Added Tax (VAT), Luxury Goods Sales Tax (LST), other indirect taxes, and Land and Building Tax (PBB), in accordance with prevailing tax regulations. Within the Bandung area, particularly the working jurisdiction of KPP Pratama Bandung Cibeunying, which includes Bandung Wetan, Cibeunying Kidul, Cibeunying Kaler, Sumur Bandung, Coblong, and Cidadap districts, there is considerable economic potential, as reflected in the presence of numerous small, medium, and large-scale business entities.

Previous studies have widely highlighted the role of bureaucratic reform and tax digitalization in improving tax administration effectiveness. For example, Nursabrina (2024) found that the implementation of online tax systems such as e-filing and e-billing had a positive effect on compliance convenience and supervision. Similarly, Wahyudi (2021) showed that the use of e-filing played a significant role in improving taxpayer compliance. These findings are consistent with the Self-Assessment System adopted in Indonesia, which grants taxpayers full authority to calculate, pay, and report their tax obligations independently. The Self-Assessment System encourages taxpayers to participate actively and responsibly in fulfilling their tax obligations, thereby potentially strengthening compliance behavior (Amanda et al., 2023). In addition, it is important to emphasize the balance between educational and repressive approaches in managing tax compliance (Widyana, 2018). Under the educational approach, the Directorate General of Taxes, through local tax offices, is expected to provide accessible outreach and taxpayer services, while the repressive approach emphasizes the application of administrative and criminal sanctions for violations of tax regulations.

Although previous studies have examined the role of digitalization, compliance, and tax administration reform, limited attention has been given to the evaluation of tax revenue effectiveness at the operational tax office level based specifically on the comparison between revenue targets and actual realization

across different tax categories. In this regard, analyzing revenue effectiveness at KPP Pratama Bandung Cibeunying is important for providing an empirical description of tax revenue performance within a specific institutional and regional context. Such analysis may also reveal variations in effectiveness across tax types and years, which are relevant for assessing the accuracy of target setting and the consistency of revenue achievement.

Based on the foregoing discussion, this study aims to evaluate the effectiveness of tax revenue collection at KPP Pratama Bandung Cibeunying during the period 2019 to 2023 by measuring the extent to which actual revenue realization achieved the targets that had been set. This study is expected to contribute to strengthening tax revenue governance at the operational tax office level, particularly at KPP Pratama Bandung Cibeunying. By providing an empirical assessment of target-realization performance, the study may serve as a reference for a more measured and contextual evaluation of tax revenue effectiveness.

This research adopts a quantitative descriptive approach, which aims to present a systematic, objective, and measurable overview of the facts and characteristics of the object of study (Sudirman et al., 2023). The objective is to analyze the level of tax revenue effectiveness by comparing the target and actual tax revenue at the Bandung Cibeunying Pratama Tax Office (KPP Pratama) from 2020 to 2024. The data used is secondary, meaning the data was not collected directly by the researcher, but rather from other parties or sources that had previously collected the data (Sugiyono, 2018). The data consists of annual tax revenue targets and realizations obtained directly from the Bandung Cibeunying Pratama Tax Office.

The descriptive method was used because it is non-hypothetical and aims to provide a systematic, factual overview of the object under study. Therefore, the analysis in this study aims to explain and objectively assess the level of effectiveness without testing causal relationships (Syahza, 2021). The results of the analysis will then be compared with effectiveness standards according to the literature. This procedure allows research results to be repeated by other researchers with the same sources and methods, as emphasized by the principle of replication in scientific research (Hardani et al., 2020).

RESULTS AND DISCUSSION

Result

The purpose of this study is to evaluate the effectiveness of tax revenue at the Bandung Cibeunying Pratama Tax Office (KPP Pratama) from 2019 to 2023. Effectiveness assessment is conducted by comparing the established tax revenue targets with the actual revenues achieved each year. The tax components analyzed include Non-Oil and Gas Income Tax (PPH), Value Added Tax (VAT), and Luxury Goods Sales Tax (PPnBM), as well as other types of taxes. The effectiveness measurement uses the following formula:

$$\text{Effectiveness} = \left(\frac{\text{Realization}}{\text{Target}} \right) \times 100\%$$

Effectiveness is assessed based on percentage achievement, which is classified into five categories. Achievements above 100% are categorized as highly effective. Percentages between 90% and 100% are categorized as effective. A score between 80% and 89% indicates moderate effectiveness. A score between 70% and 79% is considered poor effectiveness. Meanwhile, a score below 69% indicates ineffectiveness.

Non-Oil and Gas Income Tax

Table 1. Results of Calculation of the Effectiveness of Non-Oil and Gas Income Tax Revenue Performance

Year	TARGET (RP)	REALIZATION (RP)	EFFECTIVENESS RATIO
2019	1.523.915.201.000	1.267.911.274.178	83,20%
2020	1.526.758.804.000	1.105.665.813.692	72,42%
2021	1.141.439.029.000	1.616.060.033.740	141,58%
2022	2.581.496.100.000	2.711.797.835.773	105,05%
2023	2.290.780.344.000	2.311.398.729.536	100,90%
Total	9.064.389.478.000	9.012.833.686.919	99,43%

Source: Results of data processing of the Bandung Cibeunying Pratama Tax Office
Based on the data in Table 1, it can be seen that the effectiveness of non-oil and gas income tax revenue fluctuated between 2019 and 2023. In 2019 and 2020, the effectiveness ratios were 83.20% and 72.42%, respectively, categorized as moderately effective and ineffective. However, in 2021, there was a significant surge, with the effectiveness ratio reaching 141.58% (very effective). This high performance continued in 2022 (105.05%) and 2023 (100.90%), which were categorized as very effective and effective, respectively. Cumulatively, over the five years, the effectiveness of non-oil and gas income tax was 99.43%, indicating that overall tax revenue is in the effective category and is close to the very effective limit.

VAT and Luxury Goods Sales Tax

Table 2. Results of Calculation of Effectiveness of VAT and PPnBM Revenue Performance

Year	TARGET (RP)	REALIZATION (RP)	EFFECTIVENESS RATIO
2019	522.152.352.000	601.633.112.224	115,22%
2020	296.892.942.000	686.411.847.803	231,20%
2021	798.086.919.000	395.781.589.627	49,59%
2022	206.921.700.000	526.632.751.425	254,51%
2023	685.180.514.000	725.731.384.244	105,92%
Total	2.509.234.427.000	2.936.190.685.323	117,02%

Source: Results of data processing of the Bandung Cibeunying Pratama Tax Office
Based on the data in Table 2, sharp variations in the effectiveness of VAT and Sales Tax on Luxury Goods (PPnBM) revenues are evident. 2019 (115.22%), 2020 (231.20%), and 2022 (254.51%) recorded very high levels of effectiveness, particularly in 2020 and 2022. Conversely, in 2021, there was a drastic decline to 49.59%, which is considered ineffective. However, recovery was observed in 2023 (105.92%). Cumulatively, the effectiveness of VAT and Sales Tax on Luxury Goods over the five years reached 117.02%, which is considered very effective, reflecting sound management and a strengthening of the consumption tax base.

Other Taxes

Table 3. Results of Calculation of the Effectiveness of Other Tax Revenue Performance

Years	TARGET (RP)	REALIZATION (RP)	EFFECTIVENESS RATIO
2019	428.565.000	855.347.954	199,58%
2020	1.206.329.000	1.634.166.385	135,47%
2021	40.736.684.000	82.696.610.873	203,00%
2022	155.378.371.000	114.089.105.884	73,43%
2023	105.850.211.000	107.189.954.043	101,27%
Total	303.600.160.000	306.465.185.139	100,94%

Source: Results of data processing of the Bandung Cibeunying Pratama Tax Office

Other tax revenues in Table 3 demonstrate very high effectiveness in the first three years: 2019 (199.58%), 2020 (135.47%), and 2021 (203%). However, there was a decline in 2022 to 73.43%, categorized as less effective, before finally increasing again in 2023 to 101.27% (very effective). Overall, with a cumulative effectiveness ratio of 100.94%, other tax revenues are categorized as very effective. This reflects successful management in achieving and even exceeding targets, despite one less effective year in 2022.

After calculating the effectiveness of tax revenue performance in three categories: Non-Oil and Gas Income Tax, VAT and Sales Tax on Luxury Goods, and Other Taxes using the effectiveness ratio.

Discussion

Effectiveness of Non-Oil and Gas Income Tax (PPh Non-Migas) Revenue Collection

The effectiveness of Non-Oil and Gas Income Tax (PPh Non-Migas) revenue showed fluctuations during the 2019–2023 period. The relatively low effectiveness in 2019 (83.20%) and 2020 (72.42%) may be associated with the economic slowdown caused by declining business activity, as well as the early impact of the COVID-19 pandemic, which likely reduced the tax base of taxable income. In line with this interpretation, Siregar (2021) argued that economic pressure leading to reduced business income would directly affect state revenue from the income tax sector. This condition may also have been influenced by business uncertainty and fiscal policy instability during the pandemic period, as noted by Sarikum (2025), who suggested that regulatory uncertainty may reduce taxpayers' willingness to comply fiscally.

In 2021, however, the effectiveness ratio of PPh Non-Migas increased sharply to 141.58%. Although this study does not directly test the determinants of such improvement, the result may indicate a stronger alignment between target setting and actual revenue realization in that year. This finding is consistent with previous studies suggesting that tax administration digitalization, including e-filing and e-billing, may improve voluntary taxpayer compliance and facilitate tax administration processes (Nursabrina, 2024). Similarly, Ginting and Muttaqin (2025) found that digital reporting systems may enhance accuracy, transparency, and process efficiency, which could contribute to revenue realization.

Good performance was also recorded in 2022 (105.05%) and 2023 (100.90%). These results may reflect a relatively stable revenue achievement pattern in the

post-pandemic period, although this study does not directly examine whether such performance was driven by specific supervisory or administrative strategies. Nevertheless, the findings are in line with Misbahuddin and Kurniawati (2025), who stated that risk-based supervision (compliance risk management) can improve the targeting of tax supervision. In addition, higher levels of tax literacy may also support revenue effectiveness, as emphasized by Kesuma and Halim (2023), who argued that knowledge of tax obligations contributes to taxpayer compliance.

Furthermore, the balance between educational and repressive approaches in tax administration may also be relevant in understanding tax revenue performance. Through guidance and outreach provided by tax authorities, taxpayers may gain a better understanding of their tax obligations. At the same time, the application of administrative and criminal sanctions remains important as part of law enforcement against non-compliance. As argued by Widyana (2018), the combination of these two approaches can support the effectiveness of the tax system and the achievement of state revenue targets.

Effectiveness of VAT and PPnBM Revenue Performance

The effectiveness of VAT and Sales Tax on Luxury Goods (PPnBM) showed significant dynamics, with very high achievements in 2020 (231.20%) and 2022 (254.51%), but very low in 2021 (49.59%). The drastic increase in 2020 and 2022 can be explained by increased public consumption, optimization of VAT collection by Taxable Entrepreneurs (PKP), and the expansion of the digital tax base. Public consumption, especially household consumption, experienced significant growth post-pandemic, reflected in its contribution reaching 51.87% to Gross Domestic Product (GDP) in 2022, with annual growth reaching 4.93% (Central Statistics Agency, 2022). In a study by Rosada & Sucahyati (2025), it was stated that the digitalization of reporting systems such as e-forms and DJP Online provides convenience and efficiency in reporting tax obligations by Taxable Entrepreneurs (PKP), while also improving the accuracy and documentation of transactions that form the basis for VAT imposition. Rahmawati & Nurcahyani's (2024) research also explains that the implementation of Value Added Tax on Electronic Trading (PPN PMSE) collection has also expanded the scope of digital taxation, with revenue reaching IDR 9.66 trillion by 2022. Furthermore, Septiani's (2023) research states that the application of information technology in the tax system plays a crucial role in facilitating reporting, improving accuracy, and assisting the government in monitoring taxpayer compliance.

Fiscal incentives in the form of faster restitution and administrative simplification also have a positive impact on VAT reporting. This aligns with research by Anjarwi & Kharisma (2021), which found that accelerated VAT restitution positively impacts VAT revenue. High effectiveness is also driven by the Tax Office's ability to utilize the e-invoice system as an efficient control tool. As explained by Sabila & Sundari (2024), the implementation of e-invoices allows the Directorate General of Taxes (DGT) to more accurately monitor data between reporting in the Tax Return (SPT) and taxpayer data, allowing for more thorough and efficient oversight.

The low effectiveness of tax revenue in 2021 can be attributed to a combination of factors, including changes in tax regulations implemented by the government, fiscal incentive policies in the form of rate reductions, and possible reporting delays by Taxable Entrepreneurs (PKP). 2021 marked a transition period from the pandemic crisis to economic recovery, during which the government issued numerous emergency regulations to support business continuity, such as

Government Regulation No. 9 of 2021 concerning tax incentives during the pandemic. As noted by Pangestu & Rusli (2020), the government provided several tax facilities to encourage economic recovery, including a reduction in the corporate tax rate, which resulted in an adjustment in the tax burden paid by taxpayers. Although this reduction had a positive impact on corporate liquidity, in the short term it also reduced potential state revenue. Furthermore, the implementation of new regulations often requires adaptation time, which can lead to reporting delays or even administrative errors by PKP, thus affecting the effectiveness of VAT supervision and collection. Furthermore, administrative factors such as outdated taxpayer data also contribute to inaccurate revenue projections. As expressed by Putri & Candradewini (2025), the discrepancy between recorded data and factual conditions in the field and the difficulty of tax officers in reaching genuine taxpayers causes data updating to be less than optimal, which ultimately has a direct impact on the achievement of tax revenue realization.

Effectiveness of Other Tax Revenue Performance

The effectiveness of other tax revenue performance during the 2019-2023 period exhibited a fluctuating pattern, with very high effectiveness ratios in 2019 (199.58%), 2020 (135.47%), and 2021 (203%), but experiencing a significant decline in 2022 (73.43%) before increasing again in 2023 (101.27%). This fluctuation illustrates the complex dynamics in the management of several types of small-scale taxes classified as other taxes, including Land and Building Tax (PBB), Land and Building Tax (BPHTB), and several tax obligations with specific characteristics according to their respective objects and regulations.

The high effectiveness in the first few years can be interpreted as the result of low or conservative targets that do not reflect actual potential. According to research by Putri & Ma'ruf (2022), low targets can cause effectiveness to appear high in percentage terms even though actual realization has not shown a significant increase. This condition can also be caused by the imposition of taxes on new objects or improvements in reporting mechanisms that have not previously been optimal. Research by Megawati et al. (2022) revealed that the effectiveness of other tax management, such as the Land and Building Tax (PBB), is significantly influenced by input components such as the quality of tax officials and updated taxable data; throughput components such as service processes and technology; and output components, namely taxpayer reporting and payment. In this regard, increased effectiveness can also be linked to the optimization of information systems and services to taxpayers, as emphasized by Dewi et al. (2021) who found that the implementation of information technology in the tax system significantly impacted reporting effectiveness.

The decline in effectiveness in 2022 indicates challenges in policy consistency and the validity of target projections. Andana et al. (2022), in their research on PBB taxpayer compliance, indicated that low trust in the government, weak sanctions, and a lack of fiscal nationalism can contribute to decreased compliance, which directly impacts tax revenue realization.

Furthermore, administrative factors also significantly contribute to revenue ineffectiveness. Muhammad Firdaus & Hidayati (2024) explain that although the number of reports or transactions increases, this is not always accompanied by increased revenue due to the practice of reporting values that do not align with actual transactions, particularly for taxable objects such as the Public Property Tax (PHTB). This phenomenon emphasizes the importance of fostering and enforcing tax law.

Considering these dynamics, the improvement in effectiveness in 2023 (101.27%) can be seen as a result of policy adaptation and post-pandemic recovery supported by a data-driven intensification strategy. Emphasis on technology-based services, improving the integrity of the taxable object data system, and strengthening the capacity of tax officials are crucial steps, as recommended by numerous studies. For example, Dewi et al. (2021) suggest that a user-friendly, secure, and highly user-satisfied tax information system will drive sustainable reporting effectiveness.

CONCLUSION

This study concludes that the effectiveness of tax revenue collection at KPP Pratama Bandung Cibeunying during the 2019-2023 period exhibited varying patterns across tax categories. Non-Oil and Gas Income Tax (PPh Non-Migas) was cumulatively classified as effective, while Value-Added Tax and Luxury Goods Sales Tax (VAT and LST), as well as Other Taxes, were cumulatively classified as highly effective. Nevertheless, the annual results reveal notable fluctuations, particularly in VAT and LST and Other Taxes, indicating that the achievement of revenue targets was not stable across all years. These findings suggest that tax revenue effectiveness at the operational tax office level should be assessed not only in terms of cumulative achievement, but also in relation to year-to-year variation across different tax categories.

KPP Pratama Bandung Cibeunying demonstrated relatively good performance in realizing its tax revenue targets, with effectiveness levels generally falling within the effective to highly effective categories. However, the results of this study should be interpreted within the scope of target-realization analysis, since the research does not directly examine the causal influence of administrative, economic, or institutional factors on revenue performance. Therefore, the main contribution of this study lies in providing an empirical description of tax revenue effectiveness at the KPP level, while also underscoring the importance of more accurate target setting and continuous performance evaluation as part of efforts to improve tax revenue management in practice.

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CONFLICTS OF INTEREST

The author declares no conflict of interest.

AUTHOR CONTRIBUTIONS

The first author was primarily responsible for conceptualization, methodology, data analysis, drafting, and revising the manuscript. The second author actively contributed to the refinement of the research design, critical review of the manuscript, revision process, and proofreading. Both authors collaborated in the development and finalization of the article.

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DATA AVAILABILITY

Data sharing is not applicable to this article because no new data were created or analyzed in this study.

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