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MOTOR VEHICLE TAX ADMINISTRATION AND TAXPAYER COMPLIANCE: A STUDY OF LOCAL TAXPAYERS IN YOGYAKARTA**Deni Ramdani, Fadli Al Farizi²**Universitas Wanita Internasional^{1,2}

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ABSTRACT

Objective research This is a technique for collecting the motor vehicle tax (PKB) in Yogyakarta against the obedience tax. Method analysis It employs quantitative research techniques. The primary and secondary data used in this study are from the same source. Use a survey to gather research data. Using non-probability methodologies, this study sampled up to 100 PKB Samsat taxpayers who were traveling in Region II Kawalayaan Yogyakarta City. Descriptive and regression analyses were used to analyze the data. The study's findings show that the motor vehicle tax collection system (PKB) has a positive and significant impact on tax compliance in the city of Yogyakarta, with the system variable motor vehicle tax collection (PKB) having an overall influence of 83.6% and the remaining variable other having an influence of 16.4% that was not observed in the study

Keywords: System Collection Tax Vehicle Motorized (PKB), Compliance Must Tax, SAMSAT Service Around

ABSTRAK

Tujuan penelitian ini adalah untuk mempelajari teknik pengumpulan pajak kendaraan bermotor (PKB) di Yogyakarta yang dilakukan berdasarkan kepatuhan pajak. Metode analisis Penelitian ini menggunakan teknik penelitian kuantitatif. Data primer dan sekunder yang digunakan dalam penelitian ini berasal dari sumber yang sama. Pengumpulan data penelitian dilakukan dengan metode survei. Dengan menggunakan metodologi non-probabilitas, penelitian ini mengambil sampel sebanyak 100 wajib pajak PKB Samsat yang bepergian di Wilayah II Kawalayaan, Kota Yogyakarta. Analisis deskriptif dan regresi digunakan untuk menganalisis data. Hasil penelitian menunjukkan bahwa sistem pengumpulan pajak kendaraan bermotor (PKB) memiliki dampak positif dan signifikan terhadap kepatuhan pajak di Kota Yogyakarta, dengan variabel sistem pengumpulan pajak kendaraan bermotor (PKB) memiliki pengaruh keseluruhan sebesar 83,6% dan variabel lainnya memiliki pengaruh sebesar 16,4% yang tidak teramati dalam penelitian ini.

Kata kunci: Sistem Pengumpulan Pajak Kendaraan Bermotor (PKB), Kepatuhan Wajib Pajak, Layanan Samsat Sekitar

A. INTRODUCTION

Citizens' rights are safeguarded by a number of laws and regulations. Statutory regulations not only govern rights but also govern how responsibilities are to be fulfilled. To achieve the life of the nation and state, the balance between rights and obligations must be balanced. Tax payment is one of the responsibilities that citizens have to undertake (Kemenham Republik Indonesia, 2019). Therefore, paying taxes is something that Indonesians must do in order to fulfill their rights and responsibilities in a balanced manner.

A tax is a requirement that must be paid to the state that is coercive and used for the requirements of the state for the welfare of the people, according to Law No. 28 of 2007 Article 1 Paragraph 1. Although the experts' definitions of tax will change every year, this is unimportant. Mardiasmo (2018) claims that taxes are people's payments to the state treasury based on enforceable laws) without obtaining direct services (in contrast) that can be demonstrated and utilized to pay for public expenses.

The receipt of local money, one of which comes from local taxes, is one source of income that plays a significant role in the continuity of development and implementation of government affairs.

According to Law No. 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD), local taxes are defined as obligatory regional contributions owed by people or legal entities that are mandated by law, given without any expectation of return, and used for regional needs in order to maximize individual prosperity.

Tax is described as a charge for the ownership and/or management of motorized vehicles in Article 1 points 12 and 13 of Law of the Republic of Indonesia No. 28 of 2009. Every individual or organization that is in charge of or owns a motor vehicle is required to pay taxes to the Region. The Regional Government manages these tax payments as local revenue for the advancement and prosperity of the local populace. based on information collected on October 23, 2019 from bapenda.jabarprov.go.id. Whereas, up until this point, West Java Province's primary source of regional revenue has been the Motor Vehicle Tax (PKB), which is still a regional tax. The writers decided to learn more about motorized vehicle tax as a result. The regional tax that is a sort of provincial tax includes the motor vehicle tax.

Following are the statistics for Region II Kawalayaan Yogyakarta City's motorized vehicle compliance:



Figure 1.1 Shows the Number of Motorized Vehicles in Region II Kawalayaan Yogyakarta City That Are Compliant

According to figure 1.1 above, there were 621,377 motorized cars in Region II Kawalayaan Yogyakarta City in 2018 while there were 436,412 motorized vehicles that were required to pay taxes. Then, in 2019, there were 622,863 motorized cars in Region II Kawalayaan Yogyakarta City, compared to 458,372 motorized vehicles that paid taxes. Furthermore, there will be 561,047 in 2020 compared to 462,446 motorized vehicles that are taxed. In Region II Kawalayaan Yogyakarta City in 2021, there are 554,569 motorized cars, however there are only 415,325 motorized vehicles that are required to pay taxes. Mr. Jaja stated that "many taxpayers complain, especially in areas that are domiciled far from the main Samsat because they have to pay for transportation costs." Mr. Jaja is a Samsat Region II kawalayaan service officer for the City of Yogyakarta. Consequently, taxpayers are less likely to pay their motor vehicle taxes as a result. Government innovated in response to problems in order to deliver services that centered on the advantages. Far from Samsat Parent (bapenda.jabarprov.go.id, downloaded on August 14, 2022): For bring closer service to require resident tax.

Table 1.2 Acceptance tax on motorized vehicles in Region II Kawalayaan Yogyakarta city for the period of 2018 to 2021.

Year	Target	Realization	Percentage (%)
2018	621,377	436,412	70.23%
2019	622,863	458,372	70.35%
2020	561,047	462,446	80.24%
2021	554,569	415,325	74.89%

Source: West Java Province of the BPPD (2022)

According to empirical data from year to year, as shown in table 1.2 above, Yogyakarta City's Region II Kawalayaan's percentage of Motor Vehicle Tax revenue has changed. Realized motor vehicle tax revenue as a percentage was 70.23% in 2018, 70.35% as a percentage of actual revenue in 2019, 80.24% as a percentage of actual revenue in 2020, and ultimately 74,32% as a percentage of realized tax revenue in 2021. A program issued by the Governor of West Java Number 970/Kep.377-Bapenda/2021 regarding the Basic Exemption and/or Administrative

Sanctions in the Form of Fines for Transfer of Motorized Vehicle Names for the Second and Next Delivery, Principal Exemption Fifth Year Motor Vehicle Tax Arrears, Exemption from Administrative Sanctions in the Form of Motor Vehicle Tax Fines, and Reduction of Part of Motor Vehicle Title Transfer F will result in an increase in 2020 and 2021.

The mobile Samsat is intended to promote the payment of motor vehicle taxes. Because one of the requests of the community to the government is to improve public services, Samsat parties innovate in services to boost taxpayer compliance in satisfying their tax duties. One of the innovations is the Mobile Samsat, which is anticipated to raise public awareness of the need to pay the Annual Motor Vehicle Tax in a way that is safer, quicker, and easier while also helping to expand the area where tax-related motorized vehicles are received. Confirmed purchase income will continue to rise, and the public will be made conscious to pay taxes on the rising vehicle (Silence Widiatmoko, 2020).

The more residents who move into the city each year, the bigger Yogyakarta will eventually grow (LKIP-Kota-Yogyakarta-2020). The mobility of residents in their employment and activities will increase as the number of residents rises. for a rise in the reception tax.

Lots of service taxation are provided by Samsat Kawalayaan, including through various samsat services. One of the main initiatives of the Yogyakarta City SAMSAT Joint Office is the mobile SAMSAT service. Samsat offers a range of services, including the approval of STNK, yearly PKB payments, and SWDKLLJ payments. Service This goal is to promote compliance with the law for the use of motor vehicles in public and to make paying taxes easier for residents who live far from a SAMSAT office (Setyani Sri Haryanti, 2019). In order to improve obedience tax, the City of Yogyakarta has a Mobile SAMSAT that is one step strategic. Several earlier studies have been connected to studies. "Influence _ _ Application System Information Online E- Samsat West Java Against Compliance Level Must Tax Vehicle Motorized (Study The Case at the Yogyakarta City Samsat Office I Kawalayaan)" by Oktavianingrum (2021) research was conducted. The proportion of system E- Samsat online information West Java to level obedience must tax motorized vehicles from determination test results is 72.6%, with the remaining 27.4% influenced by other factors not related to the study. Therefore, it can be concluded that there is a positive and considerable influence between the West Java E- Samsat online information system and the amount of obedience required to tax motorized vehicles.

What's coming up is as follows, back writer "Impact Implementation System Collection Tax Vehicle Motorized (PKB) Against Obedience Must Taxes on Mobile SAMSAT Services in Region II Kawalayaan Yogyakarta City" is the title of the proposal.

On the basis of the backdrop of the problem above, the following problems can be formulated:

- 1) How Samsat Touring Region II Kawalayaan Yogyakarta City Uses the PKB System for Tax Collection.
- 2) How does the Service Samsat Touring Region II Kawalayaan tax motor vehicles?
3. System collection Tax Vehicle Motorized (PKB) effect to compliance tax on Samsat Touring Region II Kawalayaan Yogyakarta City services.

B. LITERATURE REVIEW

Tax Zone

Constitution-based taxation According to Regional Taxes and Regional Levies No. 28 of 2009, these are: Local tax is a mandatory contribution to regions that are owed by individuals or organizations in accordance with the law, but without receiving any direct or indirect benefits. For those who are incredibly wealthy, there is a need area.

Something that is subject to taxation must adhere to a number of broad principles in order for the collection to be efficient and successful. Several general ideas that are applied in the realm of taxation

Tax for System Collection

The purpose of Indonesia's system self-assessment for system collecting tax To enhance knowledge and honesty, as well as to give others your fullest trust, you must tax. Implementation Self Assessment System can succeed with a number of factors, including, but not limited to, those listed below (Rahayu, 2017):

- 1) Must Tax has good taxation understanding of its own. 2) Must Tax exhibits high discipline in carrying out its taxes obligations.
- 3) The legislation is unambiguous.
- 4) To calculate tax simply.
- 5) A simpler implementation activity payment tax was devised.

Joint Office for SAMSAT

The Service Joint Office SAMSAT public features a number of Type service SAMSAT's flagship, including (bapenda.jabarprov.go.id):

- 1) SAMSAT drives through, which is a service validation of STNK, PKB Payment, and gift must finance the accident. Then, cross the road (SWDKLLJ), which is a possible must-tax do transaction without having to get out of the car where the motor was driving.
- 2) SAMSAT linkages are services that use the Office Together SAMSAT with system network interconnection.
- 3) SAMSAT around, which is service validation of STNK, PKB Payment And Donation Must Fund Accident Then Cross Road (SWDKLLJ) With Use Of Vehicle The Motor Operate From One Place To Place Other.
- 4) A sub-system of the main SAMSAT Joint Office, the SAMSAT maid is a distinctive service that is always provided outside of the SAMSAT Joint Office building.
- 5) Service delivery, which is service approval by STNK, PKB Payments, and SWDKLLJ with vehicle motor that will arrive over subject and object tax based on request filed via telephone, cell phone, and email.
- 6) Is the SAMSAT Joint Office's service payment point for strategically placed services?
- 7) SAMSAT Corner is a service for STNK, PKB, and SWDKLLJ payment validation at shopping centers, markets, and hypermarts.

Every operating year, Mobile Samsat provides service, endorsement payments, tax-driving vehicles, and other motorized transportation from one location to another. It also has facilities not available at the SAMSAT Joint Office. Sari and others, 2021.

Obedience Must Tax

According to Mukmin and Maemunah (2019), obedience must tax is fulfillment requirement required taxation tax in framework gift contribution to expected country development in fulfillment done in a way that is optional.

Obedience is required by law when one is required to fulfill a legal obligation and exercise a right in a way that is precise and correct in line with the law. Lack of compliance with pay tax is a crucial issue in receipt tax. Obedience tax is a very complicated phenomenon that can be seen from many angles. Following the self-assessment system has goals and repercussions that alter society's perceptions and awareness in order to encourage voluntary tax payment.

C. RESEARCH METHODOLOGY

Study This method is quantitative. The research strategy employed by the author This method is described and verified. Please take the time to carefully examine descriptive material in order to create accurate descriptions of circumstances or incidents. Sugiyono (2019) claims that method verification is question-characteristic research that asks between two or more variables. Goal of the study This is done to test or validate a theory rather than to develop it. Thus, this need exists theory was proposed in the study. Researchers choose a study This is a quantitative study because the area around Region II kawalayaan Yogyakarta City has an influence system collection tax vehicle motor (PKB) against obedience tax on SAMSAT services. Verification of method analysis was done in the study. This is to examine the causal relationship between the study's test hypothesis and the variable. In a systematic approach, regression analysis (also known as analysis regression) was performed using the SPSS 23.0 program.

Data from studies This was discovered through the use of a questionnaire. People being studied This is the entire amount of PKB tax required in Region II, Yogyakarta City. Sample _ PKB tax is required for study in Region II Kawalayaan Yogyakarta City with use of The term "accidental sampling" refers to the practice of randomly taking samples. Regression analysis will be used to process additional primary data from the questionnaire that was filled out by the respondents. utilized regression models Assume that there is an influence system for collecting vehicle motor (PKB) taxes in opposition to obedience taxes on SAMSAT services in and around Yogyakarta City's Region II. Regression analysis using general equality was therefore applied in the study. The following is.

$$\text{Model 1: } Y = a + bX + e$$

Where:

a = Constant X = System collecting tax vehicle that is powered by a motor (PKB) Y = Compliance with tax Study

b = Regression coefficients e = Error terms

The following is a research hypothesis:

H1: Yes, there is a vehicle motor (PKB) tax collection system in place to counteract the obedience tax on SAMSAT services in and around Yogyakarta City, Region II.

D. RESULT AND DISCUSSION

Based on the descriptive analysis that was done, results were obtained for every variable system collection tax vehicle (PKB) and compliance tax on SAMSAT services in the vicinity of Region II kawaluyaan Yogyakarta City.

Additionally, analysis is analysis. analysis, regression This was carried out in order to collect vehicle motor tax (PKB) in opposition to obedience tax on SAMSAT services in and around Yogyakarta City, Region II. Regression analysis is one of a number of process analysis techniques, including hypothesis testing, multicollinearity and heteroscedasticity, analysis coefficient regression, and coefficients determination.

The Classic Testing Assumption

One-Normal Test

Results of the Kolmogorov-Smirnov (KS) test using the SPSS 23 program are as follows:

Kolmogorov Smirnov Test One-Sample Kolmogorov-Smirnov Test

			Unstandardized residual
N			100
Normal	Means		.0000000
Parameter	std.		3.9064656
s a,b	Deviation		4
Most	absolute		.079
extreme	Positive		.079
difference	Negative		-.061
s			
test Statistics			.079
asymp. Sig. (2-tailed)			.129 c

- a. test distribution is Normal.
- b. Calculated from data.

Lilliefors Significance Correction .

The results of the Kolmogorov-Smirnov test show that the significance on unstandardized residual own significance is larger than 0.05, leading to the conclusion that the data distribution is normal.

A Test For Multicollinearity

Try it out In order to determine what the regression model is, it was discovered that independent variables had a correlation. Good regression models should not show any association between independent variables that cannot be explained by other independent variables. Because $VIF = 1/TOL$, low TOL value and high VIF value are equivalent. Tol value 0.10 or VIF value > 10 are frequent cutoff values used to demonstrate multicollinearity (Ghozali, 2016:95). Multicollinearity test with study using SPSS 23 This can be understood as:

Table 1.4 Multicollinearity test Coefficients ^a

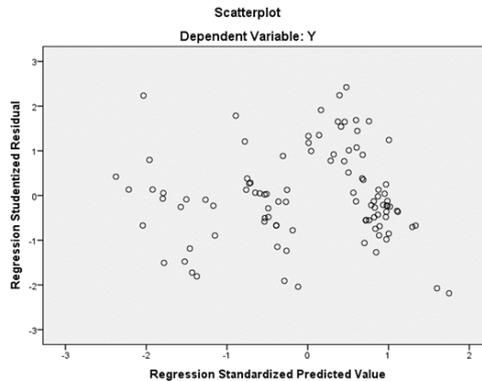
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance	VIF
1	(Constant)	3,021	1,508		2003	048		
	X	1220	055	.915	22,379	.000	1,000	1,000

a. Dependent Variable: Y

1,000 is the value of the variable System Collection Tax Vehicle Motorized own. the variable VIF value is below the predefined limit of 10, which is free. The outcome demonstrates that multicollinearity between free variables in models is not a concern.

Test for Heteroscedasticity

With the aid of SPSS 23, the following chart scatter plots were created to determine whether or not there was symptom heteroscedasticity:



Heteroscedasticity test with scatter plots, Figure 1.2

Source: SPSS Data Processing 23, 2022

Figure 4.2 shows that heteroscedasticity is not present in any models because it is not present in FIG. There is a distinct pattern as well as a dot, dot, dot spread above and below the Y axis value of 0. It means that the variance from one residual observation to the other residual observations in the model is the same or constant.

Analysis of Regression Coefficients

Utilized is a simple linear regression model. To understand the model equation from the system of tax collection on motor vehicles (PKB) vs the obedience tax on SAMSAT services in Region II around Yogyakarta City. acquired as follows:

Table 1.5: Regression Coefficient Results (X Y)

Model		Unstandardized Coefficients		t	Sig.
		B	std. Error		
	(Constant)	3,021	1,508	2003	0.048
1	Collection PKB Samsat Around	1.22	0.055	22,379	0.00

Variable Dependent on Tax Compliance

According to Table 5. Obtain the mark constants and regression coefficients necessary to build equality linear regression as shown below:

Analysis of the regression shown above reveals that $Y = 3.021 + 1.220 X$ can be interpreted as follows:

- a) Show constant of 3.021. Obedience Tax will be worth \$3,021 if System Collection Tax Vehicle Motorized (PKB) on Service Samsat about worth zero (0).

b) Regression with coefficients Vehicle motor (PKB) (X) for system variables collecting tax (Y) is 1220, indicating that the effect occurs in the same direction. It denotes that every improvement to the System Collection Tax Motorized (PKB) on the service sat approximately as large. One unit will result in an increase of 1,220 points for Obedience Must Tax.

Testing Hypotheses

Regression with a coefficient of significance is employed. When analyzing, the researcher means to understand the influences between the independent and dependent variables. The following hypothesis will be put forth and demonstrated to be accurate:

"System collection tax vehicle motor (PKB) against obedience tax on SAMSAT services around Area II kawaluyaan Yogyakarta City" have a big impact.

hypothesis Statistics 1

$$H_0 : \beta_1 = 0$$

It suggests that there is no substantial influence between the system for collecting motor vehicle taxes (PKB) and tax compliance with SAMSAT services in the vicinity of Yogyakarta City in Region II. $H_a : \beta_1 \neq 0$

It reads as follows: Around Region II Kawaluyaan Yogyakarta City, there is a considerable influence between system collecting vehicle tax motorized (PKB) and tax compliance on Services SAMSAT.

Degrees of freedom $df = n - (k + 1) = 100 - (1 + 1) = 98$ and level significant (5%) tTable's value for the distribution of t values for two parties was 1,984 in value. When the threshold for making a choice is t arithmetic 1.984 and mark significance 0.05, H_0 is rejected. And consent to other matters. Regarding the significance test for the regression coefficient in this investigation, SPSS 23 was used, as shown in the table below.

Table 6. Results of the Hypothesis Test (X Y1)

Coefficients^a

Model		Unstandardized Coefficients		t	Sig.
		B	std. Error		
(Constant)		3,021	1,508	2003	0.048
1 Implementation Collection PKB Samsat Around		1.22	0.055	22,379	0.00

a. Dependent Variable: Taxpayer Compliance

According to the theory, Region II's kawaluyaan Yogyakarta City will affect system collecting tax vehicle motor (PKB) against obedience tax on SAMSAT services. obtained that mark tcount of 22.379 with a ttable of 1.984, so mark tcount > ttable, namely $22.379 > 1.984$, and it is known that sig. (0.00) 0.05 so that H_0 is rejected, which means that There is influence between system collection tax vehicle motor (PKB) against obedience taxes on SAMSAT services around Region II kawaluyaan Yogyakarta City, with direction positive showing that the more Good system collection

Coefficient Of Determination Analysis

Determining the coefficient This was utilized to determine the system collecting tax vehicle motor's (PKB) percentage of influence over the obedience tax on SAMSAT services in Region II's kawaluyaan Yogyakarta City. Using IBM SPSS 23, the following results were attained:

Table 7. Results of the computation of the coefficient (X Y1)

Brief Model B

Model	R	R Square	Adjusted R Square
1	.915a	.836	.835

a. Predictors: Mobile Samsat PKB Collection (Constant).
Taxpayer Compliance is a Dependent Variable.

According to Table 6. 0.836 R-Square value was attained. Those findings show that factors System Collection Tax Vehicle Motorized (PKB) on service samsat surrounding can affect 83.6% of the variable Obedience Must Tax. While 16.4% of the variance is affected by unobserved factors, the remainder is.

Discussion

In accordance with President's Order No. 5 of 2015 about Administration System Administration One-Stop Vehicle Unity Motorized, System Administration One-Stop Unity (SAMSAT) is defined as series activity in maintenance Registration and Identification Vehicle motorized (Reg Ranmor), payment Tax Vehicle Motorized Vehicles (PKB), Transfer Fees for Vehicles Motorized (BBNKB), and payment Donations Compulsory Traffic Accident Fund (SWDKLLJ) integrated and coordinated in office together. While Obedience must tax is a fulfilling responsibility that is done in a voluntary manner, tax in the framework is a gift contribution for the anticipated development of the nation (Mukmin & Maemunah, 2019). Obedience is required by law when one is required to fulfill a legal obligation and exercise a right in a way that is precise and correct in line with the law. Based on analysis, it is known that System Collection Tax Vehicle Motorized (PKB) in Service Samsat Travel about in the city of Yogyakarta for 3064 with ideal score of 4500 and an average value of 3404 including category ok has a 3064 with category ok and a 3404 average value. While Obedience Tax of 4021 has an adequate category score of 3.351 and an optimal score of 6000.

Study This leads to the conclusion that System Collection Tax Vehicle Motorized (PKB) has a major impact on the amount of tax that SAMSAT services in Region II of Yogyakarta City must pay. System Collection Tax Vehicle Motorized (PKB) has an influence of 0.836 (83.6%) on service samsung, with the remaining 16.4% being influenced by other factors not included in the study.

Study This is consistent with research done by Oktavianingrum (2021), according to which there is impact over the E- Samsat online information system. To level obedience, West Java must charge motorized vehicles.

E. CONCLUSION AND SUGGESTION

Based on the findings of the data analysis and explanations previously provided on the impact system collecting tax vehicle motor (PKB) against obedience taxes on SAMSAT services in and around Region II kawalayaan Yogyakarta City, the following conclusions were reached:

- 1) Kindly provide the respondent with your complete response regarding the System Collection Tax Vehicle Motorized (PKB) acquired of 3064 with an ideal score of 4500 and an average value of 3404 containing category ok.
- 2) Kindly provide an entire response to the respondent's question regarding the Obedience Tax on SAMSAT services in Area II Kawalayaan Yogyakarta City. The total score is 4021, with an ideal score of 6000 and an average of 3.351, including the category "enough," indicating that the Obedience Must Taxes in Region II Kawalayaan City of Yogyakarta are still in the necessary improvement category.
- 3) There is a significant and positive correlation between the variable System Collection Tax Vehicle Motorized (PKB) and the obedience tax on SAMSAT services in the vicinity of Yogyakarta City, Region II. Around 83.6% of the service samsat is controlled by the variable System Collection Tax Vehicle Motorized (PKB), and the remaining 16.4% is influenced by other variables that are not observed in this study.

Based on the findings, any recommendations submitted can be helpful for all parties involved, including:

- 1) In order to boost system collection tax vehicle motorized specifically so that can make must tax give data, for officer SAMSAT surrounding should can What tax reporting laws are in place in Region II Kawalayaan City Yogyakarta.
- 2) For must-tax purposes, one should adhere to strict rules and pay all required taxes.
- 3) The researcher's next step is to add an independent variable and a sample study. To demonstrate the return variable in the study that is predicted, extra research-wide objects can be included. research to reinforce outcomes.

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