

## Influence of the Extension and Tax Service to Compliance of Personal Tax in Indonesia (Study through Taxpayers in the Tax Court – Jakarta)

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### Abstract

*This research will be limited/limited regarding specific matters relating to government policies (efforts) in increasing compliance, socializing and growing awareness of taxation, to people who are at least approaching "tax minded"; and will be focused on individual taxpayers concerning simplicity, easy to understand and easy to implement, and on the elements of its development (socialization, counseling, communication) in order to increase compliance and awareness of the taxation referred to, which is marked by an increase in the number of taxpayers reporting (intensification) and the number of taxpayers. Registered tax and its reporting figures as an extensification effort in the field of taxation; as well as looking at the aspect of fairness, in the sense that it has been conveyed evenly to all citizens, especially those who have met the subjective and objective requirements, are easy and can be understood and accepted by all. This research uses quantitative research methods; Khasan Effendy in his book "Integrating Quantitative and Qualitative Methods" (2010: 90), writes as follows: "Quantitative research is research that uses theory as a framework for the whole research". The results of the study show that the parties in the end are compliance and awareness to carry out their tax obligations, which means an increase in state revenues, because this involves the livelihood of many people, agencies, certain individuals, the government itself and the general public.*

### Keywords

counseling; tax services; tax compliance; individuals



## I. Introduction

In carrying out an activity, whatever the activity, a very important element is the availability of funds, as well as for the benefit of an administration of state government. To be able to run according to plans and ideals, funds are needed. In the company, what is known as "Corporate Spending" means how to get funds and how to use funds appropriately (effectively and efficiently).

Two tax functions, namely the budgetary function and the regularend function, (Safri Nurmantu, in Bustamar Ayza 2017: 70-72), in which of them are to regulate (regularend function): what is meant among them is adjustment to various interests and developments in circumstances; social, political, security, especially in the economic field which includes various developments in the business world; exemplified, for example regarding tax concessions, tax relief, tax holidays, determination/change of rates and so on, which of course is based on the law accompanied by all implementing regulations (as a legal basis) in accordance with the hierarchy ( PP, Presidential Regulation, Ministerial Regulation, Regulation of the Director General of Taxes and so on).

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Formal Tax Law is a law that regulates various procedures for implementing tax rights and obligations, which include, among others, procedures for registration as a Taxpayer, becoming a Taxable Entrepreneur, procedures for paying taxes, tax assessment letters, administrative sanctions, tax collection procedures up to forced letters, as well as matters relating to settlement and 'proceedings' at the Tax Court.

A A. Ritonga in his book "Introduction to Indonesian Tax & Tax Law" (2017: 44); provide the following notes:

- a. Law on General Provisions and Tax Procedures
- b. Law on Collection of Taxes by Forced Letters, and
- c. Tax Court Act.

The Material Tax Law is a law that basically regulates tax subjects, namely who is taxed, tax objects, namely what, what events, what circumstances, and other related matters; various tax rates.

A A. Ritonga (2017: 44); provide the following notes: Material Tax Law:

1. Income Tax Act
2. Law on VAT and PPnBM
3. Land and Building Tax Law
4. Stamp Duty Act
5. Law on Acquisition of Rights on Land and/or Buildings
6. Customs Law
7. Excise Law
8. Law on Non-Tax State Revenue.

By relying on the formal tax laws and material tax laws mentioned above, the government, the Ministry of Finance, the Directorate General of Taxes, can issue various regulations concerning the procedures and their implementation (explanation/elaboration) in managing taxation so that it can run well, correctly and smoothly, so that what is expected is to meet state revenues from the taxation sector can be carried out/achieved as set out in the APBN.

Taking into account the APBN, it appears that every year the state revenue figure is dominated by the tax sector (tax revenue); It is read that the taxation sector increased from Rp. 1,472.7 (trillion) in 2017 to Rp. 1,618.1 for 2018, or an increase of 9.9%. And Rp. 1,786.4 for 2019, an increase of 10.4% and IDR 1,865.7 for 2020, an increase of 4.4%.

From the 2019 APBN figures it appears that the role of taxes in state revenues has reached 82.5%, (note: 17.5% from PNBPN, and 0.00000185% from grants); For the 2020 APBN figures, it is recorded at 83.5% of taxes, (16.4% of PNBPN, and 0.02% of grants); For the 2021 State Budget figure of 82.9% of taxes, (17.1% of PNBPN and 0.05% of grants); and this role should be expected to continue to survive and become the focus along with the increasing interests of development.

From the above, it can be seen that the absolute number of reporting/compliance shows the number of 10,109 million compliant for WP OP Employees, and 2,289 million for WP OP Non-Employees. 1. Although unable to achieve the set target, Director DGT Counseling, Services and Public Relations, Hestu Yoga Saksama said there was a growth of around 820,000 compared to last year. In 2018, formal compliance reached 71.09%. 2. DGT has sought the level of compliance in submitting SPT, especially for corporate taxpayers and individual taxpayers (OP) employees. One of the efforts made is to expand cooperation on Taxpayer Status Confirmation (KSWP) to several ministries and institutions related to licensing. 3. DDTC Fiscal Research partner, Bawono Kristiaji, is of

the opinion that the government must continue to strive to increase the taxpayer compliance ratio. One of these efforts is carried out through the implementation of Compliance Risk Management (CRM). "So far, we know that the treatment of taxpayers tends to be generalized, both for taxpayers who comply, do not comply, or those who are half-hearted", said Bawono. 4. With complete profiling, he continued, authorities can focus on increasing compliance for high-risk taxpayers. According to him, voluntary compliance from taxpayers will increase with proper treatment from DGT through CRM implementation.

Therefore, in addition to every tax officer, he must be able to complete all his technical obligations and/or administrative tasks in accordance with their respective job descriptions, it is also a must to be communicatively ready, at the right time, every time. the time it takes to properly disseminate what tax is to the wider community and at the same time to be ready to answer and explain any questions related to taxation either actively or passively. Actively in the sense of actively holding outreach/instruction on various opportunities, both in formal and informal forums. Passively in the sense of being communicatively ready to answer and explain various tax questions on various occasions – anytime, anywhere, from anyone.

Observing the descriptions that have been put forward, there are interesting things for further discussion, concerning counseling and services provided/implemented by the Directorate General of Taxes to increase tax compliance and awareness, arouse/generate and foster active participation of the Taxpayer community in the taxation sector, which is the task of -the tasks that must be sought and determined by using what methods and/or strategies are appropriate (effective and efficient, effective, right on target).

In order to get an accurate answer to this question, the writer is interested in conducting further research on the effect of counseling and services on the compliance and awareness of taxpayers (individuals) in carrying out their tax obligations. The results of the research are expected to at least be used as additional input for the Government (Directorate General of Taxes) in an effort to increase the number of Registered Taxpayers and efforts to increase their compliance; through various policies and guidelines that are relevant and appropriate, and what policies should be used that might be a concept, or model, or theory? relating to "excellent" counseling and services in the field of taxation which will automatically be summarized in it are communication, information, explanations, which of course is very important in the general task / together with the Directorate General of Taxes, namely providing counseling and services to the public regarding understanding the importance of the meaning of taxation for a country, explaining the importance of citizen awareness in the field of taxation, their rights and obligations as well as getting clearer about the various procedures, so it is hoped that gradually what is called a tax-aware society in this country can actually be realized and in turn development in all fields (physical development - infrastructure - and mental spiritual - human resources) on an ongoing basis can run more orderly and more smoothly so that what is the ideals of this nation, namely the formation of a just and prosperous society, can be realized immediately.

### III. Research Method

As described in the Thinking Framework, this research will use quantitative research methods; Khasan Effendy (2010: 90), writes as follows: "Quantitative research is research that uses theory as a framework for the whole research". So from the literature review, a framework of thought is developed using variables related to cause and effect, influencing and being influenced, which are obtained through numbers from the results of qualitative surveys which are transformed into quantitative data which is then processed statistically.

Jonathan Sarwono, (2013: 15) stated: "One of the prominent characteristics in research that uses a quantitative approach is the existence of statistical analysis. Statistical analysis is used to assist researchers in knowing the meaning of the relationship between variables. Until now, statistical analysis is the only tool that can be scientifically justified to calculate the magnitude of the relationship between variables, to predict the effect of independent variables on the dependent variable, and to see the percentage or average size of a variable that we measure, and measure the other values".

According to Anto Dayan (1975: 4) stated as follows: "In recent times, many statistical scholars argue that statistics is actually a science or method of drawing general conclusions from limited quantitative data". Frederick E. Croxton and Dudley J. Cowden, in Anto Dayan (1975: 4) define statistics as a method for collecting, processing, presenting, analyzing and interpreting data in the form of numbers"; "The word interpretation should be interpreted as drawing conclusions from the results of the analysis carried out on the basis of limited quantitative data".

That the phenomenon raised in this research is related to research related to the issue of tax counseling and tax services in this country (Indonesia) which has been running and its correlation with tax compliance and awareness of individual taxpayers.

### III. Results and Discussion

According to Kotler (2002:83) the definition of service is any action or activity that can be offered by one party to another, which is essentially intangible and does not result in any ownership. According to Moenir (1992: 16), namely the management of public services in Indonesia, which says that service is a process of meeting needs through the activities of other people directly. According to Brata: (2003: 9) a service will be formed due to a process of providing certain services from the service provider to the party being served.

According to Sampara, in Sinambela (2011: 5) service is an activity that occurs in direct interaction between a person and another person or machine physically, and provides customer satisfaction. Haryatmoko in his book "Public Ethics for the Integrity of Public Officials and Politicians" (from B. Libois, 2002: 139), presents the following: (2011: 13): "The definition of public service is "all activities whose fulfillment must be guaranteed, regulated and supervised by the government, because it is necessary for the realization and development of social interdependence, and in essence, its realization is difficult to carry out without the intervention of government forces.

Returning to Sadu Wasistiono (2015) above who also stated that the object of the form of government science: is "the relationship between the state and its people in terms of authority and public services to achieve people's welfare". Wirman Syafri and Alwi in their book Management of Human Resources in Public Organizations (2014: p. 7) note the following: "The new public service perspective is a paradigm in public administration that emphasizes the delivery of democratic public services and social justice. In this case,

service providers try to understand the public interest in the implementation of public services. The public interest is the basis for the preparation of various public service programs.

Tax revenue which in essence is sourced and collected from the ability of the people (taxpayer community), namely those that have met the subjective and objective requirements and are used for the benefit of the administration of the state which in the end is for the greatest prosperity of the people, (the common welfare of the people, just and prosperous). , and therefore in accordance with the mandate of the 1945 Constitution, it must and must be based on the law so that it can run effectively, efficiently and more importantly, wisely and fairly. It should be noted that there are 2 (two) main tax functions which are very important, namely the Budgeter function and the Regular function. According to R. Santoso Brotodihardjo (1982: 185) "The function of the budgeter is a function that is located in the public sector and taxes here are a tool (or a source) to put as much money as possible into the State Treasury which in time will be used to finance expenditures. country".

The law certainly does not guarantee perfection, therefore there are often changes and additions here and there, (to date there have been four changes since 1983), and in 2019 and 2020 there are still improvements to the Law. The Taxation Law, as well as the various implementing regulations that follow it, which are actually implemented by state administrators/government officials, through Government Regulations, Ministerial Regulations, etc. effect) is very interesting, can and is very possible and necessary to do.

In fact, there are many things that seem important to be researched, concerning government regulations and the regulations under them, and their implementing regulations are related to the articles in the law; to the issue of Objections and Appeals over the occurrence of tax disputes between Taxpayers (the people/tax payers) and the Directorate General of Taxes (government), why should this occur? do not agree with the decision of the Directorate General of Taxes on their objections and can then proceed to the next legal remedy, namely an appeal to the Tax Court. Furthermore, paying attention to Indonesia's tax ratio, (Principles of the 2020 APBN) shows a low figure, (11.1% outlook 2019 and 11.6% APBN 2020), and apparently (according to Minister of Finance Sri Mulyani - in DDTC News) the realization only reached 10 .6% for 2019, and 9.1% predicted for 2020.

Regarding this tax ratio, Book II of the RI Financial Note for Fiscal Year 2020 provides a record of the development of the tax ratio since 2015, according to the Ministry of Finance, the tax ratio figure for 2018 is 11.4%; this figure is still the lowest figure among ASEAN countries, (World Bank data): the average figure is 14.98%; Malaysian 15.5%; Philippines 14.4%; Singapore 14.2%; Thailand 17%; and Vietnam 13.8%.

World Bank Senior Economist for Indonesia Ralph Van Doorn said in Media Briefing Online: World Bank's Public Expenditure Review, Monday (22/6/2020).- (Bisnis.com, Jakarta). "Tax revenue to GDP (tax-to-GDP ratio) was only 10.2 percent of total GDP in 2018, this realization is among the lowest compared to countries in the region and other developing countries. And <https://www.oecd.org>> tax , provides the following notes: The tax-to-GDP ratio in Indonesia increased by 0.4 percentage points from 11.5% in 2017 to 11.9% in 2018.

Furthermore, as written/loaded by Warta Ekonomi.co.id, Jakarta, the following points are presented: Misbakhun, member of Parliament, Senayan, in Sindonews.com) stated: "The low tax ratio shows the low awareness of the public in paying taxes, as well as the ability to pay taxes. the government to explore sources of tax revenue from economic sectors has not been optimal"

In an effort to achieve Revenue (State Revenue) in the field of taxation, the government (Ministry of Finance) outlines the main points of the 2018 State Budget policy as follows:(<https://kemenkeu.go.id>). "... The government will carry out various efforts to strengthen reforms in the field of taxation and Customs and Excise, including: Support for the Automatic Exchange of Information (AEOI) in order to increase the tax base and prevent tax avoidance practices and tax erosion; Strengthening of Taxation Data and Information System to be more up to date and integrated, through e-filing, e-form and e-invoicing; Building tax compliance and awareness (sustainable compliance); Improvement of facilities and acceleration of services at ports and airports, as well as enforcement of smuggling eradication.

The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

The previous Minister of Finance (Bambang PS. Brodjonegoro, at Senayan : 25/3/2015; Kompas.com), said as follows: "A very small tax ratio does not mean that the economic potential is small, because the economic potential is large. The small thing is the limitation on the ability to explore the potential of the tax itself, the low tax coverage". Minister of Finance Sri Mulyani in the Foreword "2018 APBN INFORMATION" among others conveyed the following: The theme of the fiscal policy that will be implemented by the Government in 2018 is "Consolidating Fiscal Management to Accelerate Equitable Growth". In accordance with this theme, the Government will implement several main policies in the 2018 State Budget, namely: first, optimizing state revenues with realistic tax revenue targets based on the latest data base. Taxes will be a tool for the government to distribute income as well as a stimulus to spur the business world to be more competitive."

The Foreword "2019 APBN INFORMATION" includes the following: "The theme of the fiscal policy that will be implemented by the Government in 2019 is "APBN to Encourage Investment and Competitiveness Through Human Resource Development (Investment). According to the theme, the Government will implement several main policies in the 2019 APBN, namely: first, revenue mobilization will be carried out realistically to maintain a conducive investment climate".

For the foreword, "2020 APBN INFORMATION" includes the following: "Fiscal policy will be directed to support the acceleration of competitiveness through innovation and strengthening the quality of human resources". However, of course this research will be limited/limited regarding specific matters relating to government policies (efforts) in increasing compliance, socializing and growing awareness of taxation, to people who are at least close to "tax minded"; and will be focused on Individual Taxpayers concerning simplicity, easy to understand and easy to implement, and on the elements of its development (socialization, counseling, communication) in order to increase compliance and awareness of the taxation referred to, which is marked by an increase in the number of Taxpayer reporting (intensification) and the number of Taxpayers. registered and reporting figures as an extensification effort in the taxation sector; and also in terms of justice, in the sense that it has been conveyed evenly to all citizens, especially those who have met the subjective and objective requirements, are easy and can be understood and accepted by all parties, which in the end is compliance and awareness to carry out their tax obligations, which means an increase in state revenue, because it concerns the livelihoods of many people, agencies, certain individuals, the government itself and the general public.

That the Compliance Level up to the end of 2019 can be given the following notes: (HIS Consulting - Custom And Tax Solutions) 1. Data from the Directorate General of Taxes (DGT) shows that the compliance ratio for the submission of Annual Income Tax Return (SPT) as of the end of 2019 reached 73%; 2. This is better than the previous year where the compliance ratio was recorded at 71%. However, this year's achievement is still lower than the initial target of 80 percent. 3. Based on this data, it was found that registered taxpayers (WP) required to SPT reached 18.33 million taxpayers, an increase compared to 2018 which reached 17.65 million taxpayers. 4. Taxpayers registered with mandatory SPT in 2019 were recorded as consisting of 13.81 million Employee OP taxpayers, 3.04 million non-employee OP taxpayers, or (the number of OP taxpayers was 16.85 million) and Corporate taxpayers 1.47 million .

From the same source (Directorate General of Taxes), DDTC ([news.ddtc.co.id](http://news.ddtc.co.id)) provides the following notes: Based on data from the Directorate General of Taxes (DGT), the number of Taxpayers (WP) who submitted Tax Returns (SPT) in 2019 was 13 .37 million. This amount only reaches 72.9% of the total taxpayers who are required to SPT as many as 18.33 million. This performance is below the target of 80%. If detailed, the realization of formal compliance with corporate taxpayers only reached 65.28%. Meanwhile, employee and non-employee individual taxpayer compliance is 73.2% and 75.31%, respectively. "In 2017, there was a significant spike in the compliance ratio to 72.6 percent and continued in 2018 with a compliance ratio of 71.1 percent. Improvement in compliance ratio is a combination of increasing taxpayer compliance, changing compliance behavior after tax amnesty, and increasing taxpayer coverage in the tax administration system".

It was pointed out that the presentation of the compliance ratio is a combination with voluntary compliance, namely compliance can be interpreted as awareness, awareness of taxation. Furthermore, it is stated: "The level of tax compliance that is getting stronger, both in terms of the number of registered taxpayers and the compliance ratio, is the foundation for the government's efforts to create sustainable tax revenue sources based on voluntary tax compliance. From the description, explanation, and some of the notes above, it seems to be very interesting to study further and conduct careful research regarding how much tax counseling and services affect the level of compliance and awareness of this Taxpayer. This research also shows that the number of individual taxpayers is much larger (16.85 million) than the number of corporate taxpayers (1.47 million), and it should be noted that both corporate taxpayers (organizations, businesses, associations etc.) human/individual or private person.

Of course the research is based on supporting theories that are obtained and have been studied in lectures (Government Science), literature review and facts that occur in the field. Many things can cause the level of success of the Government (Directorate General of Taxes) in managing taxation, and among the most important are: Progress of economic activity/economic growth; The progress of economic activity/economic growth implies that more and more entrepreneurial activities are carried out by the community and there are also many various transaction activities both related to goods and services, of course, by itself means an increase in tax revenues there.

## IV. Conclusion

The results of the study show that public awareness of taxpayers about their rights and obligations coupled with compliance in the field of taxation is very important in the success of collecting tax funds, and this is actually the basis on which the current law that we know as self-assessment is based. This means that the taxpayers are trusted by law to calculate, calculate for themselves the amount of tax owed with full awareness and then with compliance deposit it to the State Treasury and report it to the Tax Service Office.

Government officials, especially the readiness of all personnel in the Directorate General of Taxes in carrying out their duties. The role of government officials, especially the readiness of all personnel in the Directorate General of Taxes in carrying out their duties, means that every personnel of the Directorate General of Taxes must be prepared for everything, physically and spiritually, physically and mentally spiritually stable and ready in the field of taxation, both in terms of taxation technical and administrative aspects, (including readiness in the field of counseling/communication), so that what is implemented by the Directorate General of Taxes is that every tax officer must at the same time be a tax instructor who must be 'ready' to carry out tax counseling (active) and also 'ready' to answer correctly whatever is asked by the taxpayer community, face to face.

Regarding the implementation of various counseling (especially active counseling) and services by providing comfort and convenience in carrying out the tax obligations (private individuals) that have been given, on this occasion it will be studied about how much influence it has on increasing awareness and also increasing compliance. It is very possible that some of them are related to matters directly related to: (i) Communication, (ii) Cooperation. All of them are actually generally applicable in any organization, but what is interesting here is the extent to which the Directorate General of Taxes has provided the best counseling and services, which in fact also means providing convenience to the taxpayer community and quickly completing all obligations properly, correctly, and on time; There are many things regarding the completion of tasks that must be fast, easy, timely in accordance with applicable regulations; several examples: (as already and must be implemented), including: Minister of Finance Regulation No. 147/PMK.03/2017; Director General of Taxes Regulation Number PER-02/PJ/2018. Therefore, basically, every tax officer must be ready to seriously carry out counseling and services by providing convenience and convenience to the taxpayer community in carrying out their tax obligations.



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