

## Driving Individual Taxpayer Compliance: How Information Technology Elevates Tax Service Quality, Social Engagement and Education

Edi Triwibowo<sup>1</sup>, Dian Sulistyorini Wulandari<sup>2</sup>, Titi Nandarwati<sup>3</sup>

Universitas Pelita Bangsa, Bekasi, Indonesia<sup>123</sup>

edi.triwibowo@pelitabangsa.ac.id<sup>1</sup>, diansulistyorini@pelitabangsa.ac.id<sup>2</sup>, titinandar10@gmail.com<sup>3</sup>

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### Abstract

*This study investigates the factors influencing Individual Taxpayer Compliance in Indonesia, focusing on Tax Service Quality, Social Engagement and Education, and the moderating role of Information Technology. The findings reveal that Tax Service Quality does not significantly impact taxpayer compliance, suggesting that improvements in service quality alone may not suffice to enhance compliance levels. In contrast, Social Engagement and Education are significant factors that positively influence taxpayer compliance, indicating the effectiveness of educational initiatives and community involvement in fostering compliance behavior. Furthermore, information technology has been found to have no significant moderating effect on the relationship between tax service quality or social engagement, education, or taxpayer compliance. These results underscore the importance of prioritizing social engagement and educational strategies while recognizing that technology should be integrated as a complementary tool to improve compliance outcomes. A balanced approach combining these elements is essential for fostering a more compliant taxpayer environment in Indonesia.*

### Keywords:

Tax Service Quality  
Information Technology  
Individual Taxpayer  
Compliance

### Abstrak

Studi ini menyelidiki faktor-faktor yang mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi di Indonesia, dengan fokus pada Kualitas Layanan Pajak, Sosialisasi dan Edukasi, serta peran moderasi Teknologi Informasi. Temuan menunjukkan bahwa Kualitas Layanan Pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak, yang menunjukkan bahwa perbaikan dalam kualitas layanan saja mungkin tidak cukup untuk meningkatkan tingkat kepatuhan. Sebaliknya, Sosialisasi dan Edukasi diidentifikasi sebagai faktor signifikan yang berpengaruh positif terhadap kepatuhan wajib pajak, menunjukkan efektivitas inisiatif pendidikan dan keterlibatan komunitas dalam mendorong perilaku kepatuhan. Selain itu, Teknologi Informasi tidak memiliki pengaruh moderasi yang signifikan dalam hubungan antara Kualitas Layanan Pajak atau Sosialisasi dan Edukasi dan kepatuhan wajib pajak. Hasil ini menekankan pentingnya memprioritaskan strategi keterlibatan sosial dan edukasi, sambil mengakui bahwa teknologi harus diintegrasikan sebagai alat pelengkap untuk meningkatkan hasil kepatuhan. Secara keseluruhan, pendekatan yang seimbang yang menggabungkan elemen-elemen ini sangat penting untuk membangun lingkungan wajib pajak yang lebih patuh di Indonesia.

**Kata Kunci :** Kualitas Layanan Pajak, Teknologi Informasi, Kepatuhan Wajib Pajak Orang Pribadi

### INTRODUCTION

This research on tax compliance in Indonesia, focusing on tax service quality, socialization, and education, with a moderating role of information technology (IT), is critical to Indonesia's economic and business landscape. Tax revenue is central to Indonesia's fiscal strategy, supporting development goals and public service provision. However, tax compliance remains challenging due to limited awareness, varying perceptions of tax obligations, and service-related issues. Studies since 2019 have highlighted these concerns, showing that improvements in tax service quality, adequate socialization, and accessible education can significantly enhance taxpayer compliance, especially when coupled with IT integration ((Ardiyanti & Supadmi, 2020); (Arini et al., 2023)) (Wulandari & Dasman, 2023).

Quality tax services have positively influenced taxpayer compliance by enhancing satisfaction and trust in the system. Recent findings emphasize that taxpayers who perceive the tax service as transparent, efficient, and supportive tend to comply better. A study by (Yulianti et al., 2021) found that improving the quality of motor vehicle tax services in Indonesia led to increased compliance among individual taxpayers. Such findings align with global literature suggesting that accessible and reliable tax services can reduce compliance costs and administrative burdens, fostering voluntary compliance

(Wulandari, 2019). For Indonesia, where tax morale and perception of tax fairness vary significantly, improving service quality can address compliance issues at a structural level.

Socialization and education help increase taxpayer awareness and understanding of tax obligations, benefits, and procedures. By addressing misconceptions and reducing apprehension around tax payments, these initiatives cultivate a sense of tax morale and civic responsibility. For instance, (Assegaf & Andesto, 2023) found that socialization campaigns in Cibinong improved compliance among individual taxpayers by increasing their understanding of tax obligations. Likewise, (Ardiyanti & Supadmi, 2020) increased tax knowledge and socialization efforts significantly impacted taxpayer compliance, underscoring the importance of consistent outreach, especially in regions with lower compliance rates.

The role of IT as a moderating variable in tax compliance research is increasingly relevant. IT-driven solutions, such as e-filing, digital tax information systems, and automated taxpayer services, simplify compliance processes, reduce human errors, and improve accessibility. Studies indicate taxpayers are more likely to comply when technology is leveraged to streamline tax procedures. Research by Basri, (Wulandari, 2021b) showed that digital platforms in Indonesia enhanced taxpayer engagement and satisfaction, leading to increased compliance. Additionally, (Ariesta & Febriani, 2024) demonstrated that when combined with high-quality services, IT helps mitigate barriers to compliance, such as geographical limitations and time constraints, which are particularly relevant in Indonesia's archipelagic setting.

In sum, this research provides valuable insights into the mechanisms that can improve tax compliance in Indonesia. By examining the impact of tax service quality, socialization, and education with IT as a moderating factor, this study addresses the current needs of Indonesia's tax system and offers a framework for sustainable improvements. Implementing such findings can support Indonesia's revenue generation, enabling more effective resource allocation and promoting long-term economic growth.

## METHOD

The research on the role of tax service quality, socialization, and education on individual taxpayer compliance, with information technology as a moderating factor, can employ a quantitative research design. This approach involves structured data collection, measurement, and analysis, often using a cross-sectional survey to gather comprehensive data on taxpayer perceptions, compliance behaviors, and demographic factors.

### 1. Population and Sample

The population for this study consists of individual taxpayers registered at the Pratama Tax Office in Cileungsi. The researcher employed a simple random sampling technique, allowing for an unbiased selection of respondents from the population, regardless of existing strata (Sugiyono, 2017). This method ensures that each taxpayer in the district has an equal chance of being chosen, contributing to the representativeness of the sample. A total of 98 respondents from the Cileungsi District were selected to provide insights into individual taxpayer compliance and behavior.

### 2. Data Collection Instruments

- **Survey Questionnaire:** A structured questionnaire will be administered to measure each variable, including tax service quality, tax socialization, tax education, and compliance behavior. Each question will use a Likert scale (e.g., 1 = strongly disagree to 5 = strongly agree) to capture respondents' attitudes.
- **Questionnaire Sections:**
  - *Demographic Information:* Age, gender, education level, and income bracket.
  - *Tax Service Quality:* Adapted from previous studies, questions assess the reliability, responsiveness, empathy, and satisfaction with tax services (Basri, Natariasari, & Devitarika, 2023).
  - *Tax Socialization and Education:* Items measure the frequency, clarity, and accessibility of tax information provided by authorities (Assegaf & Andesto, 2023).

- *Information Technology*: Questions will evaluate taxpayers' access to and use of e-filing, online platforms, and the perceived ease and efficiency of these digital services.
3. Data Analysis Techniques
- Reliability and Validity Tests: Cronbach's alpha will be used to assess the internal consistency of survey items, while validity will be examined using factor analysis.
  - Multiple Regression Analysis: To determine the effects of tax service quality, socialization, and education on taxpayer compliance. Interaction terms for IT usage will be included to test its moderating effect.
  - Hypothesis Testing: The study will use t-tests and F-tests for hypothesis testing, with a significance level of 0.05 to assess the strength and significance of relationships among variables.
4. Moderating Variable Analysis
- Interaction Analysis: Moderation analysis, using an interaction term for IT, will assess how IT use strengthens or weakens the relationship between the independent variables (tax service quality, socialization, and education) and tax compliance.
5. Data Analysis Tools
- SEM-PLS Software: These software tools will be used for statistical analysis to ensure accurate calculations and comprehensive output reporting. SPSS is suitable for straightforward multiple regression, while SEM-PLS is ideal for complex models with latent variables and moderating interactions (Ariesta & Febriani, 2024).

These methods will offer a rigorous approach to understanding taxpayer behavior and the role of technology, which may help policymakers enhance tax compliance through targeted improvements in service quality, socialization, and education programs.

RESULT AND DISCUSSION

Analysis

Reliability testing, indicated by Cronbach's Alpha and Composite Reliability values, shows that each variable in this study meets the reliability threshold. Specifically, the Tax Service Quality variable (X1) has values above 0.7, signifying consistent reliability. The Social Engagement and Education variable (X2) and the Information Technology variable (Z) also both exceed 0.7, as does the Individual Taxpayer Compliance variable (Y), confirming that all constructs demonstrate strong internal consistency.

Table 1. Validity Reliability

	Outer Loading	Crombah Alpha	Composite Reliability	Result
<b>Tax Service Quality (X1)</b>		0.827	0.877	Reliable
X1.1	0.815			Valid
X1.2	0.703			Valid
X1.3	0.799			Valid
X1.4	0.810			Valid
X1.5	0.704			Valid
<b>Social Engagement and Education (X2)</b>		0.814	0.865	Reliable
X2.1	0.862			Valid
X2.2	0.840			Valid
X2.3	0.842			Valid
X2.4	0.727			Valid
X2.5	0.801			Valid
<b>Individual Taxpayer Compliance (Y)</b>		0.803	0.864	Reliable
Y1	0.814			Valid

Y2	0.728			Valid
Y3	0.705			Valid
Y4	0.779			Valid
Y5	0.713			Valid
Information Technology (Z)		0.830	0.870	Reliable
Z1	0.728			Valid
Z2	0.917			Valid
Z3	0.864			Valid
Z4	0.740			Valid
Z5	0.649			Valid

Data: Processed with SmartPLS 3.0, 2024

The coefficient of determination value for Individual Taxpayer Compliance (Y) indicates a score above 0.2, as shown in Table 2, placing it in a favorable category. Specifically, it has a determination value of 0.363, which means that approximately 36.3% of the variation in Individual Taxpayer Compliance can be explained by the variables in this model.

Table 2. R square

Endogenous Variable	R Square	Category
Individual Taxpayer Compliance (Y)	0.363	Good

Data: Processed with SmartPLS 3.0, 2024

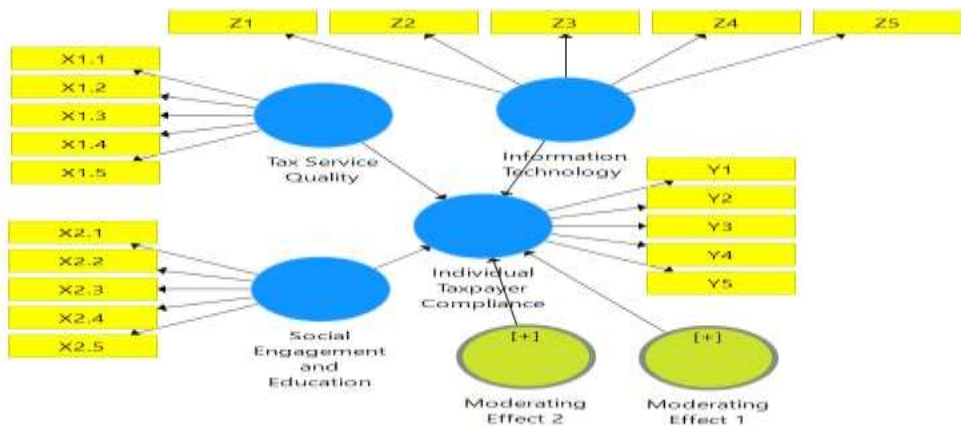


Figure 2. Outer Model

Path Coefficient

Table 3. Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Tax Service Quality -> Individual Taxpayer Compliance	0.090	0.126	0.161	0.556	0.578
Social Engagement and Education -> Individual Taxpayer Compliance	0.489	0.476	0.142	3.444	0.001

Information Technology ->Individual Taxpayer Compliance	-0.161	-0.126	0.136	1.184	0.237
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Data: Processed with SmartPLS 3.0, 2024

Table 3 presents the path coefficients and associated statistics for examining the relationships between each independent variable—Tax Service Quality, Social Engagement and Education, and Information Technology—and the dependent variable, Individual Taxpayer Compliance.

1. Path Coefficient (Original Sample (O))

- Tax Service Quality -> Individual Taxpayer Compliance: The coefficient is 0.090, indicating a weak positive relationship between tax service quality and taxpayer compliance. However, this effect is minor, suggesting that tax service quality has limited influence on compliance.
- Social Engagement and Education -> Individual Taxpayer Compliance: The coefficient is 0.489, a relatively strong positive relationship, suggesting that social engagement and education significantly enhance taxpayer compliance.
- Information Technology -> Individual Taxpayer Compliance: The coefficient is -0.161, indicating a weak negative relationship between information technology and taxpayer compliance. This negative coefficient may suggest that increased technology alone may not directly encourage compliance.

2. Sample Mean (M)

The sample mean column shows the average effect across the sampled data. It provides a stability check for the original sample (O) value.

3. Standard Deviation (STDEV)

This measures the variability of each path coefficient. A low standard deviation means less variation in the sample responses regarding each variable's influence.

4. T-Statistics (|O/STDEV|)

The t-statistics indicate whether each path coefficient is statistically significant:

- Tax Service Quality: With a t-statistic of 0.556, this path is not statistically significant (typically, a value above 1.96 is required for a 95% confidence level).
- Social Engagement and Education: The t-statistic is 3.444, well above 1.96, indicating a statistically significant relationship.
- Information Technology: The t-statistic of 1.184 suggests this relationship is not statistically significant.

5. P-Values

P-values provide further evidence of statistical significance (with values below 0.05 indicating significance):

- Tax Service Quality (P = 0.578) and Information Technology (P = 0.237) are not significant.
- Social Engagement and Education (P = 0.001) is significant, affirming its positive impact on taxpayer compliance.

**Indirect Effect**

**Table 4. Indirect Effect**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Moderating Effect 1 -> Individual Taxpayer Compliance	-0.184	-0.147	0.144	1.280	0.201



Moderating Effect	0.053	0.040	0.131	0.406	0.685
2 -> Individual Taxpayer Compliance					

Data: Processed with SmartPLS 3.0, 2024

Table 4 analyses the indirect effects of two moderating effects on Individual Taxpayer Compliance. Understanding these indirect effects helps elucidate how various factors influence taxpayer behavior beyond direct relationships.

1. Indirect Effect Coefficient (Original Sample (O))
  - Moderating Effect 1 -> Individual Taxpayer Compliance: The coefficient is -0.184, indicating a negative indirect relationship with taxpayer compliance. This suggests that this moderating effect might hinder compliance rather than enhance it.
  - Moderating Effect 2 -> Individual Taxpayer Compliance: The coefficient is 0.053, showing a slight positive relationship, but the effect is minimal, indicating that this moderating factor does not significantly influence taxpayer compliance.
2. Sample Mean (M)

The sample mean for both moderating effects shows the average outcome across the sample, providing an additional perspective on the stability of the original sample coefficient.
3. Standard Deviation (STDEV)

The standard deviation for both moderating effects is relatively low, suggesting that responses are consistent regarding their influence on taxpayer compliance.
4. T-Statistics (|O/STDEV|)
  - Moderating Effect 1: With a t-statistic of 1.280, this value is below the common threshold of 1.96 for significance at the 95% confidence level, indicating that the negative indirect effect is not statistically significant.
  - Moderating Effect 2: The t-statistic of 0.406 also indicates a lack of statistical significance.
5. P-Values

P-values further reinforce the findings regarding significance:

  - Moderating Effect 1 (P = 0.201) and 2 (P = 0.685) exceed the 0.05 threshold, indicating that neither moderating effect statistically impacts Individual Taxpayer Compliance.

**The Impact of Tax Service Quality on Individual Taxpayer Compliance**

The impact of Tax Service Quality on Individual Taxpayer Compliance indicates a relationship where the quality of tax services influences individual taxpayers' compliance behavior. However, the statistical analysis reveals that this relationship is insignificant, as indicated by a p-value of 0.578. This suggests that changes in tax service quality do not lead to measurable differences in taxpayer compliance levels. The p-values indicate a high likelihood that any observed effects could be due to chance rather than a true relationship. A p-value greater than 0.05 typically indicates a lack of statistical significance in research. We cannot confidently assert that Tax Service Quality or Information Technology directly impacts compliance behavior.

The results suggest that improving tax service quality and applying information technology may not be sufficient strategies to enhance taxpayer compliance. Other factors, such as taxpayer education, social engagement, and external influences, may be more critical in influencing compliance ((Ariesta & Febriani, 2024); (Basri et al., 2023); (Wulandari, 2021a)).

The findings also highlight the necessity for further research to explore additional variables or contextual factors that could provide a clearer understanding of what drives compliance. Factors such as taxpayer perception of fairness, ease of compliance processes, or social norms surrounding tax compliance might be essential for future studies.

**The Impact of Social Engagement and Education on Individual Taxpayer Compliance**

The analysis shows that Social Engagement and Education (P = 0.001) is statistically significant, indicating a strong positive influence on taxpayer compliance. This finding suggests that initiatives to increase social interaction and educational outreach can effectively enhance compliance among individual taxpayers.

The p-value of 0.001 is well below the conventional threshold of 0.05, demonstrating a high level of statistical significance. This implies that the observed relationship is unlikely due to random chance, reinforcing the conclusion that social engagement and education are crucial in influencing taxpayer behavior.

The positive coefficient associated with Social Engagement and Education indicates that their compliance rates improve as taxpayers experience higher engagement and education. This could be attributed to increased awareness of tax obligations, a better understanding of compliance benefits, and improved communication between tax authorities and taxpayers ((Ariesta & Febriani, 2024); (Assegaf & Andesto, 2023); (Wulandari, 2023)).

The significant impact of social engagement and education highlights the importance of implementing programs that promote interaction between taxpayers and tax authorities. These could include workshops, seminars, and outreach initiatives that provide clear information about tax regulations and compliance requirements. Engaging taxpayers in community events can foster a sense of belonging and responsibility, which may further encourage compliance (Purba et al., 2024).

Existing literature supports the notion that education and social engagement enhance compliance. For instance, studies have found that taxpayer education programs can significantly improve understanding and willingness to comply with tax obligations ((Basri et al., 2023); (Lee & Sweeney, 2021); (Purba et al., 2023) ).

#### **The Lack of Moderating Effect of Information Technology on the Relationship between Tax Service Quality and Individual Taxpayer Compliance**

The analysis reveals that Information Technology does not significantly moderate the relationship between Tax Service Quality and Individual Taxpayer Compliance. This finding suggests that using technology alone does not enhance or alter the effect of tax service quality on taxpayer compliance behavior. The p-value for Information Technology is 0.237, above the conventional threshold of 0.05. This indicates that there is no statistically significant moderating effect. This implies that introducing or enhancing information technology does not provide additional benefits in improving taxpayer compliance and tax service quality.

The lack of a moderating effect may indicate that simply implementing technology in tax services is insufficient to enhance compliance. Other factors, such as the quality of interaction between tax authorities and taxpayers, the clarity of tax regulations, and the overall perception of the tax system, might play a more critical role ((Ariesta & Febriani, 2024); (Lee & Sweeney, 2021)).

Previous studies have shown mixed results regarding the impact of technology on taxpayer compliance. For instance, some research suggests that while technology can facilitate more accessible access to information and services, it does not necessarily lead to higher compliance rates if the foundational quality of service is lacking (Ningsih, 2023). Other studies indicate taxpayer engagement and education might be more influential than technology in driving compliance ((Bakar, 2020); (Hidayat & Pratama, 2022); (Wulandari, 2021b)).

#### **The Lack of Moderating Effect of Information Technology on the Relationship between Social Engagement and Education and Individual Taxpayer Compliance**

The analysis indicates that Information Technology does not significantly moderate the relationship between Social Engagement and Education and Individual Taxpayer Compliance. This finding suggests that the presence or enhancement of technology does not enhance the positive influence of social engagement and educational initiatives on taxpayer compliance behavior. The p-value associated with Information Technology in this context is above the 0.05 threshold, indicating that its moderating effect is not statistically significant. This result implies that the relationship between Social Engagement, Education, and taxpayer compliance remains unchanged regardless of the level of technology implementation ((Ariesta & Febriani, 2024); (Ningsih, 2023)).

The lack of a moderating effect may suggest that while social engagement and education are crucial for fostering compliance, the mere addition of technology does not contribute further to this relationship. Instead, factors such as the quality of educational content, the effectiveness of social engagement strategies, and the existing attitudes of taxpayers may be more determinative in shaping compliance behavior ((Hidayat & Pratama, 2022); (Lee & Sweeney, 2021)). Prior studies highlight that

while technology can facilitate access to information and resources, it does not automatically lead to improved compliance outcomes. For instance, research has shown that effective social engagement and educational outreach are often more critical in influencing taxpayer attitudes and behaviors than the tools used to deliver this information ((Bakar, 2020); (Basri et al., 2023)). Furthermore, it has been observed that engagement initiatives that build trust and community involvement are essential for enhancing compliance (Fuadi & Wulandari, 2024).

## CONCLUSION

This study explored the factors influencing individual taxpayer compliance in Indonesia, focusing on tax service quality, social engagement, education, and the moderating role of information technology. The findings indicate that while Tax Service Quality did not significantly affect taxpayer compliance, Social Engagement and Education emerged as crucial factors in promoting compliance.

Social Engagement and Education significantly impacted taxpayer compliance, highlighting the importance of educating taxpayers and fostering community involvement. This suggests initiatives to increase taxpayer knowledge and engagement can effectively enhance compliance behavior.

On the other hand, information technology did not significantly moderate the relationship between tax service quality or social engagement, education, and individual taxpayer compliance. This implies that technology alone does not enhance the effectiveness of these other factors. Instead, integrating technology with robust engagement and educational strategies is necessary to improve compliance rates. In summary, tax authorities must focus on improving social engagement and educational initiatives to enhance taxpayer compliance rather than relying solely on service quality or technology. A balanced approach that combines these elements can foster a more compliant taxpayer environment.

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