



## The Influence of E-Samsat Implementation, Taxpayer Awareness, and Income Levels on Compliance with Motor Vehicle Tax Payments

Arief Suryadi<sup>1</sup>, Nur Rahmat<sup>2</sup>, Nurrahman Purbojati<sup>3</sup>, Uun Sunarsih<sup>4\*</sup>,  
Rimi Gusliana Mais<sup>5</sup>

<sup>1,2,3,4,5</sup> Indonesia College of Economics (STEI), Jakarta

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### Abstract

This study uses quantitative methods to investigate the effects of the implementation of the e-samsat system, tax awareness, and income rates on compliance with motor vehicle tax payments. Data yang digunakan adalah data utama by distributing the questionnaire to taxpayers registered in the eastern Jakarta territory and sampling techniques using purposive samplings and obtained 50 respondents. Pre-conditional analysis tests using validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests dengan menggunakan spss 25, kemudian melakukan analisis regresi linier dan tes parsial (uji t). Hasil penelitian menunjukkan bahwa penerapan e-samsat tidak mempengaruhi kepatuhan terhadap pembayaran pajak karena masih ada beberapa who have not accepted socialization against e-Samsat. The variable of tax awareness has an influence on compliance with tax payments because with consciousness then the taxpayer is involved in supporting the development process, and the variable rate of income has no influence over the compliance of tax payment.

Keywords: The Implementation of E-Samsat, Taxpayer Awareness, Tax Payment Compliance

JEL Classification: H26, M48, O33

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Corresponding author: Uun Sunarsih ([uun.sunarsih@yahoo.co.id](mailto:uun.sunarsih@yahoo.co.id))



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## 1. Introduction

Tax is defined as a contribution that must be paid to the state owed by individuals or organizations that are legally regulated, without receiving any reciprocal benefits that can be seen directly and used to finance public expenditure (Mardiasmo, 2019). Indonesian taxes consist of two parts, namely State Tax and Regional Tax. Regional taxes and regional levies, which are one of the sources of Regional Original Income (PAD), play a very important role as a source of Regional Original Income and as a supporter of regional development financing for the implementation of government (Suoth et al., 2022).

Based on data from the Regional Revenue Agency of the Provincial Government throughout Indonesia, PKB or BBNKB contributed IDR 67.79 trillion or 47.33% of the total PAD of IDR 143.22 trillion in 2020. Then it rose to IDR 77.91 trillion or 47.39% of the total PAD of IDR 164.42 trillion last year. This figure increased by IDR 10.12 trillion from the 2020 realization (<https://tempo.co>). According to Oktavianingrum et al., (2021), there are several reasons why Taxpayers are not compliant when depositing PKB. These include the behavior and characteristics of Taxpayers, queues and complicated procedures when visiting the SAMSAT office, inadequate services provided to the public, and the distance between the SAMSAT office and the place of residence is too far. Therefore, a large number of "manual" elements make people reluctant pay taxes (Herawati & Hidayat, 2022).

Taxpayer compliance is one of the most important efforts to increase tax revenue. Many countries around the world have made the issue of taxpayer compliance a problem that must be resolved (Besley & Persson, 2014). Actions can occur to avoid fulfilling tax obligations and cause negligence in implementing these obligations if taxpayers do not comply with tax provisions (Krisnadeva & Merkusiwati, 2020). This condition is very unanticipated because it will have an impact on tax revenues, which are very important for the smooth financing of the province (Aprilianti, 2021). If the community is obedient, it will help in the development of the country. The variables that affect taxpayer compliance are e-samsat, taxpayer awareness, and income level.

With the advancement of technology, the government has launched a program called e-samsat. This program is expected to make it easier for the public to pay motor vehicle taxes. Based on Presidential Regulation Number 5 of 2015 Article 22 paragraph 1 concerning the Implementation According to the One-Roof Integrated Administration System, improving the quality of joint office services for samsat can be done by forming a National Online Samsat (E-Samsat) (Rahayu et al., 2023). Tax revenue can determine the level of progress of a country. To optimize motor vehicle tax revenue, the government is trying to improve services to taxpayers with e-samsat.

Previous research stated that the implementation of e-samsat benefits the level of compliance of motor vehicle taxpayers because it makes it easier for taxpayers to pay their taxes by utilizing existing technology. The research was conducted by Aditya et al., (2021) and Megayani & Noviani, (2021). However, the results of this study contradict the research of Aprilianti (2016) and Irkham (2021) which stated that the e-samsat program had no effect on taxpayer compliance because the e-samsat program was considered not to be used optimally.

One way to measure taxpayer awareness is to see how well they fulfill their tax obligations. Taxpayer awareness is very important to improve tax compliance; taxpayer awareness also affects taxpayer compliance to fulfill their tax obligations, they want to do their own tax obligations, such as registering, calculating, paying, and reporting the amount of tax they have to pay. The level of taxpayer compliance with tax payments increases as a result of this awareness. After that, state revenue from the tax sector increases and plans can be realized (Agun et al., 2022).

Previous research According to Widiastini & Supadmi (2020), research conducted by Ilhamsyah et al. (2016), Nirajenani & Aryani (2018), and Widiastini & Supadmi (2020) found that taxpayer awareness is positively and significantly correlated with taxpayer compliance. This is contrary to the findings of the studies by Lydiana (2018) and Pravasanti (2020), which found that taxpayer awareness is negatively correlated with taxpayer compliance.

Sari and Susanti (2013) stated that income is considered as something received as a form of compensation for carrying out work production factors. A person's income affects taxpayer compliance with their tax obligations. This is because tax payments come from taxpayer income. Taxpayer income will affect whether or not they will comply with their tax payment obligations. In other words, the higher the income received or obtained by taxpayers, the higher the taxpayer's compliance with their tax payments. Conversely, the lower the taxpayer's income, the lower the taxpayer's compliance in fulfilling tax obligations (Donofan & Afriyenti, 2021).

The researcher wants to analyze with the title "The Effect of E-Samsat Implementation, Based on the description and background that has been explained, "Taxpayer Awareness, and Income Level on Motor Vehicle Tax Payment Compliance" This study aims to determine how the implementation of the e-samsat system, awareness of tax obligations, and income level affect compliance with motor vehicle tax payments.

This study recently comprehensively analyzes the impact of the implementation of the e-Samsat system, taxpayer awareness, and income level on motor vehicle tax payment compliance. These influences were previously often analyzed separately. The recently collected data shows advances in technology and more sophisticated implementation of e-Samsat policies. Therefore, this study is relevant to current challenges. In addition, this study answers previous debates on the effectiveness of e-Samsat and taxpayer awareness factors, which have different results. This study provides new insights into the dynamics and determinants of tax compliance, as well as suggestions for improving public services and local tax revenues. This is done by considering the regional context of Indonesia as well as technological advances.

## **2. Literature Review and Hypothesis**

### **Theory of Planned Behavior**

According to the Theory of Planned Behavior (TPB), the intention to behave causes the behavior shown by the individual. However, the emergence of the intention to behave is determined by three factors: behavioral beliefs, normative beliefs, and control beliefs (Mustikasari in Sari, 2017). How someone sees or assesses the behavior that will be displayed is known as the perspective on behavior (Dewi et al., 2022).

### **Motor Vehicle Tax**

Motor Vehicle Tax (PKB) is a tax levied on ownership and control of motor vehicles. With the large number of motor vehicles, it is projected that the contribution from motor vehicle tax will be very large (Dewi & Yudantara, 2020). Along with the increasing need for motor vehicles in the community, PKB revenue can increase the PAD of a region (Saragih et al., 2019).

### **Tax Payment Compliance**

The condition in which taxpayers are able to carry out their tax rights and obligations correctly and in accordance with applicable laws is known as taxpayer compliance. Tax compliance is a component that can help increase regional original income. Because the number of motorized vehicles will continue to increase, it is expected that taxpayer compliance will also increase. One of the factors that influences the level of taxpayer compliance is public awareness of their obligations. High awareness will encourage people to register, report, and pay their taxes correctly (Bintary, 2020).

### **E-Samsat**

The e-samsat service allows validation of STNK and payment of motor vehicle tax through ATMs of banks that have collaborated throughout Indonesia. The KTP number of the vehicle owner registered on the samsat server must be the same as the bank account number in order to use the e-samsat service. PKB payments are easier with e-samsat because taxpayers do not need to visit the main samsat office, which saves money and time. E-samsat also helps local governments because it provides more accurate and real-time PKB receipt data (Saragih et al., 2019).

The results of the research by Aditya et al., (2021) and Megayani & Noviyari, (2021) stated that the implementation of e-samsat Because it makes it easier for taxpayers to use current technology to

pay their taxes, the findings of this study indicate that the e-samsat program does not affect the compliance of motor vehicle taxpayers. However, this finding contradicts the research of Aprilianti (2021) and Irkham (2021) because the e-samsat program is considered not to be used optimally.

**H1: The implementation of e-samsat has an impact on tax payment compliance**

### **Taxpayer Awareness**

When taxpayers have tax awareness, they have a good understanding of the meaning, role, and purpose of taxes paid to the state. Increasing taxpayer awareness will further increase tax compliance (Rahayu 2017). Factors that indicate awareness of tax obligations are as follows: (1) taxes are the country's largest source of finance, (2) the taxes I will pay can be used to build the country, (3) delays in paying taxes can be detrimental to the country, (4) tax payments that do not match the amount that should be paid are very detrimental to the country (Permana & Susilowati, 2021).

According to Widiastini & Supadmi (2020), taxpayer awareness has a positive correlation with taxpayer compliance. Studies such as those conducted by Ilhamsyah et al. (2016), Nirajenani & Aryani (2018), and Widiatini & Supadmi (2020) show that taxpayer awareness significantly and positively influences tax payment compliance. The results show that when taxpayers are fully aware of themselves, they will be more compliant in carrying out their tax obligations. This is contrary to the findings of the studies by Lydiana (2018) and Pravasanti (2020), which found that taxpayer awareness had no impact on their compliance in paying taxes.

**H2: Awareness of tax obligations has an impact on tax payment compliance.**

### **Income Level**

According to the Great Dictionary of the Indonesian Language, the level of taxpayer income is the result of work (business and so on), and income is a person's income obtained through work and the income is in the form of money. In terms of carrying out obligations, economic factors are very important. Because most people will meet their living needs first before paying taxes, communities with poor or poor financial conditions will have difficulty paying taxes (Dewi et al., 2022).

**H3: Income level has an effect on tax payment compliance**

## **3. Data and Method**

This study uses a quantitative method. The data used is primary data. Researchers use questionnaires to collect this data. The population used is all vehicle objects in Jakarta Province. Population can be defined as the entire research component consisting of subjects and objects that have certain characteristics. The sample is part of the population (Amin et al., 2023). The sampling method used in this study is the probability sampling method so that the data obtained are 50 respondents. The probability sampling method is a sampling technique that provides an equal opportunity for each element (member) of the population to be selected as a sample member (Amin et al., 2023). The research data was processed using SPSS 25.

## **4. Results**

### **Respondent Characteristics**

Based on data collected from several respondents and processed using SPSS 22. The characteristics of the responses listed in the table will be explained:

**Table 1. Respondent Characteristics**

Gender	
Man	58%
Woman	42%
Age	
< 30 years	34 %
30 – 50 years	54 %
> 50 years	12%

Last education	
High School / Vocational School	24 %
D1 / D2 / D3	20%
S1 / S2 / S3	56 %
Work	
civil servant	16 %
Private sector employee	52%
BUMN employees	14 %
Other	18 %

Source: Processed Data 2024

Based on Table 1, the characteristics of the respondents are as follows: the number of male respondents in the study is around 58% and female respondents are around 42%. The highest age range that filled out the questionnaire was 30-50 years old, which is around 54%. Most respondents have a Bachelor's degree, which is around 56%. For work, private employees filled out the questionnaire more, around 52%.

### Descriptive Analysis

According to Sugiyono (2017), descriptive analysis is a type of statistics used to analyze data by describing or explaining the data that has been collected (Yuliani et al., 2020). The results of the descriptive test can be seen in table 2.

**Table 2. Descriptive Analysis**

Statement	Mean	Std. Deviation
X1.1	3.72	0.99057
X1.2	2.82	1.06311
X1.3	3.72	0.85809
X1.4	3.72	0.80913
X1.5	3.72	0.78350
X2.1	4.00	0.88063
X2.2	4.36	0.66271
X2.3	4.02	0.84491
X2.4	4.24	0.71600
X2.5	4.22	0.70826
X2.6	4.18	0.82536
X2.7	3.94	1.03825
X3.1	3.96	0.72731
X3.2	3.86	0.75620
X3.3	3.76	0.87037
Y.1	4.14	0.83324
Y.2	4.10	0.73540
Y.3	4.10	0.70711
Y.4	4.30	0.76265
Y.5	4.10	0.83910
Y.6	4.08	0.87691
Y.7	3.56	0.90711
Y.8	4.06	0.91272

Source: Processed Data 2024

Based on table 2, the variable of e-samsat implementation has an average value of 3.74. This shows that the public expects electronics or a digitalization system to be a hope to facilitate the payment of motor vehicle tax. The variable of taxpayer awareness shows an average value of 4.36. This means that the public already has an awareness of paying taxes and tax benefits that are used for national development. For the income level, the highest average is 3.96. This shows that respondents agree that the level of income will make the public comply with paying motor vehicle tax. For the variable of compliance with motor vehicle tax payments, the highest average value is 4.30. This shows that the public has begun to comply with paying taxes.

**Validity Test**

Validity tests are used to evaluate the validity or validity of a questionnaire or questionnaire (Herawati & Hidayat, 2022). Validity testing aims to determine whether the statement items measure the target variables correctly (Rahayu et al., 2023). The criteria used by researchers in this study is that the data is considered valid if the calculated  $r$  value is greater than the  $r$  table, where the  $r$  table is 0.2787. Based on the results of the data processing in table 3, all indicators in this study are valid.

**Table 3. Validity Test Results**

Variables	Indicator	r Count	r Table
Implementation of E-Samsat	X1.1	0.770	0.2787
	X1.2	0.703	0.2787
	X1.3	0.757	0.2787
	X1.4	0.811	0.2787
	X1.5	0.807	0.2787
Taxpayer Awareness	X2.1	0.611	0.2787
	X2.2	0.714	0.2787
	X2.3	0.745	0.2787
	X2.4	0.768	0.2787
	X2.5	0.796	0.2787
	X2.6	0.788	0.2787
	X2.7	0.779	0.2787
Income Level	X3.1	0.763	0.2787
	X3.2	0.845	0.2787
	X3.3	0.831	0.2787
Motor Vehicle Tax Payment Compliance	Y.1	0.844	0.2787
	Y.2	0.827	0.2787
	Y.3	0.733	0.2787
	Y.4	0.618	0.2787
	Y.5	0.768	0.2787
	Y.6	0.701	0.2787
	Y.7	0.471	0.2787
	Y.8	0.587	0.2787

Source: Processed Data 2024

**Reliability Test**

Reliability testing is actually a measurement tool used to check questionnaires, which are parameters or construct variables.(Herawati & Hidayat, 2022). The purpose of this test is to determine whether the statement items used as measuring instruments have reliability and consistency in measuring the same variables over time. Statement items can be considered reliable if the Cronbach's Alpha value is greater than 0.600(Rahayu et al., 2023).

**Table 4. Reliability Test Results**

Variables	Cronbach's Alpha	Criteria	Information
Implementation of E-Samsat	0.817	0.600	VALID
Taxpayer Awareness	0.858	0.600	VALID
Income Level	0.742	0.600	VALID
PKB Payment Compliance	0.839	0.600	VALID

Source: Processed Data 2024

**t-test**

Based on the processing results, the e-samsat application variable ( $X_1$ ) has a sig value = 0.679. From the results, the value of  $0.679 > 0.05$ . So from these results it can be concluded that the value of  $X_1$  does not affect compliance with motor vehicle tax payments. For the variable of taxpayer

awareness ( $X_2$ ) has a sig value = 0.000. From these results, the value is  $0.000 < 0.05$ , so the value is  $X_2$  influence on compliance with motor vehicle tax payments. For the income level variable ( $X_3$ ) has a sig value = 0.968. From these results the value is  $0.968 > 0.05$ , so the value of  $X_3$  does not affect compliance with motor vehicle tax payments.

**Table 5. t-Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	Constant	8,972	3.198				
	H1	-.062	.148	-.042	-.417	.679	.702
	H2	.843	.137	.786	6.170	.000	.555
	H3	.012	.289	.005	.041	.968	.599

Source: Processed Data 2024

## 5. Discussion

### **The impact of implementing e-samsat on compliance with motor vehicle tax payments**

Based on table 8, the e-samsat variable has a significance value of 0.678, which is greater than 0.05. This means that the hypothesis stating that the implementation of e-samsat has an effect on compliance with motor vehicle tax payments is rejected. This means that the implementation of digitalization has not made it easier and smoother for people to comply with paying taxes. Some of the causes are people who have not received socialization of the e-samsat system, low levels of connection and network, and low public response to the system.

The results of this study are in line with the research conducted by Aprilianti (2021) and Irkham (2021) which stated that the results of the implementation of e-samsat were not optimal. The study by Saragih et al., (2019) also showed that e-samsat did not have significant benefits. E-samsat was designed to make it easier for taxpayers to make payments via bank ATMs. However, this facility is only partially implemented on the internet, not as a whole, thus indicating that e-samsat is quite useful, but cannot be used optimally to increase taxpayer compliance. There is still an obligation for taxpayers to visit the samsat office to exchange proof of payment with the Regional Tax Determination Letter (SKPD) and to validate the STNK there. And in contrast to the results of research conducted by Aditya er al., (2021) and Megayani & Noviari (2021) which stated that the implementation of e-samsat has a positive effect on the level of compliance of motor vehicle taxpayers because it makes it easier for taxpayers to pay their taxes by utilizing existing technology.

### **The influence of taxpayer awareness on compliance with motor vehicle tax payments**

Based on table 8, the variable of taxpayer awareness has a significance value of 0.000, which is smaller than 0.05. This means that the second hypothesis stating that taxpayer awareness has an effect on compliance with motor vehicle tax payments is accepted.

The results of this study are in line with research conducted by Ilhamsyah et al., (2016), Nirajenani & Aryani (2018), and Widiastini & Supadmi (2020) which show that taxpayer awareness has a positive and significant impact on compliance with motor vehicle tax payments. According to Yunita et al., (2017), taxpayer awareness can increase taxpayer compliance. If someone is very aware of their tax obligations, their obligations can be carried out properly so that taxpayer compliance increases (Aprilianti, 2021). Taxpayers participate effectively in carrying out the obligation to pay motor vehicle tax to support the development process,

### **The influence of income level on compliance with motor vehicle tax payments**

Based on table 8, the income level variable has a significant value of 0.968, which is greater than 0.05. This means that the hypothesis that income level does not affect compliance with motor vehicle tax payments. If the amount to be paid is still greater than their income, then the community will not have difficulty in paying taxes. However, people who are less fortunate will have difficulty paying taxes because they prioritize their primary needs rather than even though they know that the taxpayer's obligation is to pay taxes.

## 6. Conclusion

The conclusion in this study is that the variable of e-samsat implementation has no effect because the community has not received socialization regarding the implementation of e-samsat. So that many people make motor vehicle tax payments to the tax payment place. The variable of taxpayer awareness has an effect on compliance with motor vehicle tax payments because with awareness, taxpayers will comply with motor vehicle tax payments. Taxpayers will be fully aware of the importance of paying taxes for national development. The variable of income level does not affect compliance with motor vehicle tax payments because taxes do not depend on the level of income of taxpayers.

The managerial implications of this study indicate the importance of improving the quality of the implementation of the e-Samsat system, which can facilitate taxpayers in fulfilling their obligations. Managers in government agencies that manage motor vehicle taxes need to pay attention to factors of ease of access, speed, and security in the e-Samsat platform to improve tax compliance. In addition, increasing taxpayer awareness of the importance of tax compliance through effective education and campaigns is also an important step. Local governments need to focus on strengthening information systems, as well as providing more responsive services to address existing challenges, such as long queues and inadequate services. Managers also need to pay attention to the role of taxpayer income, where a fair tax rate determination strategy based on taxpayers' economic capabilities can encourage higher levels of compliance.

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