



LITERATURE REVIEW ON THE EFFECT OF KNOWLEDGE, ADMINISTRATIVE MODERNIZATION, AND TAX SOCIALIZATION ON TAXPAYER COMPLIANCE

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ABSTRACT

Various relevant studies support theories on the influence of knowledge, administrative modernization, and tax socialization on taxpayer compliance. Tax compliance is a crucial aspect in ensuring national revenue sustainability and reflecting public awareness of taxation obligations. This study aims to explore the role of tax knowledge, administrative modernization, and tax socialization in improving taxpayer compliance in Indonesia. The research employed a Systematic Literature Review (SLR) method, analyzing 9 out of 30 selected articles published between 2020 and 2025, obtained from Google Scholar, Garuda, and Scopus. The results show that: (1) Tax knowledge enhances taxpayer awareness and ability to fulfill obligations correctly. (2) Administrative modernization through digital systems such as e-filing, e-billing, and e-registration improves efficiency, transparency, and trust in tax authorities. (3) Tax socialization strengthens understanding and fosters voluntary compliance through effective communication. Therefore, improving tax knowledge, administrative convenience, and continuous socialization significantly contribute to increasing taxpayer compliance in Indonesia.

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INTRODUCTION

Global changes in the modern era have brought significant impacts on the economic systems of many countries. Technological advancement, market globalization, and socio-political dynamics have compelled every nation to adapt to remain stable and competitive. In this context, developing countries such as Indonesia continue to strive for sustainable economic growth through consistent national development policies. However, the sustainability of such development requires strong and independent financial resources that do not rely excessively on foreign debt (Lestari et al., 2022).

To achieve this financial independence, the Indonesian government needs to optimize domestic revenue sources, particularly from the taxation sector. Taxes serve as one of the main instruments supporting state financing and are used to fund various public needs such as infrastructure development, improving education quality, and promoting social welfare programmes (Ramadhanty and Zulaikha, 2020). According to the report from the Ministry of

Finance of the Republic of Indonesia (2021), taxes contribute more than 70% to total state revenue. Nevertheless, in recent years, the realization of tax revenue has not yet reached the expected target. In 2019, tax revenue realization amounted to only 84.44% of the established target, while in 2020, it slightly increased to 89.25%.

The gap between tax targets and actual realization indicates that taxpayer compliance in Indonesia remains a serious challenge. Data from the Directorate General of Taxes (2022) show that out of 17.35 million registered individual taxpayers, only about 11.87 million submitted their Annual Tax Returns (SPT). This means that the formal compliance rate reached only 68.46%. This condition reflects that a portion of society still does not fully understand the importance of taxes as a tangible contribution to national development. Many taxpayers still perceive taxes merely as a financial burden rather than a moral obligation that represents active participation as citizens.

Taxpayer compliance is influenced by various factors, including individual knowledge, administrative systems, and the government's communication approach. One of the influential aspects is the level of taxpayer knowledge regarding tax regulations, procedures, and benefits. Adequate understanding encourages awareness to fulfill tax obligations voluntarily. Lestari et al (2022) state that good knowledge of tax provisions directly contributes to increased compliance, as taxpayers become more aware of their rights, obligations, and the legal consequences of non-compliance. In addition to knowledge, the effectiveness of the tax administration system also plays an important role in improving compliance. The modernization of tax administration implemented by the Directorate General of Taxes through the adoption of digital systems such as e-registration, e-filing, and e-billing aims to simplify the process of reporting and paying taxes. This digital transformation is expected to reduce bureaucratic barriers while enhancing transparency and service efficiency. Cahyani and Basri (2022) assert that the modernization of tax administration positively affects taxpayer compliance by providing easier access and clearer information. However, the success of this program is largely determined by the level of digital literacy and the public's ability to adapt to new technologies.

Furthermore, the success of the taxation system is also determined by the effectiveness of the government's socialization efforts. Socialization functions as a medium of public education to instill understanding of tax rights and obligations and to foster awareness of the importance of tax contributions to national development. According to Amalia and Widyawati., (2021), consistent tax socialization can increase public awareness of the function of taxes and encourage taxpayer compliance. Through effective communication approaches, society can better understand that taxes are part of a shared responsibility to finance public interests.

Although various reform policies have been implemented, previous studies show differing views regarding the effectiveness of each factor influencing taxpayer compliance. Haryanti, et al., (2022) found that administrative modernization does not always have a significant impact unless

accompanied by improved taxpayer knowledge and intensive socialization efforts. These differing findings indicate a research gap that needs to be examined further. Therefore, it is important to conduct a comprehensive literature review to understand the relationship between tax knowledge, administrative modernization, and tax socialization toward individual taxpayer compliance in Indonesia. This study is expected to provide both theoretical and practical contributions to strengthening the national taxation system and to serve as a reference for the government in formulating more effective policies to enhance taxpayer awareness and compliance in the future.

THEORETICAL REVIEW

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), as applied in recent taxation studies such as Safitri et al. (2021), is widely used to explain the behavioral tendencies of taxpayers in fulfilling their tax obligations. This theory explains that an individual's behavior is influenced by behavioral intention, which is determined by three components: attitude toward the behavior, subjective norms, and perceived behavioral control. Attitude reflects a person's positive or negative evaluation of performing a behavior, subjective norms refer to perceived social pressures, and perceived behavioral control represents an individual's belief in their capability to perform the behavior.

In the taxation context, TPB provides a strong foundation for understanding taxpayer compliance behavior. Taxpayers with adequate tax knowledge tend to develop a positive attitude toward fulfilling their tax obligations. Likewise, tax socialization conducted by authorities and peers creates subjective norms that encourage individuals to comply with tax regulations. Furthermore, modernization of tax administration systems, such as the implementation of e-filing and e-billing, increases perceived behavioral control by making tax compliance easier and more efficient. These three factors collectively shape taxpayers' behavioral intention to comply with tax laws. When intention is strong and supported by enabling conditions, actual compliance behavior is more likely to occur (Dewi et al., 2022; Aryafu'adi et al., 2024; Yuliani & Ratnasari, 2025).

Technology Acceptance Mode (TAM)

The Technology Acceptance Model (TAM) is widely used in recent research in Indonesia to explain taxpayers' acceptance of digital tax administration systems. This model emphasizes two key variables: perceived usefulness (PU) and perceived ease of use (PEOU). Perceived usefulness refers to the degree to which an individual believes that using a particular system enhances their performance, while perceived ease of use describes the extent to which an individual believes that the system is free of effort. These perceptions

influence users attitudes toward technology, which in turn determine their behavioral intention and actual system usage.

Within the taxation field, TAM is widely applied to analyze the acceptance of modernized tax administration systems. Taxpayers who perceive digital platforms such as e-filing, e-SPT, and e-billing as useful and easy to operate are more likely to use them consistently and accurately. Effective tax socialization and education also play a significant role in improving these perceptions by enhancing user understanding and confidence. The adoption of technology not only simplifies tax procedures but also strengthens transparency and trust in the tax authority. Consequently, modernization supported by positive perceptions of usefulness and ease of use contributes to higher levels of voluntary taxpayer compliance (Cahyani & Basri, 2022).

Taxpayer Compliance

Tax knowledge constitutes one of the fundamental determinants influencing taxpayer compliance. According to Hertati (2021), tax knowledge represents taxpayers' efforts to know, understand, and apply taxation rules as part of fulfilling their tax obligations. Taxpayers who lack adequate tax knowledge tend to be less compliant, whereas those who understand the applicable rules and obligations are more capable of fulfilling their responsibilities accurately and voluntarily. A sufficient level of understanding enables taxpayers to fulfill their obligations accurately, voluntarily, and in a timely manner. Furthermore, knowledgeable taxpayers are more capable of interpreting tax provisions correctly and avoiding administrative errors in fulfilling their fiscal responsibilities.

Empirical evidence supports the critical role of knowledge in shaping compliant behavior. Kempa et al., (2021) showed that tax knowledge exerts a significant influence on the compliance level of Micro, Small, and Medium Enterprise (MSME) taxpayers. An adequate understanding of tax rates, classifications, and administrative procedures increases taxpayers' preparedness and confidence in meeting their obligations. Moreover, knowledge enhances their ability to adapt to modern digital systems such as e-filing and e-billing, which are integral components of Indonesia's tax administration modernization.

Marcini et al., (2023) emphasized that strengthening tax literacy not only improves formal compliance, characterized by the timely submission and payment of taxes—but also fosters voluntary compliance, where individuals willingly fulfill their obligations without coercion. In contrast, limited understanding of taxation may lead to misconceptions and the perception that taxes are a financial burden rather than a civic and moral duty. Consequently, continuous education and outreach programs are essential to build a positive tax culture and improve compliance levels.

Susilawati and Nike (2020) further found that taxpayers who participate in tax education and training programs organized by the Directorate General of Taxes exhibit higher levels of compliance and awareness of their rights and

duties. This aligns with Ajzen's Theory of Planned Behavior, states that knowledge influences attitudes and perceived behavioral control, thereby encouraging taxpayers to comply. The OECD (2024) similarly reported that countries with higher levels of tax literacy tend to demonstrate stronger voluntary compliance and lower enforcement costs.

From a theoretical perspective, tax knowledge serves as a cognitive foundation that supports behavioral change toward compliance. Well-informed taxpayers tend to develop positive attitudes toward taxation, perceive compliance as manageable, and respond constructively to government initiatives such as administrative simplification and digital transformation. Thus, tax knowledge not only represents a dimension of understanding but also functions as a motivational and ethical driver that strengthens the moral commitment and civic participation of taxpayers in supporting state revenue.

Knowledge

Tax knowledge is a crucial determinant of taxpayer compliance because it shapes how individuals understand and fulfill their fiscal responsibilities. The study conducted by Hertati (2021) states that tax knowledge represents the effort made by taxpayers to know, understand, and apply tax regulations as a part of fulfilling their tax obligations. Taxpayers with sufficient tax knowledge tend to be more compliant, while those with limited knowledge are more likely to neglect their obligations and become non-compliant. Kempa et al., (2021) found that adequate knowledge significantly increases compliance among MSME taxpayers by improving their confidence and accuracy in reporting and paying taxes. Well-informed taxpayers are also more adaptive to administrative innovations such as e-filing and e-billing, which simplify compliance procedures.

Marcini et al., (2023) argued that tax literacy fosters both formal and voluntary compliance by strengthening civic awareness of taxation's role in public welfare. Conversely, low tax literacy often leads to misconceptions that taxes are burdens rather than contributions to development. Susilawati and Nike (2020) further revealed that taxpayers who receive regular education and socialization from tax authorities show greater awareness and discipline. These findings align with Ajzen's Theory of Planned Behavior, which posits that knowledge influences attitudes and perceived control, ultimately encouraging compliance intention. In this regard, tax knowledge functions not merely as information but as an internalized awareness that transforms compliance from an obligation into a social responsibility.

Administrative Modernization

The modernization of the tax administration system represents a strategic reform aimed at creating an efficient, transparent, and technology-driven taxation environment. Recent studies, such as Sopiya and Sukoyo (2023), explain that tax administration modernization involves the enhancement of digital-based tax services—such as e-registration and e-filing—which are designed to facilitate taxpayers in fulfilling their obligations independently under

the self-assessment system. The integration of these digital platforms aims to simplify administrative procedures, increase efficiency, and provide more accessible tax services for all taxpayers. This reform, initiated by the Directorate General of Taxes (DGT), introduces various digital innovations such as e-registration, e-filing, e-billing, and e-SPT to simplify tax processes and improve service delivery. These technological developments are intended to make the fulfillment of tax obligations more accessible, accurate, and convenient for taxpayers.

Empirical studies by Amalia and Widyawati (2021) and Cahyani and Basri (2022) reveal that administrative modernization positively influences taxpayer compliance. Digital tax systems significantly reduce compliance costs, streamline administrative procedures, and enhance transparency in tax reporting. Furthermore, the implementation of electronic systems minimizes direct contact between taxpayers and tax officers, thereby reducing the risk of irregularities or unethical practices such as bribery and corruption. This shift from manual to automated systems strengthens taxpayer trust and encourages voluntary compliance.

However, Marcini et al., (2023) and Yuliani and Ratnasari (2025) note that the effectiveness of modernization depends largely on taxpayers' readiness and digital literacy. Taxpayers with limited technological skills often face difficulties navigating electronic platforms, leading to potential errors or delays in tax submission. Therefore, the success of administrative modernization must be supported by continuous education, socialization, and digital literacy programs to ensure inclusivity and fairness. By equipping taxpayers with the necessary knowledge and technological competence, the government can maximize the benefits of modernization and improve compliance levels across all taxpayer segments.

Socialization

Tax socialization can be defined as an effort by the Directorate General of Taxes to provide understanding, information, and guidance to the public. Socialization is very important to increase taxpayer awareness and compliance, and it is provided to the public to convey the importance of paying taxes (Amalia and Widyawati, 2021). According to Yulianti (2022), effective tax socialization enhances taxpayers' understanding and awareness of the taxation system, thereby encouraging higher compliance behavior. Socialization not only serves to convey information, but also functions as an educational process that builds trust and positive perceptions of the tax authority. Utama (2025), through his research at the Kediri Tax Office (KPP) Pratama, found that socialization activities carried out regularly and digitally were able to increase the compliance of individual taxpayers by clarifying their rights, obligations, and administrative procedures. Cahyani and Basri (2022) also emphasized that interactive outreach approaches through social media, seminars, and digital platforms are more effective than conventional one-way methods. However, the success of outreach is greatly influenced by the clarity of the message, the

continuity of implementation, and the ability to adapt to the characteristics of the audience. Socialization that is not sustainable or irrelevant often fails to significantly influence taxpayer behavior. Therefore, participatory and technology-based public communication strategies need to be strengthened so that taxation messages can be accepted, understood, and internalized by all levels of society.

RESEARCH METHODS

This research adopts a Systematic Literature Review (SLR) methodology with a descriptive qualitative approach. The SLR method was employed to review and synthesise prior empirical and conceptual studies examining the influence of tax knowledge, administrative modernisation, and tax socialisation on taxpayer compliance in Indonesia. Data for this research were derived from credible secondary sources, encompassing nationally accredited journals indexed in Sinta, international peer-reviewed publications indexed in Scopus, and official reports issued by the Directorate General of Taxes (DGT) and the Ministry of Finance of the Republic of Indonesia. A systematic search procedure was undertaken through Google Scholar, Garuda, Elsevier, and Scopus databases using the following keywords: tax knowledge, tax administration modernisation, tax socialisation, and taxpayer compliance.

The search process identified 30 relevant articles published between 2020 and 2025. Following the application of inclusion and exclusion criteria concerning relevance, methodological rigour, and data validity, 9 articles were selected for comprehensive analysis. A content analysis technique was then applied to extract, categorise, and interpret recurring themes related to the effect of knowledge, administrative modernisation, and socialisation on taxpayer compliance. Through this analytical procedure, the research develops an integrated synthesis elucidating the interrelationship between tax knowledge, administrative modernisation, and socialisation in shaping taxpayer compliance behaviour in Indonesia. The outcomes are expected to provide both theoretical contributions and practical implications for future empirical investigations, as well as serve as an evidence-based reference for policymakers in formulating more effective tax compliance strategies.

RESEARCH RESULTS AND DISCUSSION

The Effect Of Knowledge on Taxpayer Compliance

This discussion examines the role of tax knowledge in improving taxpayer compliance. Knowledge is used in 5 articles and is considered significant in 5 articles. This illustrates the consensus in the literature that tax knowledge has a positive and significant influence on taxpayer compliance. Research conducted by Lestari et al., (2022); Haryanti et al., (2022); Kempa et al., (2021); Floriati Marcini et al., (2023); Yuliani & Ratnasari (2025) show that the higher the taxpayer's knowledge, the higher their level of compliance. Taxpayers who

understand modern administrative systems such as e-filing and e-billing tend to be more thorough and accurate in their tax reporting, thereby increasing compliance.

According to Yuliani and Ratnasari (2025), well-informed taxpayers demonstrate higher levels of discipline and independence in carrying out their tax obligations. Similarly, Kempa (2021) and Lestari et al., (2022) emphasized that an understanding of taxation systems, including e-filing, e-billing, and e-registration—facilitates taxpayers' ability to fulfill obligations efficiently and correctly. Marcini et al., (2023) also highlight that strengthening tax literacy promotes voluntary compliance by increasing awareness of the social and moral importance of taxes. Furthermore, Haryanti et al. (2022) found that tax knowledge remains one of the most dominant factors influencing compliance behavior compared to other determinants such as administrative modernization or socialization. Based on these findings, it can be concluded that tax knowledge plays a crucial and significant role in improving taxpayer compliance, as it shapes taxpayers' understanding, attitudes, and behavior toward fulfilling their fiscal responsibilities.

The Effect Of Administrative Modernization on Taxpayer Compliance

This discussion examines the role of tax administration modernization in improving taxpayer compliance. The modernization variable is used in 9 articles , with 8 showing a significant effect, while one study by Haryanti et al., (2023) found that modernization has no significant effect on taxpayer compliance. Overall, most studies indicate that modernization has a positive impact on taxpayer compliance, though its effectiveness depends on system readiness and digital literacy.

According to Lestari et al., (2022); Putra and Suryono (2020); Marcini et al., (2023); Yuliani and Ratnasari (2025); Amalia and Widyawati (2021); Cahyani and Basri (2022) the implementation of digital systems such as e-filing, e-billing, e-registration, and e-SPT enhances efficiency, convenience, and accuracy in tax reporting, encouraging greater taxpayer compliance. Modernization also increases transparency and public trust in tax authorities and allows real-time monitoring through digital data.

However, Haryanti et al., (2023) found that modernization does not significantly affect taxpayer compliance in Bekasi Regency, likely due to low digital literacy and infrastructure limitations. Therefore, tax administration modernization remains crucial in improving compliance through efficiency, transparency, and trust, although further improvement is needed in digital education and equitable implementation.

The Effect of Tax Socialization on Taxpayer Compliance

Empirical evidence consistently demonstrates that tax socialization has a positive and significant influence on taxpayer compliance. Studies by Lestari et al., (2022), Haryanti et al., (2022), Putra and Suryono (2020), Utama (2025), and Amalia and Widyawati (2021) collectively show that effective and continuous

tax socialization programs conducted by the Directorate General of Taxes—through counseling, seminars, and digital publications—successfully enhance taxpayers' awareness, understanding, and compliance behavior. The findings of Haryanti et al., (2022) indicate that frequent and well-structured socialization activities contribute significantly to the improvement of taxpayer compliance levels, particularly among individual taxpayers. Similarly, Utama (2025) reports that digital-based tax socialization at the Kediri Tax Office (KPP Pratama Kediri) increases compliance by making tax information more accessible and easier to understand. Putra and Suryono (2020) and Amalia and Widyawati (2021) also confirm that intensive education and dissemination of tax regulations foster a positive perception of tax obligations and strengthen voluntary compliance.

Moreover, Lestari et al., (2022) find that consistent tax socialization not only increases taxpayers' knowledge but also enhances trust in tax authorities, which serves as a psychological factor promoting compliance. Reinforcing this view, Yuliani and Ratnasari (2025) highlight that improving tax literacy through ongoing socialization efforts cultivates awareness and a sense of moral responsibility in fulfilling tax obligations. Collectively, these studies provide robust evidence that tax socialization exerts a significant positive effect on taxpayer compliance by improving knowledge, promoting trust, and developing a culture of voluntary adherence to taxation rules.

CONCLUSION

Based on a literature review of various previous studies, it can be concluded that tax knowledge, modernization of tax administration, and tax socialization have a positive and significant effect on taxpayer compliance. Tax knowledge increases taxpayer awareness, responsibility, and ability to fulfill their tax obligations correctly and on time. The modernization of tax administration through digital systems such as e-filing, e-billing, and e-registration simplifies the process of tax reporting and payment, increases transparency, and builds trust in the tax authorities. Meanwhile, tax socialization plays an important role in increasing understanding, forming positive attitudes, and fostering awareness and voluntary compliance among taxpayers. However, this study has limitations because it is a literature review that relies only on secondary sources, so it cannot directly describe the empirical conditions in the field. In addition, not all previous studies have used control variables or a uniform methodological approach, so the results may differ between studies.

For further research, it is recommended that empirical research be conducted using survey or experimental methods to test the causal relationship between these variables in greater depth. Further research also needs to consider other factors such as the quality of tax services, trust in the government, and the level of digital literacy of taxpayers. In practical terms, the results of this study have implications for the government and the Directorate General of Taxes to continue strengthening tax education and outreach programs, expanding access to digital training for taxpayers, and developing more

inclusive and user-friendly tax technology innovations. Thus, increased knowledge, administrative convenience, and effective communication can encourage the creation of a transparent, efficient, and fair taxation system.

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