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# THE INFLUENCE OF THE SELF ASSESSMENT SYSTEM ON ACCOUNTABILITY AND TAX TRANSPARENCY OF SWIFTLET NESTS IN GORONTALO REGENCY

**Maya Apriyani Maalumu[1], Felmi D. Lantowa[2], Fitria Melynsyah Yusuf[3]**

Jurusan Akuntansi Fakultas Ilmu Sosial Universitas Muhammadiyah Gorontalo

Email: mayamaalumu26@gmail.com[1],
felmi.lantowa@umgo.ac.id[2],
fitriayusuf@umgo.ac.id[3,]

***Abstract***

*This study aims to determine the effect of the Self-Assessment System on the accountability and transparency of bird's nest tax in Gorontalo Regency. This research is motivated by the low contribution of the bird's nest tax to Regional Original Income (PAD), low taxpayer awareness, and the suboptimal implementation of the tax collection system. The research method used was quantitative with a descriptive and inferential approach. The study population consisted of 307 people, with a sample of 45 respondents selected using a purposive sampling technique. Data were collected through questionnaires and analyzed using simple linear regression with the help of SPSS version 25. The results showed that the Self-Assessment System had a positive and significant effect on the accountability of the bird's nest tax with a significance value of 0.000 <0.05 and a coefficient of determination of 67.1%. Furthermore, the Self-Assessment System also had a positive and significant effect on the transparency of the bird's nest tax with a significance value of 0.000 <0.05 and a coefficient of determination of 42.1%. This indicates that the better the implementation of the Self-Assessment System, the higher the level of tax accountability and transparency. However, increased outreach, education, and oversight are still needed to ensure optimal implementation.*

***Keywords:*** *Self-Assessment System, Accountability, Transparency, Bird's Nest Tax, Regional Tax*

## 1 Introduction/Pendahuluan

Regional autonomy grants local governments greater authority to manage their own development and public services, which consequently increases the need


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for adequate financial resources. One of the primary sources of regional revenue is Local Own-Source Revenue (Pendapatan Asli Daerah/PAD), particularly through local taxes. Therefore, local governments are required to optimize tax collection from various potential sectors to support regional development and improve public welfare.

One of the local taxes with economic potential is the swiftlet nest tax. Swiftlet nests are high-value commodities that contribute significantly to local economic activities. In Gorontalo Regency, the swiftlet nest business has developed across 19 districts with 288 registered taxpayers. This condition indicates considerable tax potential that could contribute to regional revenue. However, the realization of swiftlet nest tax revenue remains relatively low. Data from the Regional Revenue Agency of Gorontalo Regency show that during 2022–2024, swiftlet nest tax revenue amounted to only IDR 34.69 million, contributing merely 0.10% to total local tax revenue. Furthermore, the realization of swiftlet nest tax revenue consistently failed to meet the predetermined targets, with achievement rates of 5.08% in 2022, 57.6% in 2023, and 6.45% in 2024.

The low realization of swiftlet nest tax revenue indicates several challenges in tax administration. Field observations revealed that many swiftlet business owners do not fully comply with their tax obligations, are reluctant to report actual production results, and have limited understanding of tax calculation and reporting procedures. In addition, the limited number of tax officers, difficulties in monitoring taxpayers residing outside the region, and inadequate socialization programs have further constrained effective tax collection. These conditions raise concerns regarding accountability and transparency in the management of swiftlet nest taxes.

To improve tax administration efficiency, local governments have implemented the self-assessment system, which allows taxpayers to calculate, report, and pay their tax obligations independently. This system is expected to encourage taxpayer responsibility, improve compliance, and strengthen accountability and transparency in tax management. Nevertheless, its effectiveness largely depends on taxpayers' understanding, awareness, and willingness to provide accurate information regarding taxable activities.

Previous studies have highlighted several issues related to swiftlet nest taxation. Febriyanda and As'ari (2023) found that the implementation of swiftlet nest tax policies was hindered by taxpayers living outside the business location, declining business income, and suboptimal payment mechanisms. Prawiranegara et al. (2020) reported that the contribution of swiftlet nest tax to regional revenue has declined due to low taxpayer awareness and weak enforcement of sanctions. Furthermore, Rahmah et al. (2025) found that the implementation of the self-assessment system in swiftlet nest taxation was ineffective because taxpayers lacked sufficient understanding of independent tax calculation procedures and tended to rely on tax officers.

Although previous studies have examined the implementation and contribution of swiftlet nest taxes, limited research has specifically analyzed how the self-assessment system influences accountability and transparency in local tax administration. This issue is particularly relevant in Gorontalo Regency, where low tax realization and limited taxpayer compliance continue to hinder revenue optimization. Therefore, this study aims to examine the effect of the self-assessment system on accountability and transparency of swiftlet nest tax administration in Gorontalo Regency. The findings are expected to provide empirical evidence that can support efforts to improve local tax governance and enhance regional revenue performance.

## 2 Research Methods/Metode Penelitian

This study employed a quantitative approach with an explanatory research design to examine the effect of the self-assessment system on the accountability and transparency of swiftlet nest tax administration in Gorontalo Regency. The research was conducted at the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of Gorontalo Regency from December 2024 to January 2025.

The population consisted of 307 respondents, comprising 288 registered swiftlet nest taxpayers and 19 Bapenda officers involved in swiftlet nest tax administration. The sample was determined using purposive sampling based on specific criteria relevant to the research objectives. The final sample consisted

of 45 respondents, including 27 active swiftlet nest taxpayers who had fulfilled their tax obligations for at least the last two years and 18 Bapenda officers directly involved in tax collection, supervision, and reporting activities.

Data were collected through questionnaires, observations, and documentation. The questionnaire served as the primary research instrument and was developed using a five-point Likert scale. The independent variable was the self-assessment system, measured through indicators of taxpayer understanding of tax regulations, ease of tax reporting and payment, taxpayer compliance in calculating and reporting taxes, and supervision provided by tax authorities. The dependent variables were accountability and transparency. Accountability was measured through the accuracy of tax revenue records and the responsibility of tax officers in tax management, while transparency was measured through information disclosure and public participation in monitoring tax administration.

Before data analysis, the research instrument was tested for validity and reliability. The results indicated that all questionnaire items met the validity requirements and achieved Cronbach's Alpha values above 0.60, indicating that the instrument was reliable for data collection.

Data analysis was conducted using IBM SPSS Statistics version 25. Descriptive statistics were employed to describe respondents' perceptions of each research variable. Furthermore, classical assumption tests, including normality and heteroscedasticity tests, were performed to ensure the suitability of the regression model. Hypothesis testing was conducted using simple linear regression analysis with two separate models. The first model examined the effect of the self-assessment system on accountability, while the second model examined the effect of the self-assessment system on transparency.

The regression models used in this study are expressed as follows:

$$Y_1 = \alpha + \beta X + \varepsilon$$

$$Y_2 = \alpha + \beta X + \varepsilon$$

where $Y_1$ represents accountability, $Y_2$ represents transparency, X represents the self-assessment system, α is the constant term, β is the regression coefficient, and ε represents the error term. The significance of the regression

coefficients was evaluated using the t-test at a significance level of 5%, while the coefficient of determination ($R^2$) was used to measure the explanatory power of the independent variable on the dependent variables.

## 3 Results And Discussion/Hasil dan Pembahasan

### 3.1 Results

This study was conducted on edible bird's nest taxpayers and employees of the Gorontalo Regency Regional Revenue Agency who are involved in the process of collection, supervision, and reporting of edible bird's nest taxes. Data collection was carried out through the distribution of questionnaires using Google Forms. The number of respondents used in this study was 45 respondents.

#### 3.1.1 Respondent Characteristics

The characteristics of respondents in this study include gender, age, and education level.

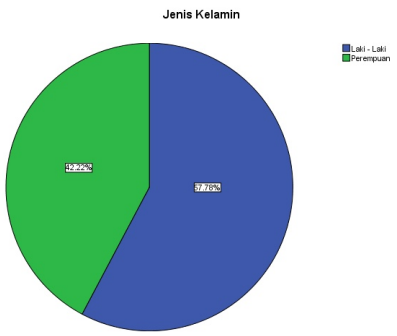
Table 1. Details of Questionnaire Distribution

| No | Keterangan | Jumlah | Persentase |
|---|---|---|---|
| 1 | Kuesioner yang disebarkan | 45 | 100% |
| 2 | Kuesioner yang digugurkan | 0 | 0% |
| 3 | Kuesioner yang digunakan | 45 | 100% |
| 4 | Kuesioner yang dapat diolah | 45 | 100% |

Source: Processed Primary Data (2026)

a. Respondents Based on Gender

Figure 1. Diagram of Respondent Variation Based on Gender

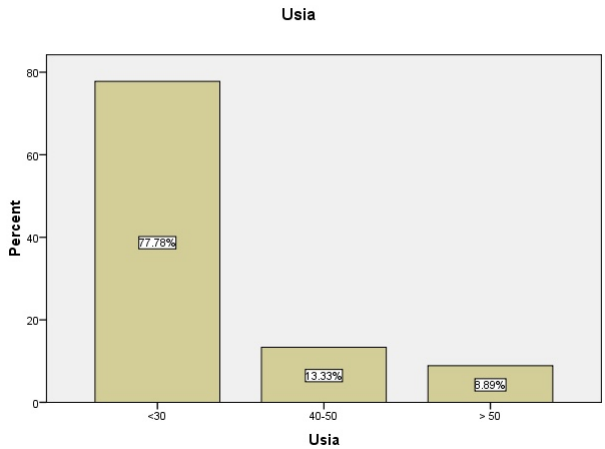


Source: Data processed (2026)

(Based on the image, there are 26 male respondents or 57.78%, while there are 19 female respondents or 42.22%. This shows that the research respondents are dominated by males.)

b. Respondents Based on Age

Figure 2. Diagram of Respondent Variation Based on Age

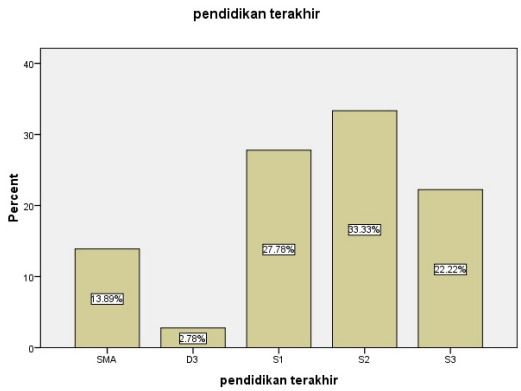



Source: Data processed (2026)

(Based on the image, respondents under the age of 30 totaled 35 people (77.78%), aged 40–50 totaled 6 people (13.33%), and those over 50 years old totaled 4 people (8.89%).)

c. Respondents Based on Last Education

Figure 3. Diagram of Respondent Variation Based on Last Education




Source: Data processed (2026)

(Based on the image, the majority of respondents have a Master's degree, totaling 12 people (26.7%), a Bachelor's degree totaling 10 people (22.2%), a Doctorate totaling 8 people (17.8%), Senior High School totaling 5 people (11.1%), and a Diploma 3 totaling 1 person (2.2%).)

3.1.2 Descriptive Statistical Analysis

The interpretation of the respondents' average scores refers to Sugiyono's categorization (2018).

Table 2. Categorization of Respondents' Average Scores

| Interval | Kategori |
|---|---|
| 1,00 – 1,80 | Sangat Tidak Baik |
| 1,81 – 2,60 | Tidak Baik |
| 2,61 – 3,40 | Kurang Baik |
| 3,41 – 4,20 | Baik |
| 4,21 – 5,00 | Sangat Baik |

Source: Sugiyono (2018)

Table 3. Descriptive Statistics of Research Variables

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Self Asesment | 45 | 20 | 63 | 47.98 | 8.131 |
| Akuntabilitas | 45 | 21 | 62 | 51.84 | 7.167 |
| Transparansi | 45 | 24 | 64 | 52.93 | 6.982 |
| Valid N (listwise) | 45 | | | | |

Source: Data processed 2026

Based on the results of descriptive analysis, it is known that the Self Assessment System variable has an average value of 3.69, which falls into the good category. The Accountability variable has an average of 3.98, and Transparency is 4.07, which also fall into the good category. This indicates that the implementation of the self-assessment system, accountability, and tax

transparency for swiftlet nests in Gorontalo Regency has been running well. 3.1.3 Validity and Reliability Test a. Validity Test Table 4. Results of Self Assessment System Validity Test

| Item | r Hitung | r Tabel | Keterangan |
|---|---|---|---|
| X | 0,725 | 0,294 | Valid |
| X | 0,765 | 0,294 | Valid |
| X | 0,765 | 0,294 | Valid |
| X | 0,681 | 0,294 | Valid |
| X | 0,666 | 0,294 | Valid |
| X | 0,759 | 0,294 | Valid |
| X | 0,725 | 0,294 | Valid |
| X | 0,801 | 0,294 | Valid |
| X | 0,735 | 0,294 | Valid |
| X | 0,831 | 0,294 | Valid |
| X | 0,825 | 0,294 | Valid |
| X | 0,712 | 0,294 | Valid |
| X | 0,825 | 0,294 | Valid |

Source: Data processed (2026)

All statement items of the self-assessment system variable have a calculated r value greater than the table r (0.294), so all items are declared valid.

Table 5. Results of the Accountability Validity Test

| Item | r Hitung | r Tabel | Keterangan |
|---|---|---|---|
| Y1 | 0,668 | 0,294 | Valid |
| Y1 | 0,765 | 0,294 | Valid |
| Y1 | 0,735 | 0,294 | Valid |
| Y1 | 0,681 | 0,294 | Valid |
| Y1 | 0,666 | 0,294 | Valid |
| Y1 | 0,759 | 0,294 | Valid |
| Y1 | 0,725 | 0,294 | Valid |
| Y1 | 0,801 | 0,294 | Valid |
| Y1 | 0,735 | 0,294 | Valid |
| Y1 | 0,831 | 0,294 | Valid |
| Y1 | 0,825 | 0,294 | Valid |
| Y1 | 0,712 | 0,294 | Valid |
| Y1 | 0,825 | 0,294 | Valid |

Source: Processed Data (2026)

All accountability variable items have a calculated r value > table r value, so all items are declared valid.

Table 6. Results of Transparency Validity Test

| Item | r Hitung | r Tabel | Keterangan |
|---|---|---|---|
| Y2 | 0,629 | 0,294 | Valid |
| Y2 | 0,857 | 0,294 | Valid |
| Y2 | 0,780 | 0,294 | Valid |
| Y2 | 0,814 | 0,294 | Valid |
| Y2 | 0,709 | 0,294 | Valid |
| Y2 | 0,831 | 0,294 | Valid |
| Y2 | 0,838 | 0,294 | Valid |
| Y2 | 0,755 | 0,294 | Valid |
| Y2 | 0,893 | 0,294 | Valid |
| Y2 | 0,845 | 0,294 | Valid |
| Y2 | 0,780 | 0,294 | Valid |
| Y2 | 0,814 | 0,294 | Valid |
| Y2 | 0,709 | 0,294 | Valid |

Source: Processed Data (2026)

All transparency variable items have a calculated r value > table r, so all items are declared valid. b. Reliability Test Table 7. Reliability Test Results

| Variabel | Cronbach's Alpha | Keterangan |
|---|---|---|
| Self Assessment System | 0,860 | Reliabel |
| Akuntabilitas | 0,873 | Reliabel |
| Transparansi | 0,949 | Reliabel |

Source: Processed Data (2026)

The Cronbach's Alpha value for all variables is greater than 0.60, so the research instrument is declared reliable.

3.1.4 Classical Assumption Test

a. Normality Test

Table 8. Normality Test Results

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 45 |
| Normal Parameters[a] | Mean | .0000000 |
| | Std. Deviation | 4.10845911 |
| Most Extreme Differences | Absolute | .113 |
| | Positive | .110 |
| | Negative | -.113 |
| Kolmogorov-Smirnov Z | | .757 |
| Asymp. Sig. (2-tailed) | | .615 |

a. Test distribution is Normal.

Source: Processed Data (2026)

The Asymp. Sig. (2-tailed) value of 0.615 > 0.05 indicates that the data is normally distributed.

b. Heteroskedasticity Test

Table 9. Heteroskedasticity Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 11.625 | 2.589 | | 4.490 | .000 |
| | self Asesment | -.155 | .053 | -.407 | -2.918 | .006 |

a. Dependent Variable: Abs_RES

Source: Processed Data (2026)

The Glejser test results show a significance value of the self-assessment system variable of 0.006 < 0.05, indicating that there is still a heteroscedasticity symptom in the research model.

3.1.5 Simple Linear Regression Analysis

a. The Effect of the Self-Assessment System on Accountability

Table 10. Simple Linear Regression Results of the Self-Assessment System on Accountability

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 17.195 | 3.748 | | 4.587 | .000 |
| | self Asesment | .722 | .077 | .819 | 9.372 | .000 |

a. Dependent Variable: Akuntabilitas

Source: Processed Data (2026)

The regression equation obtained is:

$Y_1$ = 17.195 + 0.722X

The positive value of the regression coefficient indicates that an increase in the self-assessment system will enhance accountability.

b. The Effect of the Self-Assessment System on Transparency

Table 11. Simple Linear Regression Results of the Self-Assessment System on Transparency

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 26.199 | 4.847 | | 5.406 | .000 |
| | self Asesment | .557 | .100 | .649 | 5.593 | .000 |

a. Dependent Variable: Tranparansi

Source: Processed Data (2026)

The obtained regression equation is:

$Y_2$ = 26.199 + 0.557X

The positive regression coefficient indicates that an increase in the self-assessment system will increase transparency.

3.1.6 Hypothesis Test (t-Test)

a. The Effect of the Self-Assessment System on Accountability

Table 12. t-Test Results for Accountability

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 17.195 | 3.748 | | 4.587 | .000 |
| | self Asesment | .722 | .077 | .819 | 9.372 | .000 |

a. Dependent Variable: Akuntabilitas

Source: Processed Data (2026)

The calculated t value is 9.372 > table t 2.016 with a significance of 0.000 < 0.05. This result indicates that the self-assessment system has a positive and significant effect on accountability.

b. The Effect of the Self-Assessment System on Transparency

Table 13. t-Test Results for Transparency

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 26.199 | 4.847 | | 5.406 | .000 |
| | self Asesment | .557 | .100 | .649 | 5.593 | .000 |

a. Dependent Variable: Tranparansi

Source: Processed Data (2026)

The calculated t value is 5.593 > table t 2.016 with a significance of 0.000 < 0.05. This result shows that the self-assessment system has a positive and significant effect on transparency.

3.1.7 Coefficient of Determination ($R^2$)

a. Accountability Coefficient of Determination

Table 14. Accountability Coefficient of Determination

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .819[a] | .671 | .664 | 4.156 |

Source: Processed Data (2026)

An $R^2$ value of 0.671 indicates that the self-assessment system is able to explain 67.1% of the variation in accountability, while 32.9% is influenced by other factors outside the study.

b. Determination Coefficient of Transparency

Table 15. Determination Coefficient of Transparency

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .649[a] | .421 | .408 | 5.373 |

Source: Processed Data (2026)

The $R^2$ value of 0.421 shows that the self-assessment system is able to explain 42.1% of the variation in transparency, while 57.9% is influenced by factors outside the study.

3.2 Discussion

3.2.1 The Effect of the Self-Assessment System on Swallow Nest Tax Accountability

The results of the study indicate that the self-assessment system has a positive and significant effect on swallow nest tax accountability. This is evidenced by a t-value of 9.372, which is greater than the t-table value of 2.016, and a significance value of 0.000 < 0.05. In addition, the coefficient of determination of 67.1% indicates that the self-assessment system has a strong contribution in increasing tax accountability.

These findings indicate that the better the implementation of the self-assessment system, the higher the level of taxpayer responsibility in calculating, paying, and reporting their taxes independently. The results of this study are in line with the theories of Waluyo (2019), Resmi (2019), as well as the studies by Aulia (2022), Rahmawati (2021), Palowa and Lantowa (2025), which state that the self-assessment system is able to increase taxpayer accountability and compliance. 3.2.2 The Effect of the Self-Assessment System on Bird's Nest Tax Transparency The research results show that the self-assessment system has a positive and significant effect on bird's nest tax transparency. This is evidenced by a t-value of 5.593, which is greater than the table t-value of 2.016, and a significance value of 0.000 < 0.05. The coefficient of determination value of 42.1% indicates that the self-assessment system can explain the variation in tax transparency quite well.

Temuan ini menunjukkan bahwa penerapan self assessment system dapat meningkatkan keterbukaan informasi dalam proses pelaporan dan pembayaran pajak. Hasil penelitian ini sejalan dengan teori Mardiasmo (2018), Resmi (2019), Waluyo (2020), serta penelitian Rahmawati (2021), Aulia (2022), Fitriani et al. (2021), dan Rahmah dan Kolewora (2025), yang menyatakan bahwa self assessment system berperan dalam meningkatkan transparansi dan keterbukaan wajib pajak dalam memenuhi kewajiban perpajakannya.

## 4 Conclusions And Suggestions

The results of this study indicate that the implementation of the self assessment system has a positive and significant effect on the accountability of swiftlet nest tax management in Gorontalo Regency. This finding is evidenced by a significance value of 0.000, which is lower than the significance level of 0.05, and a t-value of 9.372. The descriptive analysis also shows that the accountability variable has an average score of 51.84, indicating that the level of taxpayer accountability is in the good category. These results demonstrate that the self assessment system has encouraged taxpayers to carry out their tax obligations independently, including calculating, paying, and reporting taxes in accordance with applicable regulations. The coefficient of determination ($R^2$) value of 0.671 further indicates that the self assessment system contributes 67.1% to the variation in accountability, while the remaining 32.9% is influenced by other factors outside the scope of this study.

The study also reveals that the self assessment system has a positive and significant effect on the transparency of swiftlet nest tax management in Gorontalo Regency. This is supported by a significance value of 0.000 and a t-value of 5.593, which is greater than the critical t-value of 2.016. Descriptive statistical analysis shows that the transparency variable has an average score of 52.93, indicating that transparency in tax administration is categorized as good. These findings suggest that the implementation of the self assessment system has promoted greater openness in tax reporting and information disclosure, enabling taxpayers to provide clearer and more accessible information regarding their tax obligations. The coefficient of determination ($R^2$) value of 0.421 indicates that the self assessment system explains 42.1% of the variation in transparency, while the remaining 57.9% is influenced by other factors such as information disclosure practices, service quality, communication effectiveness, and taxation technology.

Based on these findings, it can be concluded that the self assessment system plays an important role in improving both accountability and transparency in the management of swiftlet nest taxes in Gorontalo Regency. The system encourages taxpayers to become more responsible and open in

fulfilling their tax obligations, thereby supporting better tax governance and enhancing public trust in local tax administration.

The practical implication of this study is that the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of Gorontalo Regency should continue strengthening the implementation of the self assessment system through continuous taxpayer education, intensive socialization programs, and improved supervision mechanisms. Efforts to enhance taxpayer understanding of tax calculation, payment, and reporting procedures are expected to further improve accountability and transparency. In addition, strengthening monitoring systems and enforcing tax regulations consistently may help minimize inaccurate reporting and improve taxpayer compliance.

This study has several limitations. The research was conducted using a relatively limited sample of 45 respondents and focused only on swiftlet nest taxpayers in Gorontalo Regency. Furthermore, data collection relied primarily on questionnaire responses, which may not fully capture the actual conditions and challenges experienced by taxpayers. Therefore, future studies are recommended to include additional variables that may influence accountability and transparency, such as taxpayer awareness, tax knowledge, quality of tax services, internal control systems, and the utilization of digital taxation technologies. Future researchers are also encouraged to expand the research scope to other types of local taxes or different regions and to combine survey methods with in-depth interviews and field observations to obtain more comprehensive and accurate findings.

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