



The influence of transparency and accountability on taxpayer trust in motor vehicle tax at the Ketintang Samsat, South Surabaya

Maria Diana Suryati Luju¹, Rudiana Fibriani²

^{1,2}Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Yapan, Indonesia

ARTICLE INFO

Article history:

Received Jun 3, 2025

Revised Jun 9, 2025

Accepted Jun 17, 2025

Keywords:

Public Service Accountability;
Tax Transparency;
Taxpayer Trust.

ABSTRACT

This study aims to investigate the extent to which tax transparency and public service accountability affect the trust of motor vehicle taxpayers at Samsat Ketintang, South Surabaya. Tax transparency in this study is understood as the level of openness of information related to tax policies, use of tax funds, and administrative procedures that can be easily accessed by the public. Meanwhile, public service accountability is measured based on the agency's ability to provide efficient, responsive, and accountable services. Taxpayer trust is evaluated based on their perceptions of the government's integrity and credibility in managing tax obligations. This study adopts a quantitative approach with a data collection method by distributing questionnaires to 100 motor vehicle taxpayers registered at Samsat Ketintang, South Surabaya. The collected data were analyzed using multiple linear regression to test the effect of each independent variable (tax transparency and public service accountability) on the dependent variable (taxpayer trust). The results of the study show that tax transparency plays an important role in increasing taxpayer trust, by showing that the more open and clear the information regarding tax policies, the higher the level of trust given by taxpayers. In addition, public service accountability also has a significant influence, where the level of fast, accurate, and accountable service further strengthens taxpayer trust in the government. Overall, tax transparency and public service accountability together have a strong impact on increasing taxpayer trust.

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.



Corresponding Author:

Rudiana Fibriani,
Department of Accounting,
Sekolah Tinggi Ilmu Ekonomi Yapan,
Jl. Gn. Anyar Indah No.E 150-154, Surabaya, Jawa Timur, 602952, Indonesia
Email: rudiana@stieyapan.ac.id

1. INTRODUCTION

Motor vehicle tax is one of the important instruments in state revenue that contributes significantly to financing national and regional development. As a source of regional original income (PAD), this tax has a strategic role in supporting the provision of public services, infrastructure development, and improving community welfare. In the context of national development, motor vehicle tax is not only a source of income, but also an indicator of public awareness and participation in supporting government programs. Revenue from this tax helps finance various important sectors, including education, health, and public transportation, which ultimately improves the quality of life of the community (Nandyadini & Hama, 2024).

With the significant growth in the number of motorized vehicles each year, the potential for revenue from motor vehicle tax continues to increase. However, this potential can only be utilized optimally if the government is able to manage the tax system efficiently and effectively. Poor management can lead to budget leaks, low taxpayer trust, and loss of public trust in the government. Therefore, good management of motor vehicle tax is an absolute necessity to ensure the effectiveness of tax collection and public trust in the government (Prayogi and Fibriani, 2021). Regional government financial management must of course be carried out in an orderly, effective, efficient, transparent, and responsible manner. To minimize the occurrence of rampant corruption that can hinder the development and operations of regional government.

In Indonesia, the motor vehicle tax management system is specifically regulated through the Samsat (One-Stop Integrated Administration System) service unit. Samsat is tasked with providing integrated services involving the police, local governments, and Jasa Raharja. The existence of Samsat reflects the government's efforts to create efficiency through collaboration between agencies. In this case, Samsat is not only responsible for collecting taxes, but also providing administrative services related to motor vehicle registration and issuance of vehicle documents (NS Anggraini et al., 2024).

Samsat Ketintang South Surabaya is one of the service centers that serves motor vehicle taxpayers in its area. With the high number of registered motor vehicles, the challenges in tax management are increasingly complex, especially in ensuring that the services provided reflect the principles of accountability and transparency. This complexity includes various aspects, such as handling taxpayer queues, utilizing technology in services, and monitoring revenue leakage. In conditions like this, Samsat's ability to maintain integrity and quality of service is the main key in building public trust (Hama, 2020).

Accountability refers to the ability of an institution to be responsible for every action, decision, and policy to the public. In tax management, accountability is an important foundation for building taxpayer trust. This includes providing accurate information on the amount of tax, allocation of funds collected, and clear reporting on the use of these funds. Good accountability allows the public to know how the funds they pay are used for the public interest. Conversely, a lack of accountability can lead to public distrust and lead to low levels of taxpayer trust. In the context of Samsat Ketintang, South Surabaya, the application of the principle of accountability is not only necessary to comply with regulations, but also to strengthen the legitimacy of the institution in the eyes of the public.

Transparency, on the other hand, acts as a complement to accountability. Transparency allows taxpayers to obtain relevant, clear, and easily accessible information regarding the tax management process. This transparency covers various dimensions, such as clarity of administrative procedures, openness in determining the amount of tax, and submission of reports on the use of funds to the public. For example, information on payment procedures, the amount of tax to be paid, and the allocation of tax funds are aspects that must be managed transparently. In situations where information is not conveyed openly, taxpayers tend to doubt the integrity of the tax management institution. Low transparency can also give rise to negative perceptions, such as the assumption of corrupt practices or abuse of authority (Sari et al., 2022).

In the digital era, transparency can also be increased through the use of information technology (Agut & Santosa, 2024). Online applications or websites that provide tax payment services and related information can be effective tools to increase transparency and ease of access for taxpayers. However, the application of this technology must be accompanied by educational efforts to the public so that they can optimally utilize these facilities. For Samsat Ketintang, South Surabaya, the integration of technology in services is both a challenge and an opportunity to improve the quality of service. By combining the principles of accountability and transparency in every aspect of service, it is hoped that Samsat can increase taxpayer trust and encourage a higher level of Trust.

Along with the rapid growth in the number of motorized vehicles in East Java Province, BAPENDA sees this phenomenon as a golden opportunity to increase Regional Original Income (PAD). In response to this challenge, BAPENDA has introduced a number of innovations aimed at maximizing regional tax potential. One of the prominent programs is the motor vehicle tax amnesty

policy, which provides administrative relief for taxpayers who are late in making payments. This program, officially known as "amnesty", provides an opportunity for taxpayers to eliminate fines and delays, while facilitating increased awareness of tax obligations. In addition, this program is also expected to improve the level of public trust in a tax administration system that is more transparent and responsive to taxpayer needs. Detailed information about this program is available on the official BAPENDA website (dispendajatim.go.id), which allows the public to access the necessary guidelines and requirements.

On the other hand, the high growth rate of motorized vehicles in East Java also has a significant impact on motor vehicle tax revenues, including at the Tabanan Samsat Joint Office. The increasing number of vehicles registered in this province is directly proportional to the surge in the number of registered motor vehicle taxpayers, which directly increases tax revenues. Every year, Samsat faces challenges as well as great opportunities in managing the surge in the number of vehicles, which has an impact on the potential for increasing regional income. With the increasing number of registered vehicles, the greater the contribution made by taxpayers in supporting regional development. Therefore, the policies taken by BAPENDA are not only responsive to the increase in the number of vehicles, but also as a strategic step in maintaining regional economic stability through more effective and efficient tax management (Rahma, 2019).

Data from the East Java Province BAPENDA shows an increasing trend in the realization of motor vehicle tax revenue from year to year. In 2019, revenue was recorded at IDR 4.91 trillion, increasing to IDR 5.30 trillion in 2020. This trend continued with revenue of IDR 5.89 trillion in 2021, IDR 6.44 trillion in 2022, and finally reaching IDR 6.89 trillion in 2023.

This increase reflects the success of the strategies and programs implemented by BAPENDA in managing motor vehicle taxes. However, this spike also presents new challenges, namely ensuring accountable, transparent, and efficient management to maintain public trust. Therefore, tax management programs need to be continuously improved in order to face existing dynamics and maximize the contribution of motor vehicle taxes to regional development.

Likewise, Samsat Ketintang South Surabaya experienced it. Based on data on taxpayers and motor vehicle tax arrears in this area, there are similar challenges in managing and increasing taxpayer trust, especially amidst the increasing number of vehicles. This data shows the need for a strategic and innovative approach to handling tax arrears, as well as ensuring the optimization of tax revenues in the area. The condition of motor vehicle tax arrears at the Samsat Ketintang Office, South Surabaya still shows a fairly high figure. Although there was a decrease in the number of arrears in 2018, this trend actually turned up in 2019, indicating ongoing problems in the motor vehicle tax management system. Many vehicles have not fulfilled their tax obligations, which in turn increases the burden on taxpayers in the form of fines that must be paid when they complete their obligations.

Head of Data Sub-Division of Samsat Ketintang South Surabaya revealed that the low level of taxpayer trust is caused by several factors, including the lack of transparency in tax management and suboptimal public services. This lack of transparency is reflected in the high number of arrears and fines that are still high even though motor vehicle tax revenues continue to increase. Some taxpayers even complain about inadequate services, such as slow processes and lack of clear information regarding their obligations. This situation shows that despite the increase in the number of vehicles and tax revenues, taxpayer awareness and trust in the tax system is still weak.

In this context, a number of previous studies have revealed the importance of transparency and accountability in improving the quality of public services. Research (LD Anggraini & Meiriasari, 2024) highlighted the obstacles in fulfilling technical requirements and the unclear procedures for issuing IUTS and IUPPR at the Trade Office, which shows that accountability has not been fully implemented in accordance with existing regulations. According to him, transparency is not only about publishing information, but also about conveying it directly and clearly to the parties involved. The government must be able to account for all programs properly, including providing information that is accurate and easy for the public to understand.

In addition, research (Rahma, 2019) emphasizes that public satisfaction is greatly influenced by the performance of officials in providing services to the community. Government

agencies, including at the sub-district level, must ensure high accountability in data management and services. Research (Putri & Andi, 2020) revealed that the unclear regulations are an obstacle in achieving transparency in public services, although the Makassar city regional apparatus has tried to demonstrate accountability in carrying out its duties. However, there are still obstacles related to the management of reports that are not clear and adequate for each employee on duty, which has an impact on taxpayer confusion in carrying out their obligations.

Other research by (Aini & Priyadi, 2023) emphasizes the importance of transparency in involving the public in government policies. Clear and transparent information allows the public to more easily monitor government policies and reduce the potential for corruption, collusion, and nepotism (KKN) practices. All of these findings emphasize that transparency and accountability are important factors in building public trust in government services.

In this case, the compliance theory explains that taxpayers' trust in tax regulations is greatly influenced by their trust in the existing system. (Wardani et al., 2022) states that taxpayer trust is not only related to responsibility towards the government, but also towards God and society. This trust is the basis for taxpayer behavior in fulfilling their tax obligations.

2. RESEARCH METHOD

This study, entitled "Analysis of Tax Transparency and Public Service Accountability on Motor Vehicle Taxpayer Trust," uses a quantitative approach to explore the relationship between various relevant variables. In accordance with Sugiyono's (2019) view, the quantitative approach is based on the philosophy of positivism, which emphasizes the collection of numerical data as the basis for testing hypotheses. This approach allows researchers to obtain objective conclusions based on empirical data.

This study uses a survey method as a form of research design. The survey was conducted by collecting primary data from respondents through a specially designed questionnaire. The respondents selected were motor vehicle taxpayers registered at the Samsat Ketintang Office, South Surabaya. The sample selection was carried out randomly to ensure a fair representation of the population studied. The collected data were then analyzed using quantitative statistical techniques to test the proposed hypothesis, whether it was accepted or rejected, as described by Jogiyanto (2019). More than just collecting information, the questionnaire in this study was designed to gain in-depth insights into taxpayers' perceptions regarding tax transparency and public service accountability. The focus is on understanding how these two factors influence taxpayers' trust in tax agencies. This approach not only offers a systematic way to understand the dynamics of the variables studied, but also provides data-based guidance for policy makers to improve service quality and build taxpayers' trust.

According to Sugiyono (2021:80), population in the context of research refers to an area that is the basis for generalization, which includes objects or subjects with certain characteristics and qualities that have been determined by researchers to be studied, analyzed, and conclusions drawn. In this study, the population in question is all motor vehicle taxpayers registered at the Samsat Ketintang Office, South Surabaya. Overall, there are 2,164,981 motor vehicle taxpayers registered in Surabaya. Sugiyono (2021:120) states that non-probability sampling is a sampling method in which each individual in the population does not have an equal chance of being selected as a sample. This technique includes various approaches such as systematic, quota, incidental, saturated, and snowball sampling. In this study, the researcher used incidental sampling, which according to Sugiyono (2021:122) is a technique in which the sample is determined by chance, namely selecting individuals who accidentally meet the researcher and are considered relevant to be used as data sources. In this case, the researcher does not select samples based on structured criteria, but rather based on existing opportunities. Determining the number of samples in this study follows the Slovin formula. So the number of samples in this study was 100 Taxpayers selected randomly from the total number of Motor Vehicle Taxpayers registered at the Surabaya Samsat Office.

Multiple linear regression is a statistical analysis approach designed to understand the complex relationships between one dependent variable and several independent variables simultaneously. In this study, the method is used to explore the extent to which tax transparency

and public service accountability affect the level of trust of motor vehicle taxpayers. This technique allows researchers to evaluate the relative contribution of each independent variable to changes in the dependent variable. Not only that, multiple linear regression also helps reveal how tax transparency and public service accountability interact in shaping taxpayer perceptions and trust. By analyzing these relationships simultaneously, this study can produce a more complete and detailed picture compared to a simple analysis approach.

3. RESULTS AND DISCUSSIONS

Multiple Linear Regression Analysis

Determination of Multiple Linear Regression Equations

The processing of multiple linear regression analysis can be seen in the table below:

Table 1. Results of multiple linear regression analysis

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	11,883	1,665			7.135	.000
X1	.188	.066	.277		2,861	.005
X2	.232	.063	.355		3,667	.000

a. Dependent Variable: Y

Source: SPSS Processed Output Results

Based on the table above, the following regression equation is obtained:

$$Y = 11.883 + 0.188 X1 + 0.232 X2 + e$$

The explanation of the equation is as follows: a) The constant (β_0) of 11.883 shows that if the independent variable has a value of 0 (zero), then the taxpayer's trust has a value of 11.883; b) The regression coefficient (β_1) for Tax Transparency is 0.188, indicating that if Tax Transparency increases by one unit, the taxpayer's trust value will increase. will decrease by 0.188; c) The regression coefficient (β_2) for Public Service Accountability is 0.232, indicating that if Public Service Accountability increases by one unit, the taxpayer's trust value will increase. will increase by 0.232.

Hypothetical Testing

The F test is used to test whether the resulting regression model is suitable or not and the t test is used to test the effect of each independent variable on the dependent variable. The results of the F test and t test are as follows:

Table 2. F test results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	114,709	2	57,354	20,540	.000 ^b
	Residual	270,851	97	2,792		
	Total	385,560	99			

a. Dependent Variable: Y

b. Predictors: (Constant), Public Service Accountability, Tax Transparency

Source: SPSS Processed Output Results

The ANOVA table shows the F-count value of 20,540 with a significance value (Sig.) of 0.000. This significance value is much smaller than 0.05, so it can be concluded that the regression model built is statistically significant. This means that simultaneously the variables Tax Transparency (X1) and Public Service Accountability (X2) have a significant effect on Taxpayer Trust (Y). This hypothesis testing is carried out by means of partial testing (t-test).

Table 3. t-test results

Model	Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	11,883	1,665			7.135	.000
X1	.188	.066	.277		2,861	.005
X2	.232	.063	.355		3,667	.000

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			

a. Dependent Variable: Y

Source: SPSS Processed Output Results

The results of the t-test in table 4 above show that: a) Based on the results of the *t*-test on variable X1, namely Tax Transparency, the regression coefficient value is 0.188 with a calculated *t* value of 2.861 and a significance (Sig.) of 0.005. This significance value is smaller than 0.05, which means that Tax Transparency has a significant effect on the Taxpayer Trust variable. This means that the higher the level of transparency in tax management and reporting, the higher the Taxpayer Trust value will be; b) *t*-test on variable X2, namely Public Service Accountability, show a regression coefficient of 0.232 with a calculated *t* value of 3.667 and a significance of 0.000. Because this significance value is much smaller than 0.05, it can be concluded that Public Service Accountability has a significant influence on Taxpayer Trust. This means that the higher the level of accountability in public services, the higher the Taxpayer Trust value.

Discussion

The Influence of Tax Transparency on Taxpayer Trust

This study highlights that transparency in tax management has a significant impact on the level of taxpayer trust. The transparency aspects in question include the provision of clear information on tax policies, the use of tax funds, and easily accessible administrative procedures. When information related to tax obligations is conveyed openly and understandably, taxpayers are more likely to trust the government. This is in line with previous research findings showing that transparency increases compliance and strengthens public trust in the tax system. Research also reveals that transparency can reduce perceptions of unfairness and strengthen positive relationships between taxpayers and the government, which in turn reduces the potential for tax evasion. Therefore, transparency in tax administration not only encourages compliance but also creates a more participatory climate for taxpayers. Research conducted by Torgler (2005) also supports this finding by stating that transparency can reduce the perception of unfairness that often arises among taxpayers. This is important because a fairer perception related to the tax system will strengthen the positive relationship between taxpayers and the government, thereby increasing tax compliance and reducing the potential for tax avoidance.

The Influence of Public Service Accountability on Taxpayer Trust

The results of the study show that accountability in public services plays a major role in building taxpayer trust. In this case, accountability includes the extent to which agencies such as Samsat or the Directorate General of Taxes provide efficient, responsive, and accountable services. This accountability ensures that government policies and services are carried out with high transparency, which strengthens public trust. This finding also reflects the results of other studies which state that a high level of accountability is directly proportional to increased trust in the government. When tax services are carried out with efficiency and transparency, and are responsive to taxpayer complaints, their trust in the tax system will be stronger. Overall, good public service accountability improves the relationship between the government and the community, leading to increased tax compliance, which is essential for national development. This finding is in line with research conducted by Nugroho & Rasyid (2020), which shows that accountability in public services not only increases public satisfaction but also creates a more positive and mutually supportive relationship between the public and government institutions. High accountability in tax services ultimately not only strengthens taxpayer trust but also contributes to increased tax compliance, which is very important to support national development

4. CONCLUSION

After identifying the problems and examining the research findings on the influence of Tax Transparency and Public Service Accountability on Taxpayer Trust, several conclusions can be drawn. First, the study shows that tax transparency significantly affects the trust of motor vehicle taxpayers at the Ketintang Samsat, South Surabaya. Transparent information regarding tax

policies, the use of tax funds, and clear administrative procedures enhances taxpayers' trust in the government. This finding aligns with previous research, which suggests that transparency reduces perceptions of unfairness and strengthens the relationship between taxpayers and the government, ultimately increasing tax compliance. Second, the study also finds that public service accountability significantly influences taxpayer trust. Efficient, responsive, and accountable services provided by agencies such as Samsat and the Directorate General of Taxes help build public trust in the government. Accountability reflects the government's commitment to offering high-quality and transparent services, which enhances taxpayer satisfaction and confidence. Lastly, the analysis indicates that both tax transparency and public service accountability simultaneously have a significant impact on taxpayer trust. These two factors work synergistically to create a positive environment that encourages taxpayers to meet their obligations. When implemented effectively, they make taxpayers feel respected and valued, fostering greater trust in the government and promoting higher tax compliance.

REFERENCES

- Agut, P., & Santosa, HP (2024). The Influence of Tax Knowledge and Tax Compliance on Tax Awareness in Shoe MSMEs in SIDOARJO CITY. *Edunomika Scientific Journal* , 8 (3).
- Aini, SN, & Priyadi, MP (2023). Analysis of Transparency and Accountability of the Surabaya City Regional Revenue Agency (Study on Entertainment Tax Collection Services). *Journal of Accounting Science and Research (JIRA)* , 12 (5).
- Anggraini, LD, & Meiriasari, V. (2024). The Influence of Accountability and Transparency on Taxpayer Trust in VAT Collection (Survey at the Public Works, Highways and Spatial Planning Service of South Sumatra Province). *Journal of Contemporary Global Economics* , 15 (1), 84–91.
- Anggraini, NS, Indrawati, A., & Novianto, A. (2024). Draft Law (RUU) on Asset Confiscation: Dream or Solution? *Innovative: Journal Of Social Science Research* , 4 (4), 3772–3783.
- Aprilia, I. (2019). Determinants of accountability and transparency in the management of village fund allocation and its impact on public trust. *Accuracy: Journal of Accounting and Financial Studies* , 2 (2), 109–122.
- Athifah, A., Bayinah, AN, & Bahri, ES (2018). The Influence of Public Accountability and Transparency of Financial Reports on Donor Trust in the PPPA Daarul Qur'an Nusantara Foundation. *Perisai: Islamic Banking and Finance Journal* , 2 (1), 54–74.
- Hama, A. (2020). *Analysis of Income Tax Avoidance Tendency* .
- Handayani, D., & Susanto, R. (2021). *Taxpayer Participation in Tax Policy and Its Influence on Public Trust*. *Journal of Administrative Science*, 18(2), 80-95.
- Hidayat, T. (2020). *Factors Influencing Taxpayer Trust in the Taxation System in Indonesia*. *Journal of Economics and Taxation*, 8(1), 113-128.
- Kurniawan, F., & Larasati, AY (2023). *The Influence of Trust Factors on Taxpayer Compliance (Case Study of Individual Taxpayers at KPP Cibeunying)*. *Journal of Economics, Business, Management and Accounting*, 8(1), 141-143
- Mahmudah, M., & Iskandar, DD (2018). Analysis of the Impact of Tax Morale on MSME Tax Compliance: (Case Study of Semarang City). *JEL Classification: E17, H25*
- Nandyadini, N., & Hama, A. (2024). The Influence of Tax Collection System, Tax Sanctions and Tax Awareness on Motor Vehicle Tax Compliance at the South Surabaya Samsat Office. *Scientific Journal of Management, Economics, & Accounting (MEA)* , 8 (3), 145–160.
- Novianty, N., & Yusri, Y. (2024). The Influence of Taxpayer Trust Level and Environment on Tax Compliance with Intention as a Moderating Variable. *Journal of Business Economics, Management and Accounting (JEBMA)* , 4 (3), 2072–2079.
- Nurdyastuti, T., & Penawan, A. (2018). The Influence of Tax Socialization and Tax Sanctions on Compliance in Reporting Annual Tax Returns of Individual Taxpayers. *ProBank* , 3 (1), 28–34.
- Pawama, SD, Sondakh, JJ, & Warongan, JDL (2021). The effect of taxpayer awareness, tax transparency and the use of e-filing applications on individual taxpayer compliance in MSMEs in Manado City. *Journal of Accounting and Auditing Research "Goodwill"* , 12 (2), 167–178.
- Government of the Republic of Indonesia. (2004). Decree of the Minister of State Apparatus Empowerment Number KEP/26/M.PAN/2/2004 concerning Transparency and Accountability Techniques for Public Service Provision.
- Pradana, A. (2020). *Supervision and Law Enforcement in the Taxation System in Indonesia*. *Journal of Law and Taxation*, 14(1), 91-105.

- Prayogi, GD, & Fibriani, R. (2021). Factors Influencing Unethical Behavior in Regional Financial Management (Case Study of SKPD in Surabaya City, Malang Regency and Bojonegoro). *Accountability: Scientific Journal of Economic Sciences*, 14(2), 36-48
- Putri, WE, & Andi, A. (2020). The Influence of Accounting Understanding, Understanding of Tax Regulations, Transparency and Accountability on Corporate Taxpayer Compliance at the West Tangerang Pratama Tax Service Office. *Indonesian Journal of Accounting and Business*, 1 (2), 80-92.
- Rahma, M. (2019). Tax Transparency and Taxpayer Trust in Taxpayer Compliance (Survey on Taxpayers in DKI Jakarta City). *Buana Accounting Journal*, 4 (1), 1-18.
- Rahmawati, A., & Fariyah, D. (2022). *Taxpayer Perceptions of Tax Services and Their Influence on Tax Compliance*. *Journal of Public Administration*, 10(4), 74-88.
- Sangki, R., Nurhasanah, S., & Pramono, T. (2021). *Indicators of Accountability Success in Public Services in Indonesia: Case Study of Local Government*. *Journal of Government Management*, 12(3), 143-157.
- Sari, EP, Gunawan, Y., & Elvina, E. (2022). The Influence of Trust in Government, Incentive Policy and Tax Benefits on Taxpayer Compliance. *Scientific Journal of Management, Economics, & Accounting (MEA)*, 6 (3), 712-732.
- Siregar, DL (2018). The influence of service accountability and tax sanctions on taxpayer compliance in paying motor vehicle tax in Batam City. *Barelang Accounting Journal*, 2 (2), 10-26.
- Sukmana, I. (2020). *Factors Influencing Taxpayer Trust in Indonesia*. *Journal of Public Administration*, 17(3), 55-72.
- Wahyu, T., & Prasetyo, H. (2021). *The Influence of Tax Transparency and Utilization on Taxpayer Trust*. *Journal of Public Administration*, 12(2), 45-58.
- Wardani, DK, Prabowo, AA, & Aini, AN (2022). The Effect of Tax Transparency by Tax Authorities and Trust on Taxpayer Compliance: (Case Study on Individual Taxpayers in East Belitung Regency). *AKUA: Journal of Accounting and Finance*, 1 (2), 141-148.
- Yunita, SR, Kurniawan, PS, ST, MA, Diatmika, IPG, AK, SE, & Si, M. (2021). The Influence of Taxpayer Awareness, Tax Knowledge, Transfer Fee, Tax Sanctions and Public Service Accountability on Motor Vehicle Taxpayer Compliance at the Banyuwangi Regency Samsat Office. *JIMAT (Scientific Journal of Accounting Students) Undiksha*, 8 (2).