



Al-Mal : Jurnal Akuntansi dan Keuangan Islam

E-ISSN: 2715-9477, P-ISSN: 2751-954X

Volume 04 Edisi 2, 21 Des 2023

Halaman Jurnal tersedia di:171-183

<http://ejournal.radenintan.ac.id/index.php/al-mal/index>

Analysis Of Influence Factors Msme Taxpayer Compliance With Implementation Of Tax Obligations

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INFORMASI ARTIKEL

Article history:

Received 02-07-2023

Revised 21-10-2023

Accepted 31-10-2023

Available 31-10-2023

Kata Kunci:

Taxation Knowledge, Taxpayer Awareness, Modern Tax Administration System, Tax Examination, UMKM Taxpayer Compliance

Paper type: Research paper

Please cite this article: Chudri, I.R, Purnamasari, D, Umar, Z, Syvira, D "Analysis Of Influence Factors Msme Taxpayer Compliance With Implementation Of Tax Obligations " Al-Mal: Jurnal Akuntansi dan Keuangan Islam [ONLINE], Volume 04 Number 2 (Des 21, 2023)

Cite this document:

Al-Mal edisi ke-2

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Halaman: 171-183

ABSTRAK

The purpose of this research is to determine factors that affect taxpayer compliance on micro, small, and medium enterprises (UMKMs) in the city of Sabang. The factors consist of taxation, awareness of taxpayers, modern tax administration systems, and tax examination. The method used is a quantitative research design. The data used in this study are primary data. Primary data were obtained through the distribution of questionnaires to owners of UMKMs in the city of Sabang who are registered with the Aceh Besar Primary Tax Office and operate within the Aceh Besar District, Aceh Pidie District, and Sabang City. The sample in this study consists of 90 randomly selected respondents using random sampling technique. The data analysis technique used is multiple linear regression analysis. The data testing conducted in this study includes instrument testing (validity test and reliability test) and classical assumption testing (normality test, multicollinearity test, and heteroskedasticity test). For hypothesis testing, the researcher used the F-test and t-test. The results of this study partially indicate that each variable such as taxation knowledge, taxpayer awareness, modern tax administration system, and tax examination have a significant influence on taxpayer compliance. Meanwhile, the simultaneous testing results show that all variables have a significant influence on taxpayer compliance

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INTRODUCTION

In taxpayer compliance, personal assessment of the tax itself can be influenced by perceptions from within oneself as well as impressions formed from the surrounding environment to tax agencies. Attribution theory can be used as a relevant basic theory to be able to explain various factors that can affect taxpayer compliance associated with the attitude of a taxpayer to provide self-assessment of the tax itself.

Knowledge of taxation based on attribution theory is an internal cause that can influence the perception of taxpayers in making decisions on taxpayer compliance behavior in carrying out their tax obligations. Taxpayer awareness based on attribution theory is an internal cause that can influence the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations.

The modern tax administration system based on attribution theory is an external cause that can influence the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. This is due to the lack of government in providing information regarding the modernization of the system to taxpayers. Taxpayers who can adapt using modernized systems are expected to increase the level of compliance in paying taxes.

Taxpayer Compliance

Tax compliance is the compliance of taxpayers in implementing applicable tax regulations. Tax compliance includes formal tax compliance and material tax compliance.

According to Rahayu (2020: 193) taxpayer compliance is influenced by several factors, namely:

- a. The condition of a country's tax administration system.
- b. Quality of tax services provided to taxpayers.
- c. The quality of tax law enforcement.
- d. Tax audit quality.
- e. High and low set tax rates.
- f. Willingness and awareness of the Taxpayer.
- g. Taxpayer Understanding.
- h. Taxpayer Behavior.

Tax Knowledge

Tax knowledge is an adequate level of public tax knowledge, or information that is known and realized. Knowledge is a very important domain in forming Taxpayer Awareness.

Based on the concept of knowledge of taxation according to Rahayu (2010: 141) there are several indicators of taxpayers knowing tax regulations, namely:

1. Knowledge of general provisions and tax procedures.
2. Knowledge of the tax system in Indonesia.
3. Knowledge of tax functions.

Taxpayer Awareness

Taxpayer awareness is the ability to be able to carry out tax obligations correctly through the knowledge and understanding of the taxpayer. This awareness arises from conditions where taxpayers understand and understand the meaning, function and purpose of paying taxes to the state.

High taxpayer awareness will have an impact on increasing tax compliance even better. Awareness of paying taxes in addition to causing Tax Compliance, can also foster a critical attitude of Taxpayers in addressing tax issues. The problem is like the tax policies set by the government in meeting government goals. So that tax revenue as the main state revenue can be managed by the state in a transparent and accountable manner for the welfare of the people. Rahayu (2020:196)

Factors that can increase awareness of taxpayers are: socialization of taxation, quality of service, quality of individual taxpayers, knowledge level of taxpayers, economic level of taxpayers, and a good perception of the applied taxation system. Meanwhile, factors that can hinder taxpayer awareness are negative prejudice towards tax authorities, barriers from non-tax agencies, information about corruption that is getting higher, forms of development are felt to be lacking, and there is an assumption that the government is not transparent regarding the use of revenue from the tax sector.

Modern Tax Administration System

The Modern Tax Administration System is part of the Tax Reform in Indonesia which is built in stages and comprehensively in the field of tax law, tax policy and tax oversight. So that with this Modern Tax Administration System it can be achieved the implementation of a Tax Administration System that is more perfect than before and more stable as one of the strong fundamental pillars of achieving tax revenue.

Modernization of the Tax System within DGT aims to implement Good Governance and excellent service to the community. Good Governance, is the application of a transparent and accountable Tax Administration System, by utilizing reliable and up-to-date ICT. The strategy adopted is to provide excellent service as well as intensive supervision to taxpayers.

The indicators used in this modern tax administration system are only 2 indicators because indicators of improving human resource management and implementation of good governance include indicators of organizational

structure and indicators of improving business processes through the use of information and communication technology.

Tax audits

Tax audit is a series of activities to collect and process data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations.

Tax audits carried out professionally by tax officials within the framework of a self-assessment system are a form of tax law enforcement. Tax audits have the effect of deterring taxpayers from committing fraudulent acts by avoiding taxes, both the taxpayers being audited themselves and other taxpayers, so that compliance in fulfilling their tax obligations will be better in the coming years.

Tax Knowledge Relationship with Taxpayer Compliance

Knowledge of taxation is the result of the taxpayer knowing about tax regulations. Research conducted by Sofianti and Wahyudi (2022) states that tax knowledge has a positive and significant effect on the level of MSME taxpayer compliance. The more taxpayer knowledge about taxation, the level of taxpayer compliance in paying taxes will increase.

Relationship between Taxpayer Awareness and Taxpayer Compliance

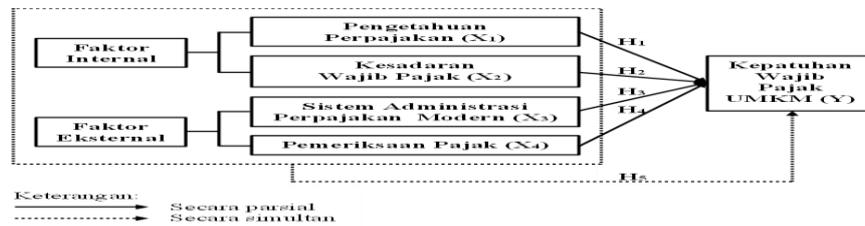
Research conducted by Sarasawati, et al (2018) states that taxpayer awareness has a positive and significant effect on the level of MSME taxpayer compliance. The more awareness the taxpayer knows or understands about taxation, the level of taxpayer compliance in paying taxes will increase.

Relationship between Modern Tax Administration System and Taxpayer Compliance

The modern tax administration system is a system development program in taxation, especially in the field of administration carried out by the agency concerned in order to maximize tax revenue in the country. Research conducted by Duwiri, et al (2020) states that system modernization has a positive and significant effect on the level of taxpayer compliance. The modernization of the tax system is expected to increase effectiveness and efficiency and to increase the level of taxpayer compliance in paying their tax obligations.

Tax Audit Relationship with Taxpayer Compliance

Research conducted by Mahendra, et al (2022) and Duwiri, et al (2020) states that tax audits have a positive and significant effect on the level of taxpayer compliance. This shows that the better the tax audit, the better the taxpayer compliance. The framework of thought in this study can be described as follows:



**Picture
Framework**

METHOD

Research design is essentially a strategy to achieve research objectives that have been set and serves as a guide or guide for researchers throughout the research process. Siyoto and Sodik (2015:82)

The purpose of this research is to test the hypothesis, namely research that explains phenomena in the form of influence between variables. This study aims to determine the Analysis of the Factors Influencing MSME Taxpayer Compliance on the Implementation of Tax Obligations (Study on MSME Taxpayers in the City of Sabang).

The research approach used is included in the quantitative approach where this research emphasizes testing theory through measuring research variables with numbers and conducting data analysis with statistical procedures. This study uses a deductive approach that aims to test the hypothesis. This type of research is causal associative in nature, namely a causal relationship in the form of independent variables (variables that influence) and dependent (variables that are influenced). Wijayanti, et al (2021:33)

In this study the time horizon used is a one shot study, namely research data that can be collected at once from research subjects at a certain period in one point in time. This research was conducted from January to February 2023.

The unit of analysis refers to the unit of data collected in this study. The unity of the data collected in this study is all important data regarding Taxpayer Compliance in Paying Taxes

The population is a generalization area consisting of objects/subjects that have a certain quantity and characteristics determined by the researcher to be studied and then conclusions drawn. As for the population in this study, all MSME taxpayers in Sabang City totaled 232 taxpayers based on data obtained from KPP Aceh Besar.

RESULT AND DISCUSSION

A. RESULT

Partial Test (t test)

The t test is used to determine the effect of each independent variable used in this study on the dependent variable. With a significance level in this study, namely 0.05. The basis for making decisions on this partial test is as follows:

- 1) Based on the value of t count and t table
 If the calculated t value > t table value, the independent variable has a partial effect on the dependent variable.
 If the calculated t value < t table value then the independent variable has no partial effect on the dependent variable.
- 2) Based on the significance value on the SPSS output
 If the significant value < 0.05 then the independent variable has a significant effect on the dependent variable.
 If the significant value is > 0.05, the independent variable has no significant effect on the dependent variable.

Table 1
Partial Test (T Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	,888	4,738		,187	,852
	Tax Knowledge	,555	,092	,472	6,008	,000
	Taxpayer Awareness	,452	,120	,296	3,774	,000
	Modern Tax Administration System	,181	,062	,218	2,927	,004
	Tax audits	,226	,078	,217	2,913	,005

a. Dependent Variable: Taxpayer Compliance

Source: Data processed with SPSS 26.0, 2023

Based on table 4.14 the results of the partial influence test with a ttable of 1.988, the independent variable test with the dependent variable is as follows:

1) The Effect of Tax Knowledge on Taxpayer Compliance

From the calculation of multiple linear regression analysis for the tax knowledge variable, the tcount value is obtained 6.008 with a significance value of 0.000. Because tcount > ttable (6.008 > 1.988) and significance value < significant level (0.000 < 0.05). it can be concluded that knowledge of taxation has a significant effect on taxpayer compliance with a positive relationship at a significant level of 0.05 (5%) or in other words, knowledge of taxation has a

positive and significant effect on taxpayer compliance at a confidence level of 95%.

2) Effect of Taxpayer Awareness on Taxpayer Compliance

From the calculation of linear regression analysis for the variable of taxpayer awareness, the value of t_{count} is obtained 3,774 with a significance of 0.000. Because $t_{count} > t_{table}$ ($3,774 > 1.988$) and significance value $<$ significant level ($0.000 < 0.05$). So the conclusion is that taxpayer awareness has a significant effect on taxpayer compliance with a positive relationship at a significant level of 0.05 (5%) or in other words, the taxpayer awareness variable has a significant positive effect on taxpayer compliance at the 95% confidence level.

3) The Influence of Modern Tax Administration System on Taxpayer Compliance

From the calculation of linear regression analysis for the variables of the modern tax administration system, the t_{count} value is obtained 2,927 with a significance of 0.004. Because $t_{count} > t_{table}$ ($2,927 > 1.988$) and a significance value $<$ significant level ($0.004 < 0.05$). So the conclusion is that the modern tax administration system has a significant effect on taxpayer compliance with a positive relationship at a significant level of 0.05 (5%) or in other words, the modern tax administration system variable has a significant positive effect on taxpayer compliance at the 95% confidence level .

4) Effect of Tax Audit on Taxpayer Compliance

From the calculation of linear regression analysis for the tax audit variable, the t_{count} value is obtained 2,913 with a significance of 0.005. Because $t_{count} > t_{table}$ ($2,913 > 1.988$) and a significance value $<$ significant level ($0.005 < 0.05$). So the conclusion is that the tax audit has a significant effect on taxpayer compliance with a positive relationship at a significant level of 0.05 (5%) or in other words, the tax audit variable has a significant positive effect on taxpayer compliance at the 95% confidence level.

Simultaneous Test (Test F)

The F test or regression coefficient is jointly used to determine whether the independent variables (tax knowledge, taxpayer awareness, modern tax administration systems, and tax audits) simultaneously affect the dependent variable (taxpayer compliance). This test is done by looking at Prob. F-statistics (F count). If Prob. The F-statistic (F count) is less than the significant level of 0.05, so the independent variables have a simultaneous effect on the dependent variable. Conversely, if Prob. The F-statistic (F count) is greater than the significant level of 0.05, so the independent variables have no effect simultaneously on the dependent variable. The following is the output of the simultaneous F test:

Table 2
Simultaneous Test Results (Test F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1329,970	4	332,493	24,533	,000 ^b
	Residual	1151,985	85	13,553		
	Total	2481,956	89			
a. Dependent Variable: Taxpayer Compliance						
b. Predictors: (Constant), Tax Audit, Modern Tax Administration System, Taxpayer Awareness, Tax Knowledge						

Source: Data processed with SPSS 26.0, 2023

Based on table 4.15, the simultaneous test results with an F_{table} of 2.479 obtained an F_{count} value of 24,533 and a Prob value (F-Statistics) of 0.000. Because the value of $F_{count} > F_{table}$ ($24,533 > 2.479$) and a significance value $<$ significant level ($0.000 < 0.05$). So it can be concluded that tax knowledge, taxpayer awareness, modern tax administration systems, and tax audits simultaneously have a significant effect on taxpayer compliance.

B. DISCUSSION

The Effect of Tax Knowledge on MSME Taxpayer Compliance

The results of the taxation knowledge hypothesis test which show that the obtained t value is equal to 6.008 and the t table value at a confidence level of 95% shows a number of 1,988. Because the value of t arithmetic $>$ t table, H_a is accepted and H_0 is rejected, which means that there is a significant influence between tax knowledge and MSME taxpayer compliance in Sabang City.

The results of this study are in line with the research conducted by Sofianti and Wahyudi (2022) shows that knowledge of taxation has a positive and significant effect on taxpayer compliance. This research proves that the higher a person's knowledge of taxation, the more obedient he will be in carrying out his tax obligations. As explained in the attribution theory that knowledge of taxation can increase taxpayer compliance, this is an internal factor that comes from the taxpayer.

The Effect of Taxpayer Awareness on MSME Taxpayer Compliance

The results of the taxpayer awareness hypothesis test showed that the obtained t value was equal to 3.774 and the value of t table at a confidence level of 95% shows a number of 1,988. Because the value of t arithmetic $>$ t table, H_a is

accepted and H_0 is rejected which means that there is a significant influence between taxpayer awareness on MSME taxpayer compliance in Sabang City.

The results of this study are in line with research conducted by Sarasawati, et al(2018)shows that taxpayer awareness has a positive and significant effect on taxpayer compliance. This research proves that the higher the awareness of a taxpayer, the more obedient he will be in carrying out his tax obligations. As explained in the attribution theory that taxpayer awareness can increase taxpayer compliance, this is an internal factor that comes from the taxpayer.

The Effect of Modern Tax Administration Systems on MSME Taxpayer Compliance

The results of the hypothesis test of the modern tax administration system show that the obtained t value is equal to 2.927 and the value of t table at a confidence level of 95% shows a number of 1.988. Because the value of t arithmetic $>$ t table then H_a is accepted and H_0 is rejected which can be interpreted that there is a significant influence between modern tax administration system on MSME taxpayer compliance in Sabang City.

The results of this study are in line with research conducted by Duwiri, et al(2020)shows that the modern tax administration system has a positive and significant effect on taxpayer compliance. This study proves that the better the implementation of the modern tax administration system, the taxpayer compliance will increase. As described in the attribution theory that modern tax administration system is an external cause that can influence the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations.

The Influence of Tax Audits on MSME Taxpayer Compliance

The results of the tax audit hypothesis test showed that the obtained t value was equal to 2.913 and the t table value at a confidence level of 95% shows a number of 1.988. Because the value of t arithmetic $>$ t table then H_a is accepted and H_0 is rejected which can be interpreted that there is a significant influence between tax audit on MSME taxpayer compliance in Sabang City.

The results of this study are in line with research conducted by Mahendra, et al(2022)show that tax audits positive and significant effect on taxpayer compliance. This research proves that the better the quality tax audit then taxpayer compliance will increase. As described in the attribution theory that Tax audit is an external cause that can influence the perception of taxpayers in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. Examination of the system or activity carried out goes according to its original purpose so as to produce maximum effectiveness and results.

The Influence of Tax Knowledge, Taxpayer Awareness, Modern Tax Administration Systems, and Tax Audits on MSME Taxpayer Compliance

The results of the analysis show that the calculated F value is equal to 24.533 and the F table value shows a number of 2,479. Because the calculated F value > F table then H_a is accepted and H_0 is rejected which can be interpreted that there is a significant influence between tax knowledge, taxpayer awareness, modern tax administration systems, and tax audit on MSME taxpayer compliance in Sabang City.

The results of this study are in line with the research conducted by Khasanah and Yushita (2016) shows that knowledge of taxation, modernization of the tax administration system, and awareness of taxpayers simultaneously has a positive and significant effect on taxpayer compliance.

CONCLUSION

From the results of the research and analysis of partial testing, it can be concluded that the influence of the variable knowledge of taxation has a significant effect on taxpayer compliance in MSME taxpayers in the City of Sabang with a positive direction.

From the results of the research and analysis of partial testing, it can be concluded that the influence of the variable taxpayer awareness has a significant effect on taxpayer compliance in the MSME taxpayers in the City of Sabang with a positive direction of influence.

From the results of the research and analysis of partial testing, it can be concluded that the influence of the modern tax administration system variable has a significant effect on taxpayer compliance on MSME taxpayers in the City of Sabang with a positive direction of influence.

From the results of the research and analysis of partial testing, it can be concluded that the influence of the tax audit variable has a significant effect on taxpayer compliance in the MSME taxpayers in the Sabang City Region with a positive direction of influence.

RESEARCH IMPLICATIONS

The implication of this research is to provide knowledge regarding Factors Msme Taxpayer Compliance With Implementation Of Tax Obligations, with this research it is hoped that it can contribute to policy making for MSME taxes.

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