

The Effect of Supervision and Awareness of Taxpayers on Increasing Regional Tax Revenue and Its Impact on Taxpayer Compliance

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ABSTRACT

Submitted: **Purpose of the study** — *The purpose of this study was to measure the effect of supervision and awareness of taxpayers on increasing local tax revenues and their impact on taxpayer compliance in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency.*
12-12,2021

Accepted: **Research method**— *This study uses a quantitative approach to the variables of supervision and awareness of taxpayers, while the research instrument is in the form of a questionnaire with a path analysis approach*
01-13, 2022

Published: **Result**— *The results obtained: 1) simultaneously supervision and awareness of taxpayers, 2) partially: supervision, and 3) taxpayer awareness has a significant effect on increasing local tax revenues, 4) direct supervision has a significant effect on taxpayer compliance by $(0.259) 2 \times 100\% = 0.010$, meaning that the level of taxpayer compliance is not influenced by supervision of 0.010 while the remaining 0.090 is influenced by other factors. The direct effect of taxpayer awareness on taxpayer compliance is $(0.786) 2 \times 100\% = 0.617$, meaning that the level of taxpayer compliance is influenced by taxpayer awareness of 0.083, the remaining 32.3% is influenced by other factors, 5) directly increases tax revenue area has a significant effect on taxpayer compliance by $(0.144) 2 \times 100\% = 0.020$, meaning that the level of taxpayer compliance is influenced by an increase in local tax revenue of 0.020 or 20% while the remaining 80% is influenced by other factors.*
01-31, 2022

Conclusion— *Taxpayers need to be aware of their obligations in paying taxes by understanding the taxes paid for the purposes of community and state development. Because so far knowledge of the allocation of taxes paid is considered not right on target, so there needs to be better socialization.*

Keywords: *Supervision, Taxpayer Awareness, Increased Regional Tax Revenue and Taxpayer Compliance*



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INTRODUCTION

Tax is a taxpayer's contribution to the state based on the Law of the Republic of Indonesia No. 32 of 2004 concerning Regional Government, specifically Article 157 of Law no. 32 of 2004 and article 6 of Law no. 33 of 2004 explains that the sources of Regional Original Income consist of (1) regional taxes (2) regional levies (3) the results of regional wealth management (4) other legitimate regional original revenues.

Tax revenue can be increased by expanding the tax base. The more time goes by, the awareness of the existence of taxes, the compliance of taxpayers to pay taxes in accordance with government (regional/state) tax laws and regulations, the more important because they are used as state development financing, so that every year the government sets revenue targets and taxpayer compliance targets getting improved.

Cirebon Regency Regional Regulation Number 9 of 2018 concerning Amendments to Cirebon Regency Regional Regulation Number 2 of 2011 concerning Regional Taxes. In the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies Article 1 regional levies are one part of regional original income.

The awareness of taxpayers to pay taxes has not reached the expected level. Public awareness is still lacking on the importance of paying taxes, the payments often experience delays in reporting (Jotopurnomo and Mangoting, 2013). This awareness of paying taxes does not only lead to an attitude of obedience, obedience and discipline, but is also followed by a critical attitude. Taxpayers' compliance in carrying out their tax obligations (Sutedi, 2011:221), according to (Mardiasmo, 2011:59) tax regulations are obeyed by taxpayers. Imam (2014) that tax sanctions have a positive effect on taxpayer compliance. Ngadiman and Huslin (2015) that tax sanctions have a positive effect on taxpayer compliance, while Ningsih and Rahayu (2016) tax sanctions have no effect on taxpayer compliance.

Supervision is an administrative function to prevent deviations or deviations from the policy plans that have been formulated previously. Supervision can assist organizations in assessing whether a job can be carried out effectively. One of the linkages of supervision is with the level of taxpayer compliance. Due to the achievement of the level of taxpayer compliance, each region is creatively able to create and encourage increasing sources of local revenue through supervision. The fact is that at this time the budget target for local revenue receipts in Cirebon Regency has not yet been achieved. For this reason, it is necessary to conduct a study or research regarding: how is the effect of joint supervision and awareness of taxpayers on increasing local tax revenues and their impact on taxpayer compliance in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency? The main objective of the study is to measure the effect of supervision and awareness of taxpayers on increasing local tax

revenues and their impact on taxpayer compliance in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency, starting from (1) measuring the effect of supervision and awareness of taxpayers simultaneously on increasing local tax revenues, (2) measuring the effect of supervision and awareness of taxpayers simultaneously on increasing local tax revenues and their impact on taxpayer compliance in the West Region Tax UPTD, Regional Revenue Management Agency of Cirebon Regency.

The results of this study are expected to contribute to efforts to increase local tax revenue by knowing the factors that influence taxpayer compliance and awareness in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency..

METHOD

The data set studied on "The Effect of Supervision and Awareness of Taxpayers on Increasing Regional Tax Revenue and Its Impact on Taxpayer Compliance in the Western Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency", is grouped into four parts, namely: supervision (X₁), awareness (X₂), increased local tax revenue (Y₁), and taxpayer compliance (Y₂). The data set is quantitative data from the respondents' answers to the distributed tests and questionnaires. The qualification process is carried out by giving a score to each question item filled in by the respondent, then tabulation is made. The figures presented are taken from processing raw data to produce the information needed to find answers to research objectives.

The effect of supervision (X₁) of taxpayers on increasing local tax revenues in the West Regional Tax UPTD, Regional Revenue Management Agency of Cirebon Regency. The local revenue sector plays a very important role, empirically it is proven that the higher the supervision, the higher the increase in local tax revenue.

The effect of taxpayer awareness (X₂) on increasing local tax revenue is public awareness as a compliant taxpayer, which is closely related to public perception of taxes. Empirically it is also proven that the higher the awareness of taxpayers, the higher the increase in local tax revenues.

The effect of joint supervision and awareness of taxpayers on increasing local tax revenues (Y₁), according to G.R. Terry in Tilawatil (2014: 6) awareness is an element in humans to understand reality and how they act or behave towards reality. Jatmiko (2006) explains that awareness is a state of knowing or understanding. Irianto (2005) describes several forms of awareness that encourage taxpayers to pay taxes. Taxpayers will pay because tax payments are realized to have a strong legal basis and are an absolute obligation of every citizen. Empirically it is proven that the higher the supervision and awareness of taxpayers together, the higher the increase in local tax revenue.

According to Widodo (2010:9) that taxpayer compliance (Y₂), an individual makes a decision between the choice of carrying out his obligations in carrying out taxes or even do tax evasion. This reflects a relationship between individuals as taxpayers and their country. According to Rahayu (2013:139) tax compliance is the act of taxpayers in fulfilling their tax

obligations in accordance with the provisions of the legislation and tax implementation regulations in force in a country. Empirically it is also proven that the higher the supervision and awareness of taxpayers, the higher the increase in local tax revenues and their impact on taxpayer compliance.

Based on the theoretical basis and concepts that have been described, this study will analyze the effect of supervision and awareness of taxpayers on increasing local tax revenues and their impact on taxpayer compliance in the West Region Tax UPTD, Regional Revenue Management Agency of Cirebon Regency. In this study, there are 4 (four) variables studied, namely supervision and awareness of taxpayers as independent variables, as the dependent variable of local revenue and taxpayer compliance as the dependent variable. The conceptual framework in this study is as follows:

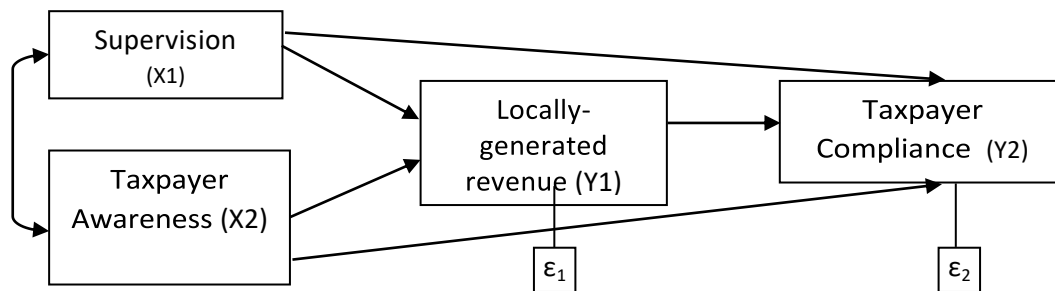


Figure 1. Schematic Framework of Thinking

Based on the framework of thinking, the research hypothesis can be formulated on "The Effect of Supervision on Increasing Regional Tax Revenue in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency" as follows:

- a. Ho : There is no effect of supervision on increasing local tax revenue
- b. Ha : There is an effect of supervision on the increase in local tax revenue
- c. Ho : There is no effect of taxpayer awareness on increasing local tax revenue
- Ha : There is an effect of taxpayer awareness on increasing local tax revenue
- d. Ho: There is no effect of joint supervision and awareness of taxpayers on increasing local tax revenues
- Ha : There is a culture of influence of supervision and awareness of taxpayers together to increase local tax revenue.
- e. Ho: There is no effect of joint supervision and awareness of taxpayers on increasing local tax revenues and their impact on taxpayer compliance.
- Ha : There is an effect of joint supervision and awareness of taxpayers on increasing local tax revenues and their impact on taxpayer compliance.

RESULTS AND DISCUSSION

Based on the responses of 30 respondents in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency to the instrument items of the taxpayer compliance variables studied, in table 1 descriptive statistics of taxpayer compliance data from each variable show the values: 1) mean, 2) median, 3) mode, 4) standard deviation (SD), 5) maximum and minimum, 6) range between maximum score and minimum score.

Table 1. Taxpayer Compliance Statistics (Y2)

		Supervision	Taxpayer Awareness	Locally-generated revenue	Taxpayer Compliance
N	Valid	30	30	30	30
	Missing	0	0	0	0
Mean		59.4000	60.8667	60.9333	60.6333
Std. Error of Mean		1.11273	1.19744	1.20529	1.16903
Median		59.0000	59.5000	58.0000	58.0000
Mode		58.00 ^a	57.00	58.00	58.00
Std. Deviation		6.09466	6.55867	6.60164	6.40303
Variance		37.145	43.016	43.582	40.999
Skewness		.302	.676	.237	.289
Std. Error of Skewness		.427	.427	.427	.427
Kurtosis		.786	-.075	-.378	-.236
Std. Error of Kurtosis		.833	.833	.833	.833
Range		28.00	27.00	25.00	23.00
Minimum		46.00	48.00	48.00	48.00
Maximum		74.00	75.00	73.00	71.00
Sum		1782.00	1826.00	1828.00	1819.00

a. Multiple modes exist. The smallest value is shown

Based on the respondents' answers from the taxpayer compliance variable questionnaire, that the distribution of the maximum and minimum scores achieved in this variable were 71 and 48. The results of the calculation of the distribution score for the mean distribution were 60,633, the median was 58, the mode was 58 and the standard deviation was 6,403. The mean, median and mode scores are not much different and are still within a standard deviation. Based on the frequency distribution of each interval as shown in table 1, taxpayer compliance has a normal distribution tendency. Thus, the data on the taxpayer compliance variable distributed to the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency is quite high.

Table 2. Statistic of Supervision(X₁)

		Supervision	Taxpayer Awareness	Locally-generated revenue	Taxpayer Compliance
N	Valid	30	30	30	30
	Missing	0	0	0	0

Mean	59.4000	60.8667	60.9333	60.6333
Std. Error of Mean	1.11273	1.19744	1.20529	1.16903
Median	59.0000	59.5000	58.0000	58.0000
Mode	58.00 ^a	57.00	58.00	58.00
Std. Deviation	6.09466	6.55867	6.60164	6.40303
Variance	37.145	43.016	43.582	40.999
Skewness	.302	.676	.237	.289
Std. Error of Skewness	.427	.427	.427	.427
Kurtosis	.786	-.075	-.378	-.236
Std. Error of Kurtosis	.833	.833	.833	.833
Range	28.00	27.00	25.00	23.00
Minimum	46.00	48.00	48.00	48.00
Maximum	74.00	75.00	73.00	71.00
Sum	1782.00	1826.00	1828.00	1819.00

a. Multiple modes exist. The smallest value is shown

Based on the respondents' answers from the control variable questionnaire, the distribution of the maximum and minimum scores achieved were 74 and 46. The results of the calculation of the mean distribution score were 59.40, the median was 59, the mode was 58 and the standard deviation was 6.094. The mean, median and mode scores are not much different and are still within one standard deviation. Based on the frequency distribution of each interval as shown in table 2, the research data on the monitoring variable has a normal distribution tendency. Thus, the data on the Supervision variable in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency is quite high.

Table 3. Statistic of Taxpayer Awareness (X2)

		Supervision	Taxpayer Awareness	Locally-generated revenue	Taxpayer Compliance
N	Valid	30	30	30	30
	Missing	0	0	0	0
Mean		59.4000	60.8667	60.9333	60.6333
Std. Error of Mean		1.11273	1.19744	1.20529	1.16903
Median		59.0000	59.5000	58.0000	58.0000
Mode		58.00 ^a	57.00	58.00	58.00
Std. Deviation		6.09466	6.55867	6.60164	6.40303
Variance		37.145	43.016	43.582	40.999
Skewness		.302	.676	.237	.289
Std. Error of Skewness		.427	.427	.427	.427
Kurtosis		.786	-.075	-.378	-.236
Std. Error of Kurtosis		.833	.833	.833	.833
Range		28.00	27.00	25.00	23.00
Minimum		46.00	48.00	48.00	48.00
Maximum		74.00	75.00	73.00	71.00
Sum		1782.00	1826.00	1828.00	1819.00

a. Multiple modes exist. The smallest value is shown

Based on the respondents' answers from the taxpayer awareness variable questionnaire, the maximum and minimum scores achieved were 73 and 48. The results of the calculation of the mean distribution score were 60.9333, the median was 58, the mode was 58 and the standard deviation was 6.558. The mean, median and mode scores are not much different and are still within one standard deviation. Based on the frequency distribution of each interval as shown in table 3, the data of the taxpayer awareness research has a normal distribution tendency. Thus, the data on the taxpayer awareness variable of the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency is quite high.

Table 4. Statistic of Locally-generated revenue (Y1)

		Supervision	Taxpayer Awareness	Locally-generated revenue	Taxpayer Compliance
N	Valid	30	30	30	30
	Missing	0	0	0	0
Mean		59.4000	60.8667	60.9333	60.6333
Std. Error of Mean		1.11273	1.19744	1.20529	1.16903
Median		59.0000	59.5000	58.0000	58.0000
Mode		58.00 ^a	57.00	58.00	58.00
Std. Deviation		6.09466	6.55867	6.60164	6.40303
Variance		37.145	43.016	43.582	40.999
Skewness		.302	.676	.237	.289
Std. Error of Skewness		.427	.427	.427	.427
Kurtosis		.786	-.075	-.378	-.236
Std. Error of Kurtosis		.833	.833	.833	.833
Range		28.00	27.00	25.00	23.00
Minimum		46.00	48.00	48.00	48.00
Maximum		74.00	75.00	73.00	71.00
Sum		1782.00	1826.00	1828.00	1819.00

a. Multiple modes exist. The smallest value is shown

Based on the respondents' answers from the taxpayer awareness variable questionnaire, that the distribution of the maximum and minimum scores achieved in this variable were 73 and 48. The results of the calculation of the distribution of these scores resulted in an average score (mean) of 60.933, the median of 58, the mode of 58 and standard deviation of 6.601. The mean, median and mode scores are not much different and are still within one standard deviation. Based on the frequency distribution of each interval as shown in table 4, the research data on Taxpayer Awareness has a normal distribution tendency. Thus, the variable data on Regional Tax Revenue in the West Region Tax UPTD, Cirebon Regency Regional Revenue Management Agency is quite high.

1. Validity Test Results

The results of the calculation of the validity test (SPSS version 21) of each question item score (1 to 15) to the total score of the questions on the Taxpayer Compliance variable (Y2) show the correlation coefficient value is greater than the correlation coefficient value (r) table (r table with the number of samples = N = 30 respondents with a 95% confidence level or 5% error obtained r table of 0.361), the Supervision variable (X1) shows the correlation coefficient value is greater than the correlation coefficient value (r) table (r table with the number of samples = N = 30 respondents with a 95% confidence level or 5% error obtained r table of 0.361), the taxpayer awareness variable (X1) shows the correlation coefficient value is greater than the correlation coefficient value (r) table (r table with a total sample = N = 30 respondents with 95% confidence level or 5% error obtained r table of 0.361), while the local tax revenue variable (Y2) shows the coefficient value of k the correlation is greater than the value of the correlation coefficient (r) table (r table with the number of samples = N = 30 respondents with a 95% confidence level or 5% error obtained r table of 0.361).

2. Reliability Test Results

a. Taxpayer Compliance Instrument (Y2)

The results of the instrument calculation score (Alpha Cronbach) taxpayer compliance (Y2), = 0.886. The validity of the instrument items is based on the Pearson product moment correlation test and in consultation with the rit table value at $\alpha = 0.05$ in this case the valid statement is a statement whose correlation coefficient is as follows:

Table 5. Results of Taxpayer Compliance Questions (Y2) Before Test and After Test

No	Dimension	Indicator	Statement Item Number		Sum
			Before Test	After Test	
1	Taxpayer Compliance	Obligations of Taxpayers in registering	1,2,3,4,5	1,2,3	1
		Compliance to re-submit notification letter	6,7,8,9,10	6,7,8,9,10	-
		Compliance in calculating and paying taxes owed	11,12,13	11,12,13	-
		Compliance in payment of arrears	14,15	15	1
Number of Statement Items			15	13	2

The final instrument is used in the form of a list of questions or questionnaires that have been tested for validity and reliability. Valid questions are still used and invalid questions are removed. From the results of the validity test of the taxpayer compliance items, it was found that there were 12 valid instruments out of 15 statements. The statements that fall are 3 items, namely statements number 4, 5, and 14.

b. Supervision Instrument (X₁)

Monitoring instrument calculation yields $\alpha = 0,878$, The monitoring instrument was compiled based on predetermined indicators so as to produce a total of 15 statements. To test the validity of the items of the instrument, the instrument was tested on 30 respondents from the West Region Tax UPTD, Cirebon Regency Revenue Management Agency, which were selected by random selection. The validity of the instrument items was based on Pearson's Product moment correlation test and was consulted with the value of $r_{it \text{ table}}$ at $\alpha = 0,05$ in this case a valid statement is a statement whose correlation coefficient is as follows:

Table 6. Results of Monitoring Questions Before and After Test

No	Dimension / Indicator	Statement Item Number		Drop/invalid
		Before Test	Before Test	
1	Ensure implementation decisions in accordance with plans, policies and orders	1,2,3,4,5	1,2,3	4,5
2	Supervise the coordination of activities	6,7,8	6,7,8	
3	Prevent wastage and fraud	9,1	9,1	
4	Ensuring the realization of community satisfaction with the goods and services produced	11,12,13	11,12,13	
5	Fostering public trust in organizational leadership	14,15	15	14
Number of Questions		15	12	3

The final instrument is used in the form of a list of questions or questionnaires that have been tested for validity and reliability. Valid questions are still used and invalid questions are removed. From the results of the test of the validity of the items of the supervision instrument, it was found that there were 13 statements out of 15 statements that were valid, and 3 statements that failed, namely statements 4, 5 and 14.

c. Taxpayer Awareness Instrument (X2)

The calculation of the taxpayer awareness instrument $\alpha = 0,772$, the taxpayer awareness instrument (X2) was compiled based on predetermined indicators so as to produce 15 statements to 30 respondents who were randomly selected. The validity of the instrument items is based on the Pearson Product moment correlation test with the value of $r_{it \text{ table}}$ at $\alpha = 0,05$ in this case a valid statement is a statement whose correlation coefficient is as follows:

Tabel 7. Hasil Butir Pertanyaan Kesadaran Wajib Pajak (X2) Sebelum Uji dan Setelah Uji

No	Dimension / Indicator	Statement Item Number	Drop/Invalid
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		Before Test	After Test	
1	Tax is a source of state revenue	1,2,3,4,5	1,2,3,5	4
2	The taxes paid can be used to support the development of the country	6,7,8,9,10	6,7,8,9,10	-
3	State delays can harm the country	11,12,13	11,12,13	-
4	Paying taxes that are not in accordance with the amount that should be paid is very detrimental to the state	14,15	-	14,15
Number of Questions		15	12	3

The final instrument is used in the form of a list of questions or questionnaires that have been tested for validity and reliability. Valid questions are still used and invalid questions are removed. From the results of the validity test of taxpayer awareness, obtained valid instruments as many as 13 statements out of 15 statements and there are 3 statements that fail, namely statements number 4, 14 and 15.

c. Regional Tax Revenue Instrument (Y1)

The calculation of the regional tax revenue instrument $\alpha = 0,833$, compiled based on predetermined indicators as many as 15 statements were chosen randomly. The validity of the instrument items was based on the Pearson Product moment correlation test and was consulted with the value of $r_{it \text{ table}}$ at $\alpha = 0,05$ in this case a valid statement is a statement whose correlation coefficient is as follows

Table 8. Results of Regional Tax Income Questions (Y1) Before the Test and After the Test

No	Dimension / Indicator	Statement Item Number		Drop/Invalid
		Before Test	After Test	
1	Local tax	1,2,3,4,5	1,2,3,5	4
2	Regional Retribution	6,7,8,9,10	6,7,8,9,10	-
3	Results of separated regional wealth management	11,12,13	11,12,13	-
4	Other Legitimate Regional Original Income	14,15	15	14
Number of Questions		15	13	2

The final instrument is used in the form of a list of questions or questionnaires that have been tested for validity and reliability. From the results of the validity test of taxpayer awareness, obtained valid instruments as many as 13 statements out of 15 statements and there are statements that fail, namely statements number 4 and 14.

3. Normality test results

Testing of the normality of the data is carried out using the Kolmogorov-Smirnov test, to accept or reject the null hypothesis, then the basis for making the decision is the magnitude of probability. If probability > 0.05 H_0 is accepted and if probability < 0.05 H_0 is rejected.

a. Normality Test With Kolmogorov - Smirnov and Shapiro-Wilk Taxpayer Compliance Variable (Y2)

Table 9. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Local Tax Revenue	.205	30	.002	.908	30	.013
Supervision	.135	30	.173	.966	30	.433
Taxpayer Awareness	.186	30	.010	.916	30	.021
Taxpayer Compliance	.193	30	.006	.881	30	.003

a. Lilliefors Significance Correction

The results of the Kolmogorov-Smirnov normality calculation for the taxpayer compliance variable (Y2) obtained a value of 0.006 and Shapiro-Wilk obtained a value of 0.003 derived from a normally distributed population as shown in table 9.

b. Normality Test With Kolmogorov - Smirnov and Shapiro-Wilk Monitoring Variables (X1)

Table 10. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Local Tax Revenue	.205	30	.002	.908	30	.013
Supervision	.135	30	.173	.966	30	.433
Taxpayer Awareness	.186	30	.010	.916	30	.021
Taxpayer Compliance	.193	30	.006	.881	30	.003

a. Lilliefors Significance Correction

c. Normality Test With Kolmogorov - Smirnov and Shapiro-Wilk Taxpayer Awareness Variable (X2)

Table 11. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.

Local Tax Revenue	.205	30	.002	.908	30	.013
Supervision	.135	30	.173	.966	30	.433
Taxpayer Awareness	.186	30	.010	.916	30	.021
Taxpayer Compliance	.193	30	.006	.881	30	.003

a. Lilliefors Significance Correction

d. Normality Test With Kolmogorov - Smirnov and Shapiro-Wilk Regional Tax Income Variable (Y1)

Tabel 12. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Local Tax Revenue	.205	30	.002	.908	30	.013
Supervision	.135	30	.173	.966	30	.433
Taxpayer Awareness	.186	30	.010	.916	30	.021
Taxpayer Compliance	.193	30	.006	.881	30	.003

a. Lilliefors Significance Correction

4. Linearity Test Results

Linearity test using Test for Linearity with a significance level of 0.05, two variables are said to have a linear relationship if the significance (Linearity) is less than 0.05.

a. Linearity Test of Supervision Variables on Taxpayer Compliance

Table 13. ANOVA Table

			Sig.
Local Tax Revenue *	Between Groups	(Combined)	.018
		Linearity	.000
		Deviation from Linearity	.388
Supervision	Within Groups		
	Total		

From the output above, it can be seen that the significance value for Linearity is 0.000. Because the significance is less than 0.05, it can be concluded that there is a linear relationship between the Supervision and Taxpayer Compliance variables.

b. Linearity Test of Taxpayer Awareness Variables on Taxpayer Compliance

Tabel 14. ANOVA Table

			Sig.
Local Tax Revenue *	Between Groups	(Combined)	.003
		Linearity	.000
		Deviation from Linearity	.913
Taxpayer Awareness	Within Groups		
	Total		

From the output above, it can be seen that the significance value for Linearity is 0.000. Because the significance is less than 0.05, it can be concluded that there is a linear relationship between the variables of Taxpayer Awareness and Taxpayer Compliance.

c. Linearity Test of Taxpayer Compliance Variables on Regional Tax Revenue

Tabel 15. ANOVA Table

			Sig.
Taxpayer Compliance * Local Tax Revenue	Between Groups	(Combined)	.000
		Linearity	.000
		Deviation from Linearity	.001
Total	Within Groups		

From the output above, it can be seen that the significance value for Linearity is 0.000. Because the significance is less than 0.05, it can be concluded that there is a linear relationship between the variables of taxpayer compliance with local tax revenues.

5. Discussion of research results with path analysis (Path Analysis)

The empirical causal relationship framework between paths can be made through the following structural equation:

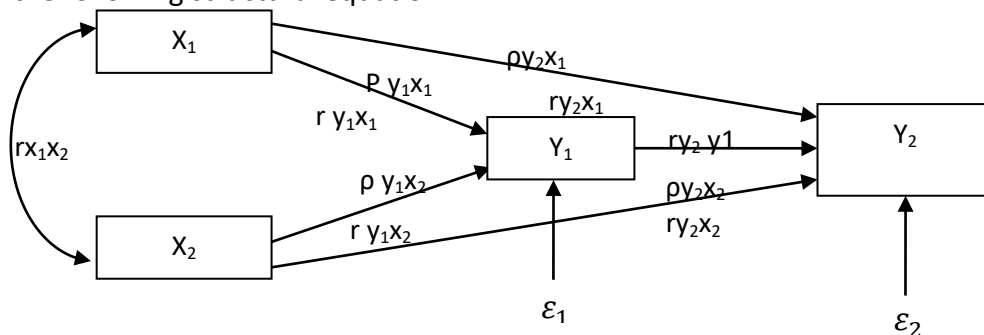


Figure 9. Structure Relationship X_1 , X_2 , and Y_1 to Y_2

1. Sub-Structur 1

The Effect of Supervision (X_1) and Taxpayer Awareness (X_2) on Regional Tax Revenue (Y_1), the path diagram is as follows:

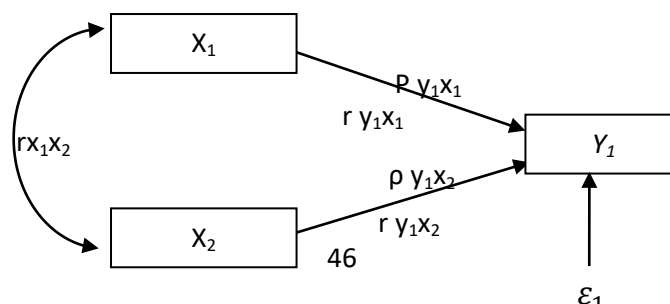


Figure 10. Sub-Structure Relationships X_1 and X_2 to Y_1

Based on the results of path analysis calculations assisted by the SPSS 21 program for windows, the following results are obtained:

a. Testing Sub-Structure 1

1. Formulate hypotheses and structural equations

Hypothesis: Taxpayer Awareness and Supervision contribute simultaneously and significantly to Taxpayer Compliance

$$Y_1 = \rho_{Y_1X_1} \cdot X_1 + \rho_{Y_1X_2} \cdot X_2 + \rho_{y_1x_1} \varepsilon_1 \quad (1)$$

2. Calculate the path coefficient based on the regression coefficient

a. Drawing full path

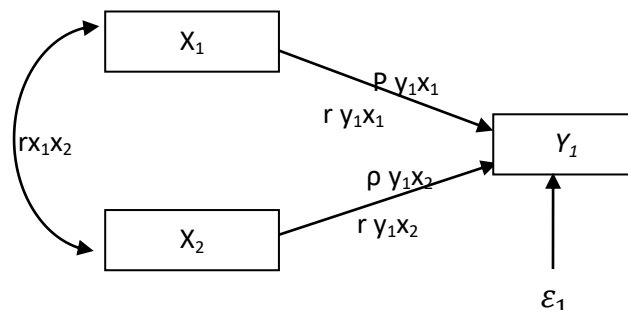


Figure 11. Structure relationship X_1 and X_2 to Y_1

b. Calculating correlation and regression coefficient

Table 16. Correlations

		Local Tax Revenue	Supervision	Taxpayer Awareness
Pearson Correlation	Local Tax Revenue	1.000	.728	.897
	Supervision	.728	1.000	.655
	Taxpayer Awareness	.897	.655	1.000
	Taxpayer Compliance	.	.000	.000
Sig. (1-tailed)	Local Tax Revenue	.000	.	.000
	Supervision	.000	.000	.
	Taxpayer Awareness	30	30	30
	Taxpayer Compliance	30	30	30
N	Local Tax Revenue	30	30	30

1. Anova (X_1) and (X_2) to (Y_1), namely the effect of supervision and awareness of taxpayers on taxpayer compliance (model 1 substructure 1).

Tabel 17. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1059.810	2	529.905	70.115	.000 ^b
	Residual	204.057	27	7.558		
	Total	1263.867	29			

a. Dependent Variable: local tax revenue

b. Predictors: (Constant), Taxpayer awareness, supervision.

2. *Coefficients* (X_1) and (X_2) to (Y_1), namely the effect of supervision and awareness of taxpayers on taxpayer compliance.

Tabel 18. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	.035	5.370		.006
	Supervision	.267	.111	.247	2.411
	Taxpayer Awareness	.740	.103	.735	7.178

a. Dependent Variable: Local Tax Revenue

3. *Summary* (X_1) and (X_2) to (Y_1), namely the effect of supervision and awareness of taxpayers on taxpayer compliance.

Table 19. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.916 ^a	.839	.827	2.74912	.839	70.115	2 ^a	27	.000

a. Predictors: (Constant), Taxpayer Awareness, Supervision

b. Dependent Variable: Local Tax Revenue

3. Calculating path coefficient

Individual tests are shown in Table 17 Anova, the research hypothesis to be tested is formulated into the following statistical hypotheses:

$$H_a: \rho Y_1 X_1 = \rho Y_1 X_1 \neq 0 \quad (2)$$

$$H_o: \rho Y_1 X_2 = \rho Y_1 X_2 = 0 \quad (3)$$

With the hypothesis in the form of a sentence that is

H_a : *The supervision and awareness of taxpayers contributes simultaneously and significantly to taxpayer compliance.*

H_o : *Supervision and awareness of taxpayers does not contribute simultaneously and significantly to taxpayer compliance.*

Based on the results of the path analysis test of sub-structure 1 (X1, X2 and Y1) each obtained the following values:

- $\rho_{Y1X1} = \text{Beta} = 0,267$ [$t = 2,411$ and probability (sig) = 0,023]
- $\rho_{Y1X2} = \text{Beta} = 0,740$ [$t = 7,178$ and probability (sig) = 0,000]
- The magnitude of the residual coefficient $\rho_{Y1\varepsilon_1} = 1 - R^2 = 1 - 0,839^2 = 0,678$

Thus, the path diagram for sub structure 1 is obtained as follows:

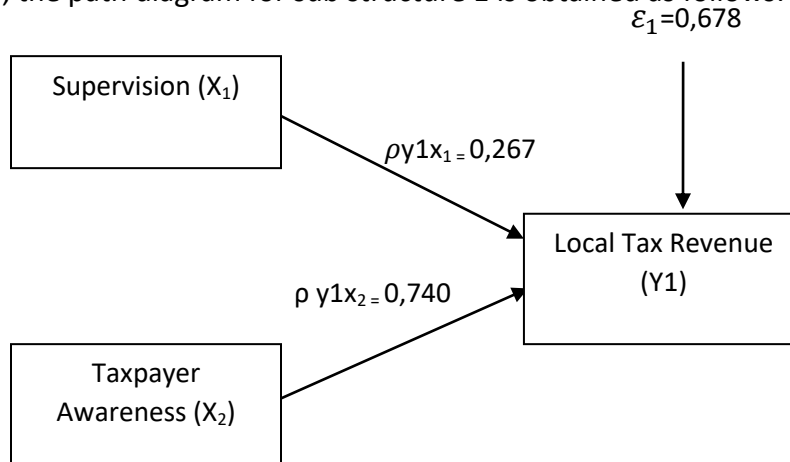


Figure 12. The empirical causal effect of sub-structure 1 variables X1 and X2 on Y1

a. Examining Sub-Structure 2, the effect of Taxpayer Supervision and Awareness on Regional Tax Revenue and its impact on Taxpayer Compliance.

1. Formulate hypotheses and structural equations

Hipotesis : Pengawasan Kesadaran Wajib Pajak berkontribusi secara simultan dan signifikan terhadap Pendapatan Pajak Daerah serta dampaknya pada Kepatuhan Wajib Pajak Taxpayer supervision and awareness contributes simultaneously and significantly to Regional Tax Revenue and its impact on Taxpayer Compliance

The Formula :

$$Y_2 = \rho_{Y_2X_1} \cdot X_1 + \rho_{Y_2X_2} \cdot X_2 + \rho_{Y_2Y_1} \cdot Y_1 + \rho_{Y_2\varepsilon_2} \cdot \varepsilon_2 \quad (4)$$

2. Calculate path coefficient based on regression coefficient

a. Drawing full path

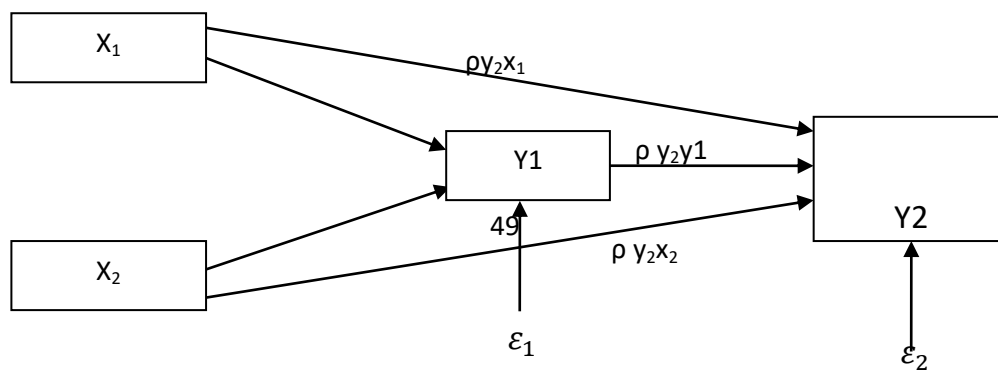


Figure 13. Sub-structure relationship of 2 variables X_1 , X_2 , Y_1 to Y_2

Information :

X_1 : Supervision

X_2 : Taxpayer Awareness

Y_1 : Regional Tax Revenue

Y : Taxpayer Compliance

b. Calculating correlation and regression coefficient

1. Anova (X_1) and (X_2), to (Y_1) and its impact on (Y_2), namely the effect of Taxpayer Supervision and Awareness on Regional Tax Revenue and its impact on Taxpayer Compliance.

Table 20. ANOVA^a (Model 1 – Sub-Struktur 2)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1171.439	3	390.480	579.224	.000 ^b
	Residual	17.528	26	.674		
	Total	1188.967	29			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Taxpayer Compliance, Supervision, Taxpayer Awareness

2. Coefficients (X_1) and (X_2), to (Y_1) and its impact on (Y_2), namely the effect of Supervision and Awareness of Taxpayers on Regional Tax Revenue and its impact on Compulsory Compliance Pajak .

Table 21. Coefficients^a (Model 1 – Sub-Struktur 2)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.642	1.604		.401	-.642
	Supervision	.106	.037	.101	2.902	.106
	Taxpayer Awareness	.140	.052	.144	2.675	.140
	Taxpayer Compliance	.762	.057	.786	13.259	.762

a. Dependent Variable: Taxpayer Compliance

3. Summary (X_1) and (X_2), to (Y_1) and its impact on (Y_2), namely the effect of Taxpayer Supervision and Awareness on Regional Tax Revenue and its impact on Taxpayer Compliance.

Tabel 22. Model Summary^b (Model 1 – Sub-Struktur 2)

Model	R	R	Adjusted	Std. Error	Change Statistics
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	Square	R Square	of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	
1	.993 ^a	.985	.984	.82106	.985	579.224	3 ^a	26	.000

a. Predictors: (Constant), Local Tax Revenue, Supervision, Taxpayer Awareness

b. Dependent Variable: Taxpayer Compliance

The results of data processing in sub-structure 2, it can be seen that the thickness of 20 to table 22 of the obtained path coefficients is tested as follows:

a. Simultaneous testing (F test)

The overall test is shown by the ANOVA table 10. From the table, the F value is 579.224

with a probability value of 0.000. Because the value of 0.05 sig 0.000, the decision is

Ha is accepted and Ho is rejected, namely the Supervision and Awareness of

Taxpayers on Regional Tax Revenue simultaneously has a significant effect and has an impact on Taxpayer Compliance.

b. Individual Test (t test)

1. Supervision contributes significantly to taxpayer compliance

Individual tests are shown by table 21 coefficients. The research hypothesis to be tested is formulated in the form of statistical hypotheses as follows:

$$Ha: \rho Y_2 X_1 = \rho Y_2 X_1 \neq 0 \quad (5)$$

$$Ho: \rho Y_2 X_2 = \rho Y_2 X_2 = 0 \quad (6)$$

With the hypothesis in the form of a sentence that is:

Ha : *Supervision contributes simultaneously and significantly to Taxpayer Compliance*

Ho : *Supervision does not contribute simultaneously and significantly to Taxpayer Compliance*

Individually, the statistical test used is the t-test with a value of 2.902 and a significant column in table 21 Coefficients, obtained a sig of 0.007. If the probability value of 0.05 is less than or equal to the probability value of sig (0.05 sig), then Ho is accepted and Ha is rejected, meaning that it is significant. Because the value of 0.05 sig 0.007 then Ha is accepted and Ho is rejected, meaning that the path analysis coefficient is significant. So Supervision contributes significantly to Taxpayer Compliance.

2. Taxpayer Awareness contributes significantly to Taxpayer Compliance

Individual tests are shown by table 21 coefficients. The research hypothesis to be tested is formulated in the form of statistical hypotheses formulated in formula (5) and formula (6) in the form of sentences, namely:

Ha : Taxpayer awareness contributes simultaneously and significantly to Taxpayer Compliance

Ho : Taxpayer awareness does not contribute simultaneously and significantly to Taxpayer Compliance

Individually the statistical test used is the t test, the value is 2.675 and in the significant column in table 21. coefficients, the sig is 0.013. If the probability value of 0.05 is less than or equal to the probability value of sig (0.05 sig), then H_0 is accepted and H_a is rejected, meaning that it is not significant. Because the value of 0.05 sig 0.013 then H_0 is accepted and H_a is rejected, meaning that the path analysis coefficient is not significant. Because the value of 0.05 sig 0.013 then H_a is accepted and H_0 is rejected, meaning that the path analysis coefficient is significant. So Taxpayer Awareness contributes significantly to Taxpayer Compliance.

3. Regional Tax Revenues contribute significantly to Taxpayer Compliance

Individual tests are shown in table 21. The coefficients of the research hypothesis to be tested are formulated in the form of statistical hypotheses as follows:

The statistical hypothesis is formulated in formula (5) and formula (6) with the hypothesis in the form of a sentence, namely:

H_a : local tax revenues contribute simultaneously and significantly to taxpayer compliance

H_0 : local tax revenue does not contribute simultaneously and significantly to taxpayer compliance

a. Individually, the statistical test used is the t-test, with a value of 13,259 and the significant column in table 21. coefficients, obtained a sig of 0.000. If the probability value of 0.05 is less than or equal to the probability value of sig or (0.05 sig), then H_a is accepted and H_0 is rejected, meaning that it is significant. Because the value of 0.05 sig 0.000 then H_a is accepted and H_0 is rejected, meaning that the path analysis coefficient is significant. Because the value is 0.05 sig 0.750, then H_a is accepted and H_0 is rejected, meaning that the path analysis coefficient is significant. So Regional Tax Revenues contribute significantly to Taxpayer Compliance. Based on the results of the analysis of path sub-structure 2 (X_1 ; X_2 ; Y_1 and Y_2), each obtained value:

b. $\beta_{Y_2X_1} = \text{Beta} = 0,101$ [$t = 2,902$ and probability (sig) = 0,007]

c. $\beta_{Y_2X_2} = \text{Beta} = 0,144$ [$t = 2,675$ and probability(sig) = 0,013]

d. $\beta_{Y_2Y_1} = \text{Beta} = 0,786$ [$t = 13,259$ and probability(sig) = 0,000]

e. The magnitude of the residual coefficient $\epsilon_2 = 1 - R^2 = 1 - 0,985^2 = 0,029$

Thus the path diagram for sub-structure 2 is obtained as follows:

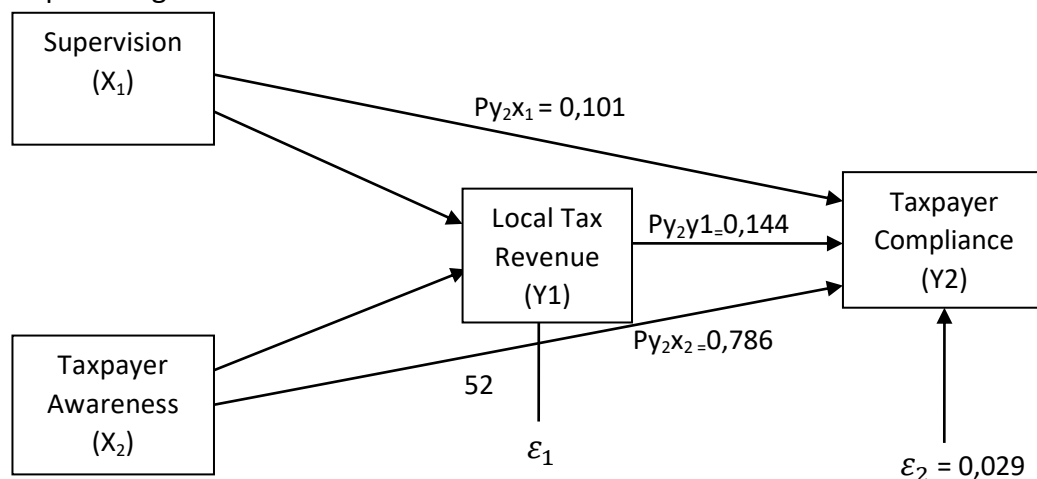


Figure 14. Causal Empirical Relationship of Sub-Structures 2 Variables X1, X2, and Y1 to Y2

Based on the results of the path coefficients in sub-structure 1 and sub-structure 2, it can be described as a whole which describes the empirical causal relationship between variables X1, X2 and Y1 to Y2 as follows:

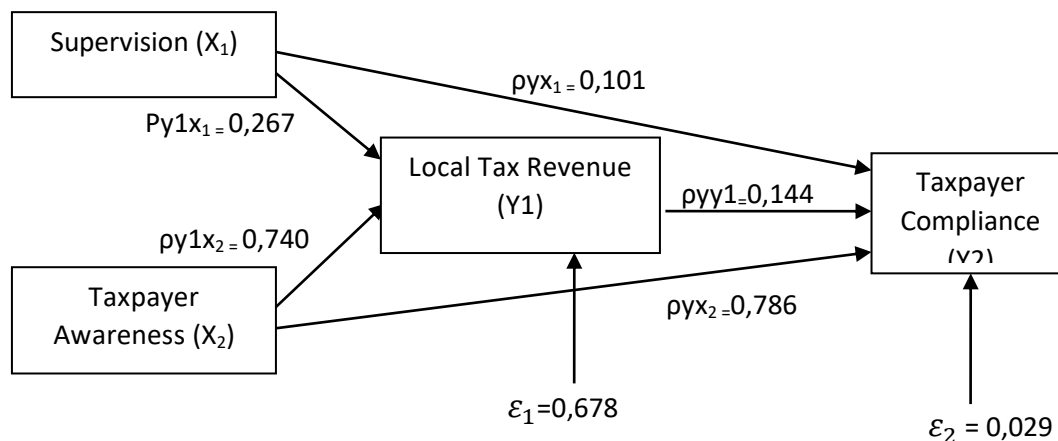


Figure 15. Empirical Causal Relationship of Variables X1, X2 and Y1 to Y2

The results of the path coefficients in sub-structure 1 and sub-structure 2 turn into a structural equation, namely:

$$\begin{aligned} \text{Sub-structur 1 : } Y1 &= py1x1 X1 + py1x2 X2 + py1 \varepsilon1 \\ &= 0,267 X1 + 0,740 X2 + 0,678 \varepsilon1 \end{aligned}$$

$$\begin{aligned} \text{Sub-structur 1 : } Y2 &= pyx1 X1 + pyx2 X2 + pyY1 Y1 + py2 \varepsilon2 \\ &= 0,101X1 + 0,144 X2 + 0,786 Y1 + 0,029 \varepsilon2 \end{aligned}$$

Explanation of sub-structure 1 and sub-structure 2, namely:

➤ Sub-structure 1

Simultaneously the supervision and awareness of taxpayers has a significant effect on taxpayer compliance. The magnitude of the simultaneous effect is 0.916 or 91.6% which is the contribution of Taxpayer Supervision and Awareness to Taxpayer Compliance. While the remaining 8.4% is influenced by other factors.

Partially, supervision has a significant effect on taxpayer compliance. The direct effect of Supervision on Regional Tax Revenue is $(0.267)^2 \times 100\% = 0.071\%$. Thus the Regional Tax Revenue is influenced by the Supervision variable of 7.1% while the remaining 0.109 or 10.9% is influenced by other factors.

Partially, taxpayer awareness has a significant effect on taxpayer compliance. The magnitude of the direct effect of Taxpayer Awareness on Regional Tax Revenue is $(0.740)^2 \times 100\% = 0.547\%$. Thus, the local tax revenue carried out by tax officials is influenced by 54.7% of taxpayer awareness while the remaining 0.453 or 45.3% is influenced by other factors.

➤ Sub-structure 2

Simultaneously, the effect of X_1 and X_2 on Y_1 and their impact on Y_2 is 0.993 or 99.3%, while the remaining 0.7 or 7% is influenced by other factors.

Directly Supervision has a significant effect on Taxpayer Compliance. The direct effect of Supervision on Taxpayer Compliance is $(0.101)^2 \times 100\% = 0.010\%$, meaning that the level of Taxpayer Compliance is influenced by Supervision of 0.010 % while the remaining 0.090% is influenced by other factors.

Taxpayer Awareness directly has a significant effect on Taxpayer Compliance. The magnitude of the direct effect of Taxpayer Awareness on Taxpayer Compliance is $(0.144)^2 \times 100\% = 0.020\%$ meaning that the level of Taxpayer Compliance is influenced by Taxpayer Awareness of 0.020% or 20% while the remaining 0.080% or 80% is influenced by other factors.

Directly, Regional Tax Revenues have a significant effect on Taxpayer Compliance. The magnitude of the direct influence of Regional Tax Revenue on Taxpayer Compliance is $(0.786)^2 \times 100\% = 0.617\%$ meaning that the level of Taxpayer Compliance is influenced by Regional Tax Revenue of 0.617 or 61.7% while the remaining 38.3% is influenced by other factors.

➤ Indirect influence and total influence

Indirect influence $(\epsilon_1) X_1$ and X_2 to Y through $Y_1 = p_{Y_1X_1} \times p_{Y_1X_2} = (0,267) \times (0,740) = 0,209$ (20,9 %) so the total effect is $(p_{Y_1X_1})^2 + \epsilon_1 = 0,209^2 + 0,678 = 0,721$ (72,1 %).

a. Indirect influence $(\epsilon_1) X_1$ and X_2 to Y_1 through $Y_2 = p_{Y_2X_1} \times p_{Y_2X_2} \times p_{Y_2Y_1} = (0,101) \times (0,144) \times (0,786) = 0,009$ (9%) so the total effect is $(p_{Y_2X_1})^2 + \epsilon_1 = 0,009^2 + 0,029 = 0,029$ (29%).

The above discussion is summarized through the following table:

Table 23 Influence between research variables

Variable	Path Coefficient	effect			Simultan effect (R ²)
		Direct	Indirect trought Y ₁	Total	
Sub-structur 1 (X ₁ , X ₂ ke Y ₁)					
X ₁ (p _{y₁x₁})	0,267	0,111 %	-	0,378%	0,839 (83,9%)
X ₂ (p _{y₁x₂})	0,740	0,103 %	-	0,843%	
ε ₁	0,678	-	-	-	
Sub-structur 2 (X ₁ , Xs ₂ , Y ₁ ke Y ₂)					

$X_1 (py_2x_1)$	0,101	0.106%	0,037 %	0,244%	
$X_2 (py_2x_2)$	0,144	0.140 %	0,052 %	0,336 %	
$Y_1 (py_2y_1)$	0,786	0.762 %	0,057%	1,605%	0,985
ϵ_2	0,029	-	-	-	(98,5%)

CONCLUSION

Research on the Effect of Supervision and Awareness of Taxpayers on Increasing Regional Tax Revenue and Its Impact on Taxpayer Compliance in the Western Region Tax UPTD, Regional Revenue Management Agency of Cirebon Regency, with respondents in this study totaling 30 respondents, the following conclusions were obtained:

- In path analysis regression equation $Y_1 = py_1x_1 X_1 + py_1x_2 X_2 + py_1x_1 \epsilon_1$ namely in substructure model 1, simultaneously supervision and awareness of taxpayers has a significant effect on increasing local tax revenues, amounting to 0.916 or 91.6%, the remaining 8.4% is influenced by other factors.
- b. in substructure model 1, partially supervision has a significant effect on increasing local tax revenues, amounting to $(0.267)^2 \times 100\% = 0,071\%$, of 7.1% while the remaining 0.929 or 92.9% is influenced by other factors.
- c. in substructure 1, partially Taxpayer Awareness has a significant effect on increasing Regional Tax Revenue, by $(0.740)^2 \times 100\% = 0,547\%$. Thus, the increase in Regional Tax Revenue carried out by Bappeda is influenced by Taxpayer Awareness by 54.7% while the remaining 0.453 or 45.3% is influenced by other factors.
- d. In path analysis regression equation: $Y_2 = py_2x_1 X_1 + py_2x_2 X_2 + py_2y_1 Y_1 + py_2y_1 \epsilon_2$ In substructure model II, simultaneously, the effect of X_1 and X_2 on Y_1 and its impact on Y_2 is 0.993 or 99.3%, while the remaining 0.007 or 7% is influenced by other factors.
- e. in model 1 substructure II, direct supervision has a significant effect on taxpayer compliance, amounting to $(0.259)^2 \times 100\% = 0.010$ it means that the level of taxpayer compliance is not influenced by supervision of 0.010 while the remaining 0.090 is influenced by other factors.
- f. in model 1 substructure II, taxpayer awareness directly has a significant effect on taxpayer compliance, amounting to $(0.786)^2 \times 100\% = 0.617$ it means that the level of taxpayer compliance is influenced by taxpayer awareness of 0.083 while the remaining 32.3% is influenced by other factors.
- g. In model 1 substructure II, an increase in local tax revenue directly has a significant effect on taxpayer compliance, amounting to $(0.144)^2 \times 100\% = 0.020$ it means that the level of taxpayer compliance is influenced by an increase in regional tax revenue of 0.020 or 20% while the remaining 80% is influenced by other factors.

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