

**A REVIEW OF TAXPAYER SUPERVISION IN EXPLORING SME'S
POTENTIAL TAX INCOME TO INCREASE NATIONAL TAX
REVENUE IN 2022
(Case Study of KPP Pratama Boyolali)**

**Raymundo Patria Hayu Sasmita¹, Elisha Viviana Kusuma Atmaja², Meka Sabilla Salim³,
Asaprima Putra Karunia^{4*}**

Faculty of Business and Economics, Universitas Atma Jaya Yogyakarta¹

Sekolah Vokasi, Universitas Sebelas Maret^{2,3,4*}

Email Co *: asaprimaputra@staff.uns.ac.id^{4*}

Abstract: This study aims to determine the process of activities, contributions, and obstacles as well as efforts that have been taken in supervisory activities in an effort to explore the potential of SME Final Income Tax in 2021 and 2022 at KPP Pratama Boyolali. The results of this study are that there are differences in supervisory activities in an effort to explore the potential of MSME Final PPh at KPP Pratama Boyolali and SE-05/PJ/2022 regarding monitoring of taxpayer compliance, the results of exploring the potential of the business sector contribute greatly to total MSME Final Income Tax receipts but are less contributed to the total revenue at KPP Pratama Boyolali. These monitoring activities are inseparable from obstacles or obstacles, but KPP Pratama Boyolali has made efforts to overcome the obstacles or obstacles that occur.

Keywords: *Final Income Tax, SME tax, taxpayer supervision*

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1. Introduction

Taxes are the backbone and foundation of a state economy (Ministry of Finance of the Republic of Indonesia, 2022). The important role of taxes requires the DGT to make various efforts and strategies to maintain and increase tax revenues by both extensification and intensification (Ilhamsyah, 2020).

The Directorate General of Taxes has made every effort to increase tax revenues, one of which is through tax extensification and intensification activities (Septiany & Wijaya, 2021). One of the forms of intensification is the change in the taxation system in Indonesia in 1984, namely from the Official Assessment System to the Self-Assessment System (Ghina et al., 2020).

Self-assessment system is a tax collection system that gives complete trust to taxpayers to calculate the tax owed (Mardiasmo, 2016). The system is at risk of causing a tax gap because of differences in perceptions of the amount of tax to be paid between taxpayers and tax authorities (Budi Wardana, 2018). In order to reduce the tax gap, DGT conducts potential exploration activities through taxpayer compliance monitoring activities (Wibowo, 2022). The Directorate General of Taxes carries out detailed supervision of MSMEs by analyzing the placement of data and information on MSME owners who take advantage of the

provisions of PP No. 23/2018 due to the eligibility of information on the population of taxpayers who take advantage of the MSME final income tax is still difficult to detect (Wildan, 2022). The regulation is a manifestation of the effort of the government to support the business sector and increase MSME Final Income Tax revenue by simplifying the calculation of multiplying the rate from 1% to 0.5% of gross income.

MSMEs are one of the business sectors that contribute to increasing state revenue. This business sector has a huge role in Indonesia's economic growth, reaching 99% of all business units and contributing 60.5% to Gross Domestic Product (GDP) (Kementerian Koordinator Bidang Perekonomian, 2022). Nurizzaman (2020) in his research stated that although the MSME business sector has a significant role in economic growth in Indonesia, this business sector has not shown a dominant contribution in the field of taxation as well as its influence on economic growth and job creation.

Boyolali Regency has abundant natural resource potential, both biological and non-biological natural resources (Nurwanti& IrawatiNurwanti, 2022). This potential is utilized by MSME entrepreneurs in Boyolali Regency to improve their economic level. MSME owners in Boyolali Regency are utilizing the potential in the area to increase the selling price by making innovations and processing breakthroughs into processed food and handicrafts. One example of MSME processed food products is local Boyobert cheese from Boyolali, which is inspired by cheese from France for the national market (quoted from the solopos.com page). Besides processed food, Tumang Village in Boyolali Regency is dominated by MSMEs in copper and brass crafts and has successfully produced a variety of export-quality copper and brass handicrafts and has offered handicraft products that are available throughout the world (Borobudur Authority Agency, 2022).

Cahyani & Noviani (2019) in their research stated that in 2015-2017 the percentage of compliance of MSME taxpayers at KPP Pratama Singaraja was classified as low because it had not reached 50% and was at a distance from the set tax revenue target. The PKD Section of KPP Pratama Boyolali stated that the percentage of registered MSME owners compared to the number of MSME owners who carry out their tax obligations to deposit taxes is only 32%. Based on the results of an interview with one of the ARs at KPP Pratama Boyolali, this percentage is still relatively low.

The low percentage of compliance of MSME actors in carrying out tax obligations and the large potential of MSME activities in Boyolali Regency make supervision activities in an attempt to explore the potential of MSME Final Income Tax an important matter in increasing tax revenue in Boyolali Regency and make it interesting to discuss and study further.

2. Literature Reviews

2.1. Taxpayer

The definition of a Taxpayer in accordance with Article 1 paragraph 2 of Indonesian Law No. 16 of 2009 is an individual or entity, including taxpayers, tax withholders, and tax collectors, who have taxation rights and obligations in accordance with the provisions of tax laws and regulations.

2.2. Micro Small and Medium Enterprises

The definition of Micro, Small, and Medium Enterprises (MSMEs) in Law of the Republic of Indonesia Number 20 of 2008 is as follows.

- a) Micro enterprises are productive businesses owned by individuals and/or individual business entities that have assets or net worth of at most 50 million excluding land and building assets.
- b) A Small Business is a stand-alone productive economic business, conducted by an individual or business entity that is not a subsidiary or branch of a company, owned, controlled, or a direct or indirect part of a Medium Business or Large Business that has a net worth of more than 50 billion up to IDR 500 billion and has annual sales of more than IDR 300 billion up to a maximum of IDR 2.5 billion.
- c) Medium Enterprises are productive economic businesses that stand-alone which are carried out by individuals or business entities that are not subsidiaries or branches of companies that are owned, controlled, or are part of either directly or indirectly with Small Enterprises or Large Enterprises with a net worth of more than IDR 500 billion up to a maximum of IDR 10 billion excluding land and buildings of the place of business and have annual sales of more than IDR 2.5 billion up to a maximum of IDR 50 billion.

Government Regulation No. 23/2018 explains that Final Income Tax for MSME Taxpayers is a tax imposed on income from business received or obtained by Taxpayers with a gross turnover or turnover of less than IDR4.8 billion per year.

The definition of MSMEs according to (Hermawan & Ramadhan, 2020) is a business sector owned by individuals or business entities that stand alone by meeting certain criteria such as capital limits and gross turnover limits in one year, while from a tax perspective all businesses that have a turnover below IDR 4.8 billion are included in the MSME criteria.

2.3. Monitoring Taxpayer Compliance

The definition of tax potential exploration based on Circular Letter of Director General of Taxes Number SE - 113/PJ/2010 is an active effort made by DGT by analyzing the difference between potential and data obtained from taxpayers. Potential exploration is conducted to secure tax revenue. Potential mining is the realization of the budgetary function that dominates the implementation of this potential exploration.

2.4. Contribution

The definition of contribution according to the Big Indonesian Dictionary is a donation. In this study, there are two types of contributions, namely the contribution which is the result of exploring the potential of the total MSME Final Income Tax revenue at KPP Pratama Boyolali and the contribution of MSME Final Income Tax to the total tax revenue at KPP Pratama Boyolali. To calculate the contribution, the following formula can be used:

$$\text{Contribution} = \frac{\text{Realization of revenue from exploring the potential of Final Income Tax for MSMEs s}}{\text{Realization of MSME Final Income Tax Revenue}} \times 100\%$$

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According to Fuad Bawazier (1999) in Wulandari et al., (2017) the results of the contribution calculation are categorized in the following criteria.

Table 1. Criteria for Contribution

Persentase	Kriteria
0%-0,9%	Not Contributing (TB)
1%-1,9%	Less Contributed (KB)
2%-2,9%	Moderately Contributing (CB)
3%-3,9%	Contributed (B)
>4%	High Contributing (SB)

Source: Fuad Bawazier (1999) in Wulandari et al., (2017)

3. Research Method

The research method that the writer used in this research is descriptive qualitative method by analyzing data and describing systematically with accurate data on the facts, nature, and relationship of the studied events so that a comprehensive picture can be obtained related to supervisory activities in an effort to explore the potential of MSME taxpayers at KPP Pratama Boyolali.

The author employed a case study approach (single case study) at the KPP Pratama Boyolali work unit. With this approach, it is expected to be able to analyze in depth the process of supervision activities in an attempt to explore the potential of MSME Taxpayers of KPP Pratama Boyolali in the actual way so that the suggested solution are more applicable.

The data collection techniques that the writer used in this research are literature studies (Library Research) by collecting and studying regulations, books, journals or scientific papers, internal office reports, and guidebooks obtained from literature, internal data data; and Field Research through interviews, observations, participating in work visits to the location of taxpayers.

4. Results and Discussion

Supervision activities in an effort to explore the potential of Final Income Tax for MSMEs in 2022 at KPP Pratama Boyolali

The implementation of supervision activities in an attempt to explore the potential of Final Income Tax for MSMEs in 2022 at KPP Pratama Boyolali refers to the provisions of SE-05/PJ/2022. Based on the research there are differences in the process of implementing taxpayer supervision activities between SE-05/PJ/2022 and at KPP Pratama Boyolali. The first difference is the statement of the completion of P2DK on the conclusion that no indication and mode of non-compliance are found, as well as in the event that the taxpayer submits an explanation in accordance with the research results and corrects the tax return (SPT) in accordance with the specified period through the issuance of SP3 P2DK. While in KPP Pratama Boyolali the publication of SP3 P2DK is only published for Strategic Taxpayers that require comprehensive investigation. Since MSMEs are categorized as Regional Taxpayers, based on the conclusion, P2DK activities in the condition that no indication and mode of non-compliance are found or the Taxpayer delivers an explanation in accordance with the research results and corrects the Tax Return in accordance with the specified period are closed using LHP2DK.

The second difference is in the situation where a visit cannot be conducted or the Taxpayer refuses to deliver an explanation of SP2DK within the period found in SE-05/PJ/2022 followed up by inviting the Taxpayer to attend a discussion with the Head of the Primary Tax Office, but in practice for MSME Taxpayers, the discussion is not conducted but directly covered by LHP2DK with a conclusion without realization. This is because in the

discussion, a thorough research must be conducted on the taxpayer. MSME taxpayers are only subject to one type of tax, while comprehensive research cannot be conducted for only one type of tax.

The third differences is that SE-05/PJ/2022 stipulates that taxpayer visit activities are stated in the Visit Result Report (LHK) through the Supervisory Information System. In practice, the AR at KPP Pratama Boyolali does not prepare the LHK. This is because there is no menu to upload the document in the Supervision System by DGT. In order to record the results of all interviews conducted with taxpayers, ARs at KPP Pratama Boyolali prepare BA P2DK signed by ARs and taxpayers. The BA P2DK is considered to have accommodated all interests in the LHK and the process is simplified.

Contribution of the results of supervision activities in efforts to explore the potential for tax revenue for MSME taxpayers and tax revenue in 2022 at KPP Pratama Boyolali.

- a) Contribution of the results of supervision activities in an attempt to explore the potential for the total revenue of Final Income Tax for MSMEs at KPP Pratama Boyolali

Table 2. Contribution of Potential Exploration Results to Total Final Income Tax Revenue for MSME Taxpayers at KPP Pratama Boyolali in 2021-2022.

Years	Realization of MSME Final Income Tax Revenue	Results of Exploring the Potential of Final Income Tax for MSMEs	Contribution	Criteria
2021	5.977.341.882	3.022.355.381	50,6%	Highly Contributing (SB)
2022	6.276.494.425	3.194.047.161	50,9%	Highly Contributing (SB)

Source: KPP Pratama Boyolali (processed data)

Based on the table above, it can be seen that in 2021 the contribution of the results of exploring the potential to the total realization of MSME Final Income Tax is 50.6% which is classified as highly contributing. The realization of tax revenue was IDR 5,977,341,882 and the realization of the results of extracting the potential for final income tax was IDR 3,022,355,381. The results of exploring the potential of this type of tax are obtained from the potential exploration activities for the 2017 tax year in the amount of Rp 346,688,493, the 2018 tax year in the amount of Rp 460,450,069, the 2019 tax year in the amount of Rp 644,131,436, and the 2020 tax year in the amount of Rp1,571,085,383.

In 2022, the contribution of the results of exploring the potential to the total realization of MSME Final Income Tax increased by 0.3% so that it became 50.9% which was classified as highly contributing. The realization of the tax revenue amounted to Rp6,276,494,425 and the realization of the results of exploring the potential of the final income tax amounted to Rp3,194,047,161. The results of exploring the potential of this type of tax were obtained from the potential exploration activities for the 2016 tax year in the amount of Rp3,616,768, in the 2017 tax year in the amount of Rp83,773,215, in the 2018 tax year in the amount of Rp89,254,275, in the 2019 tax year in the amount of Rp275,069,578, in the 2020 tax year in the amount of Rp403,377,895, and in the 2021 tax year in the amount of Rp2,338,955,430.

- b) Contribution of MSME Final Income Tax revenue to total tax revenue at KPP Pratama Boyolali

Table 3. Contribution of the Results of Exploring the Potential of Final Income Tax for MSME Taxpayers to the Realization of Tax Revenue of KPP Pratama Boyolali in 2021-2022

Years	Realization of MSME Final Income Tax Revenue	Results of Exploring the Potential of Final Income Tax for MSMEs	Contribution	Criteria
2021	408.882.303.932	5.977.341.882	1,5%	Less Contributed (KB)
2022	346.036.406.151	6.276.494.425	1,8%	Less Contributed (KB)

Source: KPP Pratama Boyolali (processed data)

The data in the table above shows that the contribution of the results of exploring the potential of Final Income Tax Article for MSME taxpayers to the realization of tax revenue of KPP Pratama Boyolali in 2021 is 1.5% which is classified as less contributing. The realization of final income tax revenue for MSME taxpayers is IDR 5,977,341,882 and the realization of tax revenue of KPP Pratama Boyolali is IDR 408,882,303,932.

In 2022, the contribution of the results of exploring the potential of Final Income Tax for MSME taxpayers to the realization of tax revenue of KPP Pratama Boyolali is 1.8% which is classified as less contributing criteria. The realization of final income tax revenue for MSME taxpayers is Rp346,036,406,151 and the realization of tax revenue of KPP Pratama Boyolali is Rp6,276,494,425.

The obstacles and efforts that have been taken in supervision activities in an effort to explore the potential of Final Income Tax for MSME Taxpayers at KPP Pratama Boyolali.

Based on the results of interviews conducted with ARs from the supervision section III at KPP Pratama Boyolali as the supervisory activity conductor, the obstacles and barriers faced during supervision activities in an effort to explore the potential of Final Income Tax for MSMEs at KPP Pratama Boyolali are as follows.

- Limited communication carried out by ARs to taxpayers to be able to explore business activities, communicate tax obligations that must be fulfilled by taxpayers, and limitations of ARs in providing services to MSME taxpayers personally considering the large number of MSME taxpayers under the supervision of each AR.
- MSME taxpayers in rural areas are afraid of unfriendly tax officers because they rarely communicate with AR
- MSME taxpayers who know the limit of non-taxable turnover and have turnover above the limit do not admit and report the actual turnover to avoid paying taxes.
- The data on economic activity is inadequate for the MSME sector because many transactions are not recorded in the system so that the actual turnover and assets owned by MSME actors cannot be determined.

Some efforts that have been taken to overcome these obstacles are as follows.

- Improving communication and observation skills for ARs through mandatory activities, namely effective communication training both online and offline with the DGT head office, then the results of these activities are carried out by transferring knowledge to all ARs. Another activity to improve communication skills for AR is the IHT (In House Training) event organized by the General Subdivision and Internal Compliance of KPP Pratama Boyolali.

- b) In order to reach taxpayers in the region, especially those who are far from KPP Pratama Boyolali, the ARs coordinate with local or village governments such as coordination in finding taxpayer data and socialization activities for taxpayer compliance.
- c) Improving facilities and infrastructure to support supervisory activities through SUKI KPP Pratama Boyolali supports the availability of transportation and the availability of work plan needs carried out by ARs such as the rental of official cars, providing souvenirs, booking venues, etc.
- d) Collecting data from related institutions, such as the Cooperative and MSME Office by coordinating to find out the number of cooperatives and/or MSMEs in Boyolali, both active and inactive, then conducting research on the data collected with the data owned by KPP Pratama Boyolali to determine the potential for taxation.

5. Conclusions

There are differences in supervision activities in an effort to explore the potential of MSME Final Income Tax at KPP Pratama Boyolali with Circular Letter of the Director General of Taxes Number SE-05 / PJ / 2022. In its implementation, there are procedures in SE-05 / PJ / 2022 that cannot be fully implemented considering that the circular letter was only issued on February 10, 2022. In addition, the AR uses simpler documents and steps so as to ease the AR's work in carrying out supervision activities for MSME taxpayers and make the supervision activities more efficient and focused on taxpayers who have tax potential.

In 2021 and 2022, the results of exploring the potential contributed more than 50% of the total MSME Final Income Tax revenue. This proves that this business sector has great potential to be explored more deeply to increase tax revenue at KPP Pratama Boyolali.

The contribution of the results of exploring the potential of Final Income Tax for MSME taxpayers to total tax revenue at KPP Pratama Boyolali in 2021 is 1.5% and in 2022 it is 1.8%. Even though it has increased, the percentage is still classified as less contributing. This is because the rate imposed is only 0.5% which is relatively low compared to other tax rates.

The implementation of supervision activities in an effort to explore the potential of MSME Final Income Tax is inseparable from the obstacles or barriers experienced by KPP Pratama Boyolali. These obstacles include limited communication between AR and taxpayers, fear of taxpayers in rural areas towards tax officers, MSME taxpayers who know the limit of turnover that is not subject to tax and have turnover above the limit do not recognize and report the actual turnover to avoid tax deposits, and inadequate economic activity data for the MSME sector.

Efforts that have been made by KPP Pratama Boyolali to overcome the obstacles that occur in the process of implementing supervisory activities in order to explore the potential of MSME Final Income Tax include conducting data searches in related instances, improving communication skills for ARs, conducting observation training, improving facilities and infrastructure to support activities, and improving coordination and cooperation with local governments.

Suggestions that can be used as feedback and consideration for KPP Pratama Boyolali to maximize supervision activities to explore the potential of Final Income Tax for MSMEs, among others:

- 1) Reviewing and enhancing the regulations on taxpayer supervision activities and distinguishing the regulations for Regional and Strategic Taxpayers as well as improving the features in the Supervisory Information System.

- 2) Intensifying supervision activities and exploring the potential of MSME Final Income Tax potential by understanding the potential of natural resources and human resources in the supervision zone of each AR. This activity can be implemented when conducting taxpayer visits in terms of P2DK follow-up. So that the ARs not only get information on tax potential from the taxpayer supervision system but also get information and insights directly in the field.
- 3) Collaborating with associations, local governments, and related local agencies in socializing tax obligations and providing services such as Mobile Tax Unit (MTU) for MSME taxpayers in Boyolali Regency by participating in expo activities, socialization, training, or other activities related to MSMEs. These activities are expected to increase the compliance of MSME taxpayers and build trust of MSME taxpayers towards the tax authorities so as to increase the revenue of MSME Final Income Tax.

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