Original Research Article

Effect of Accounting Understanding, Tax Professional Attitude, Professional Commitment of Practicing Accountants on Tax Compliance Based on Minister of Finance Regulation (PMK) No. 216/PK.01/2017 concerning Registered Accountants (an empirical study of a Practicing Accountant at an Accounting Service Office

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Abstract: The purpose of this study is to analyze the effect of understanding of accounting, professional tax attitudes, professional commitment of practicing accountants to tax compliance based on Ministry of Finance No. 216/PK.01/2017 concerning registered accountants with empirical studies of practicing accountants at Accounting Services Offices (KJA). The study uses the Quantitative Method to test the primary data collected through questionnaires, by testing multiple regression analysis through statistical data analysis SPSS software. Answers 97 respondents are members of Practicing Accountants who work at KJA. The results of this study prove that understanding of accounting, professional tax attitude has an effect on tax compliance, while professional commitment has no effect on tax compliance based on PMK regarding accountants practicing at KJA. The benefits of research become a reference for practical contributions, material for consideration to the government, and teaching input materials about the role of a Practicing Accountant in increasing tax compliance, as well as being a scientific reference for subsequent researchers.

Keywords: Understanding of Accounting, Professional Tax Attitude, Commitment, Tax Compliance, Accountant, KJ.

INTRODUCTION

The Directorate General of Taxes (DGT) efforts to increase revenue and compliance with Tax Payer are continuing. Still, based on published DGT Performance data, the level of tax compliance until 2022 has not yet reached the expected tax compliance. DGT's annual report data explains that 2021 tax revenue will reach 103.9% of the target of Rp. 1,229.58T or Rp. 1,277.53T, and in 2022 it will reach Rp. 1,716.80T exceeded the revenue target of Rp. 1,485.00T. The Ministry of Finance also noted that Indonesia's tax ratio recorded 10.4% in 2022, an increase compared to the 2021 tax ratio of 9.11% (Sopiah, 2023, CNBC Indonesia). Compared to the ratio for achieving compliance in 2021 and 2022, namely 84.07% and 83.20%, the target has not yet been reached. Tax compliance is compliance with the rules for exercising tax rights and obligations (calculating, depositing and reporting) all assets, liabilities, equity, income and expenses in one tax period. The self-assessment system adopted by Indonesia gives taxpayers the authority to calculate, deposit and report their taxes payable. Regulation of the Minister of Finance of the Republic of Indonesia Number 39/PMK.03/2018 stipulates the criteria for Compliant WP, including Taxpayers being on time in submitting tax returns, do not have tax arrears for all types of taxes with exceptions, audited financial statements, and have never been convicted of a criminal offense in the field of taxation based on a court decision. The Theory of Planned Behavior (TPB) model explains that WP's non-

compliance behavior is strongly influenced by attitude variables, subjective norms, and perceived behavioral control (Mustikasari, 2007). Filling implementation can occur if the taxpayer has a good perception of the ease of use of the e-Filling application so that it will affect the level of tax compliance (Tarmidi *et al.,* 2017).

Trihatmoko & Mubaraq, (2020) explained that a good understanding of accounting would make it easier for taxpayers to carry out their obligations related to the ability to understand and understand the transaction process so that they become financial reports that can properly do bookkeeping. Tax Payers are required to understand the application of Accounting Accounting Standards in business management. Research Results Leviana *et al.* (2022), Rusli and Hardi, (2015) explained that accounting influences taxpayer compliance. However, it differs from the research results of Trihatmoko & Mubaraq, (2020), and Amrullah *et al.* (2021) state that understanding accounting does not affect Tax Payer compliance. Attitude is a tendency to behave in certain ways towards an object, and a person will tend to support or reject after observing a particular object (Irawan and Ariesanti, 2018). Tax professionals are professionals in companies who are experts in taxation (Mustikasari, 2007). Taxpayers have limited knowledge of accounting standards and regulations, causing them to need experts such as Practicing Accountants (AB) and Tax Professionals to help carry out their tax rights and obligations. The author argues that a tax professional attitude is a tendency to support behavior in assessing experts who assist taxpayers in handling their rights and responsibilities in the field of taxation. Mustikasari's research (2007) results state that tax professional intentions affect taxpayer compliance. However, it differs from previous research by Indriastuti and Mildawati, (2021) which states that professional tax attitudes do not affect corporate taxpayer compliance.

Professional commitment is self-placement completely to the integrity of the profession marked by pride in the profession and its work, and the higher one's professional commitment, the higher the attitude toward fulfilling tax obligations (Meyer *et al.* 1993). Expert Practicing Accountants (AB) or professional tax consultants will assist taxpayers based on the obligation to follow legal and professional standard rules to create professional integrity. The research results by Peterson & Mulyani, (2019; Shafer (2016) state that professional commitment positively affects tax compliance. Based on the description above, the researcher determined the research on "The Influence of Accounting Understanding, Tax Professional Attitudes, Professional Commitment of Practicing Accountants on Taxpayer Compliance based on Minister of Finance Regulation No. 216/PK.01/2017 concerning Registered Accountants at the Accounting Service Office.

LITERATURE REVIEW
Compliance Theory
Stanley Milgram (1963) coined the compliance theory, which states "a condition in which a person obeys orders or rules that have been set. Two perspectives regarding compliance with the law, namely instrumental and normative. The instrumental perspective assumes that the individual as a the whole is driven by personal interests and perceptions of changes related to behaviour. At the same time, the normative view is associated with the assumption that people are moral and contrary to personal interests. The Compliance Theory believes that no individual is willing to pay taxes voluntarily but rather because the two perspectives above force taxpayers to comply with implementing their rights and obligations according to applicable regulations. Through the Compliance Theory Approach, it is hoped that taxpayers will better understand the applicable regulations, both accounting standards rules and tax regulations.

Tax Compliance
Rahman (2010: 32) states that tax compliance is when taxpayers, individuals and entities fulfill all tax obligations and exercise their tax rights. Based on Law no. 28 of 2007 concerning KUP explains that: "Taxpayers are individuals or entities, including taxpayers, tax collectors, and tax collectors who have tax rights and obligations by the provisions of the tax laws and regulations". Measurement of tax compliance is carried out with the dimensions of calculating, depositing and reporting on time according to tax regulations in Indonesia.

Conceptual Framework and Hypothesis Development
Effect of Understanding of Accounting on Taxpayer Compliance
America Institute of Certified Public Accountants / AICPA explains "Accounting is the art of recording, classifying, summarizing the appropriate and expressed in units of currency, transactions and events which are at least financial in nature and interpretation of the results". Based on the definition above, the authors argue, understanding accounting is one's understanding of the entire process of the accounting cycle in various forms of reporting as one of the main sources for determining the tax burden based on the provisions of tax regulations. The measurement of the Variable Understanding of Accounting uses the development of Trihatmoko & Mubaraq, (2020). The dimensions of the indicators used: data collection, transaction recording process, bookkeeping method, process of grouping and classifying estimated transactions, summarizing estimates, presentation of financial report types. Research Results Leviana *et al.* (2022), & Rusli & Hardi, (2015) explained that accounting understanding influences taxpayer compliance. The first hypothesis tested is:

H1. Understanding of Accounting influences Taxpayer Compliance.

The Effect of Tax Professional Attitudes on Taxpayer Compliance

Tax professionals are professionals in companies who are experts in taxation (Mustikasari, 2007). Suharyat (2009) explains that attitude has several elements, such as attitude with personality, behavior, motives, beliefs, and others. The author argues that the attitude of tax professionals in this study is the tendency to support the conduct of experts in assessments that help taxpayers to exercise their rights and obligations in the field of taxation. The measurement dimension of the tax professional attitude variable is how behavioral tendencies are in identifying taxes, assessing personality, partiality behavior, and motives for helping taxpayers. Mustikasari's research (2007) results state that tax professional intentions affect taxpayer compliance. The second hypothesis tested is:

H2. Professional Tax attitude influences Taxpayer Compliance.

The Effect of Professional Commitment on Taxpayer Compliance

Professional commitment is a loyal attitude to one's profession (Larkin, 1990). Professional commitment is self-placement completely to the integrity of the profession marked by pride in the profession and work, and the higher one's professional commitment, the higher the attitude toward fulfilling tax obligations (Meyer *et al.* 1993). Experts practicing accountants or tax consultants who taxpayers ask to help carry out the rights and obligations of preparing financial and tax reports for taxpayers must adhere to professional commitments. For the dimensions of measuring the professional commitment variable, the used an understanding of the obligations of a Registered Accountant in PMK 216 of 2017 for professionals, namely: being a Member of the Professional Association of Finance, Maintaining Competence, Complying with the Code of Ethics, Complying with Professional Standards, Submission of Professional Reports. The results of Shafer's previous research (2016) stated that professional commitment positively affects tax compliance. The third hypothesis tested is as follows:

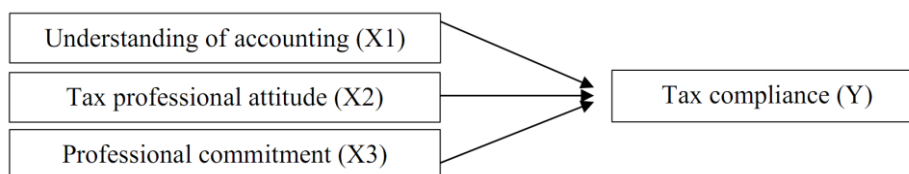H3. Professional commitment affects Taxpayer Compliance.

Figure 1: Conceptual framework

RESEARCH METHOD

Research Design

The research uses a Quantitative Design, which is causal-comparative, to determine the causal relationship between two or more variables, including identifying facts that occur as the affected and influencing variables.

Operational Variables

The research consists of two variables, namely the dependent variable (Taxpayer Compliance, and independent variables (Accounting Understanding, Tax Professional Attitude, Professional Commitment).

a. Dependent Variable
Tax Compliance

Rahman (2010: 32) states that tax compliance is when taxpayers, individuals and entities, fulfill all tax obligations and exercise their tax rights. The tax compliance indicators in this study are by the applicable Indonesian tax regulations; the measurement dimensions are: collecting/calculating, depositing and reporting taxes on time as stated in Article 3 of PMK No. 39/PMK.03/2018.

b. Independent Variables
Understanding of accounting (X1)

According to the America Institute of Certified Public Accountants / AICPA, Accounting is the art of recording, classifying, and summarizing the right and expressed in units of currency, transactions and events which are at least financial in nature and interpretation of the results. The accounting understanding variable is measured using the development of the indicators Trihatmoko & Mubaraq, (2020) with indicator dimensions namely: Data collection, the transaction recording process, bookkeeping method, process of grouping and classifying estimated transactions, summarizing estimates, presentation of types of financial reports.

Tax Professional Attitudes (X2)

Tax professionals are professionals in companies who are experts in taxation (Mustikasari, 2007). Suharyat (2009) explains that attitude has several elements, such as attitude with personality, behavior, motives, beliefs, and others. The authors argue that the concept of a tax professional attitude is the tendency to support the conduct of experts in assessments that help taxpayers to exercise their rights and obligations in the field of taxation of taxpayers. The measurement of tax professional attitude variables uses, namely: identifying taxes, assessing personality, partisanship behavior, and motives for helping taxpayers.

Professional Commitment (X3)

Professional commitment is self-placement completely to the profession's integrity, marked by pride in the profession and its work (Meyer et al. 1993). The dimensions used measure the variable indicators of professional commitment based on professional obligations in PMK article 216 of 2017, namely becoming a member of an official financial professional association, maintaining competence, adhering to the code of ethics, adhering to professional standards, and submitting professional reports.

Operational Variables

Table 1: Table of Operational Variables

No	Variables	Dimension	Indicators
1	Tax Compliance (Y) (Tax Regulations).	1) Calculationg 2) Paying tax 3) Reporting PMK RI No. 39/PMK.03/2018.	1. Calculate PPh correctly. 2. Pay the tax payable on time. 3. Pay the annual tax payable on time 4. Timely reporting Periodic SPT. 5. Timely Reporting Annual STP.
2	Understanding of accounting (X1) Trihatmoko, H., Mubaraq, M.R (2020).	1. Data collection. 2. Transaction recording process. 3. Bookkeeping method 4. The process of classifying and categorizing estimated transactions, 5. Estimating estimates. 6. Presentation of types of financial reports. Trihatmoko & Mubaraq, (2020).	1. Collect sufficient and complete data. 2. The process of recording transactions on a regular basis. 3. Correct use of bookkeeping methods. 4. Process grouping and classification of transactions according to account estimates. 5. Carry out the process of summarizing estimates briefly. 6. Presentation of the types of financial reports in a timely manner. 7. The Financial Report complies with accounting standards.
4	*Tax Professional Attitude* (X2). Indriastuty, J.D., Mildawati, T (2021)	1. Identify Taxes. 2. Personality judge. 3. Partisanship behavior. 4. Motives to Help taxpayer. (Mustikasari, 2007); Suharyat (2009),	1. Has identified the tax object according to the regulations. 2. Act as a law-abiding professional appraiser. 3. Adhere to applicable regulations and standards. 4. Motives help taxpayers to reduce tax sanctions. 5. Refusing to help a WP request whose motive is not in accordance with the regulations.
3	Professional commitment (X3). Meyer *et al.* 1993).	1. Become a member of the official Financial Professional Association. 2. Maintain Competence. 3. Comply with the Code of Ethics. 4. Comply with Professional Standards. 5. Submission of Professional Reports. PMK No.26/2017	1. The professional has become a member of a financial association that is officially recognized by the state. 2. Professional competence with Continuing Professional Education. 3. The professional code of ethics is fulfilled in the engagement process. 4. Maintain trust and self-regulate based on Professional Standards that have been determined by the organization. 5. Never late and always report professional activities every year.

Variable Measurement

Independent to dependent variables are measured using Ordinal: Score-1=Strongly Disagree/STS, Score-2=Disagree/ST, Score-3=Disagree/KS, Score-4=Agree/S, Score-5=Strongly Agree /SS.

Population and Samples

The research population is Practicing Accountants who have worked for at least 1 year at the Accountant Services Office registered at the Center for Financial Professional Development of the Ministry of Finance, Indonesia until the end of December 2022. The sample size from the number of questionnaires collected was 97 data from respondents who could processed to be tested with the SPSS application.

Method of collecting data

Primary data collection techniques through literature review (expert books, journals, etc.) and data collection using a questionnaire using a Google form sent to a Practicing Accountant.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics aim to determine the amount of data, minimum values, maximum values, (mean) average values, and standard deviations from all studies from March to May 2022. Based on the number of questionnaires collected, there are 97 sample respondent data that can be processed and to be tested with descriptive statistics with the SPSS application, where the mean value of the variable tax compliance, accounting understanding, tax professional attitude, professional commitment is greater than the standard deviation, which indicates that all data is normally distributed.

Classic assumption test
Normality Test Results
Based on the Normal Probability Plot (Normal P-Plot)
The results of the Normality test with the Normal Probability Plot are as follows:
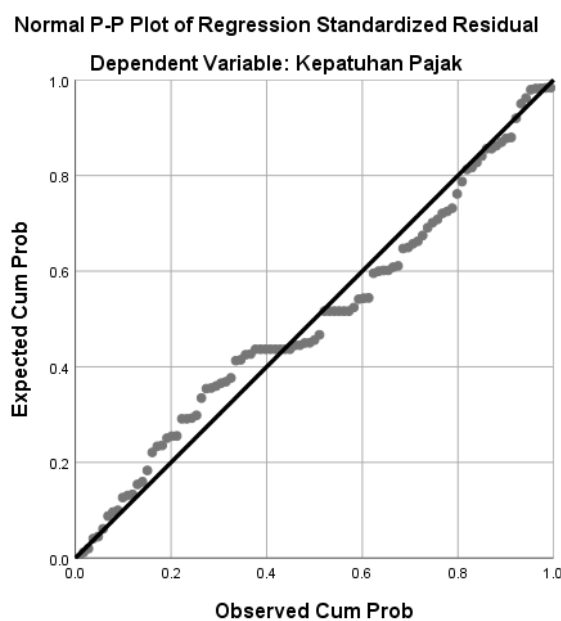

Figure 2: Normal P-Plot

Based on the results of the classic assumption test, the probability plot graph normality test still spreads around the diagonal line that follows the diagonal line, which means that the tests carried out are normally distributed.

Uji Multikolonieritas

It can be seen from the Variance Inflation Factor (VIF) and Tolerance values find out whether there are multicollinearity symptoms. If the VIF value is less than ten and the tolerance is more than 0.1, multicollinearity is declared not to occur, Ghozali (2013: 105).

Table 2: Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-0.432	0.481		-0.898	0.372		
	Understanding of Accounting	0.644	0.071	0.643	9.012	0.000	0.764	1.309
	Tax Professional Attitude	0.281	0.117	0.192	2.409	0.018	0.612	1.634
	Professional Commitment	0.178	0.109	0.116	1.628	0.107	0.762	1.313
a. Dependent Variable: Tax Compliance								

Based on the multicollinearity testing results of this study's independent variables, the tolerance values of the three independent variables (X1, X2, X3) are more significant than 0.10. The three independent variables' Inflation Factor Variance (VIF) value is less than 10. Based on the previously presented determination criteria, there is no multicollinearity problem between the independent variables, so the multicollinearity test is fulfilled.

Heteroscedasticity Test

Heteroscedasticity is a residual variable that is not the same for all observations in the regression model. In a good regression, there should be no heteroscedasticity.
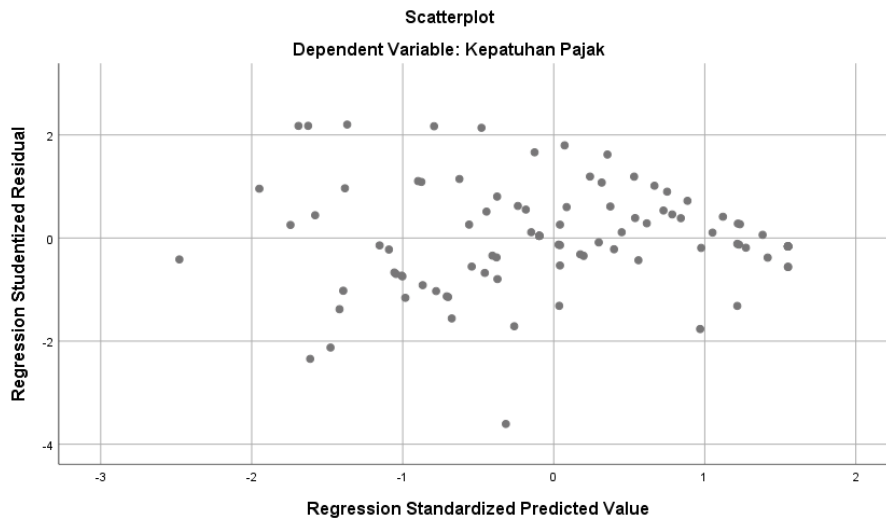

Figure 3: Heteroscedasticity Test Results

In Figure 2, the results of the heteroscedasticity test for this study, the dots in the image do not show a clear pattern on the scatterplot graph, indicating a good regression model according to the rules of the heteroscedasticity test.

Model Fit Test

1. Coefficient Determination (R^2)

The Coefficient of Determination Test measures the R2 value / The coefficient of determination is between 0 and 1; the closer the coefficient of determination is to 1, the stronger the ability of the independent variable to explain the dependent variable. The value for the coefficient of decision can be seen in the Adjusted column. R-Square.

Table 3: Coefficient Determination Test (R2)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.799[a]	0.638	0.627	0.51180	1.902
a. Predictors: (Constant), Professional Commitment, Understanding of accounting, Tax professional attitude					
b. Dependent Variable: Tax Compliance					

From table 3, it can be seen that the R coefficient is 0.799 with an Adjusted R Square value or 0.638 or 63.8% influenced by the variables used, while the remaining 36.2% is influenced by other variables.

2. *F-Test*

Simultaneous Significance Test (Statistical Test-F) analyzes the accuracy of the model of the independent variables simultaneously influencing the dependent variable. The sig level is 0.05 (α=5%) with the F-statistic test. Simultaneous test results (F) between Understanding of Accounting, Professional Tax, Professional Commitment to Taxpayer Compliance are as follows:

Table 4: F-test

ANOVAª						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.018	3	14.339	54.744	0.000ᵇ
	Residual	24.360	93	0.262		
	Total	67.378	96			
a. Dependent Variable: Tax Compliance						
b. Predictors: (Constant), Professional commitment, Tax Professional Attitude, Understanding of accounting						

Based on the results of the table above, it can be seen that the simultaneous test value (F test) is 54.744 with a signed value of 0.000 or <0.05 so that the F test can be concluded that the hypothesis is accepted or, in the sense that all the independent variables used in the model influence simultaneously the same and feasible to predict the dependent variable and proof of the hypothesis can be done.

Uji Hipotesis

1. *Test of Significance of Individual Parameters (Test Statistic-t)*

T-test, comparing the significance value of t-t <0.05 or t-count with t-statistics > t-table, whether Ho is rejected and accepts Ha, or partially the independent variable has a significant effect on the dependent variable, otherwise it is not significant, or Ho is accepted Ha is rejected. The following is a table of partial test results (t):

Table 5: Individual Parameter Significance Test Results (t test)

Coefficientsª						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-0.432	0.481		-0.898	0.372
	Understanding of Accounting	0.644	0.071	0.643	9.012	0.000
	Tax Professional Attitude	0.281	0.117	0.192	2.409	0.018
	Professional Commitment	0.178	0.109	0.116	1.628	0.107
a. Dependent Variable: Tax compliance						

2. Multiple Linear Regression Analysis

To link one dependent variable with several independent variables in a single predictive model is to find out how much influence the independent variables have on the dependent variable. Based on the test results of multiple linear regression analysis, it can be seen:

Y = -0.432 + 0.844 understanding of accounting + 0.281 Tax Professional Attitude + 0.178 Professional Commitment.

a. The constant value of -0.432 indicates that if the variables of Accounting Understanding, Professional Tax Attitude and Professional Commitment are considered constant, then the value of Taxpayer Compliance will remain constant or -0.432. The constant value in this study is negative, meaning it shows a negative effect on the independent variables.
b. The result of the regression coefficient of Accounting Understanding is 0.644 with a positive value with a Sign of 0.000 in the sense that there is a positive relationship between accounting understanding and Tax Compliance, or for every 1% increase in Accounting Understanding, it will result in an increase in the value of Taxpayer Compliance by 64.4% assuming an independent variable others remain constant.
c. The regression coefficient of the variable Tax Professional Attitude has a positive value with a value of 0.281 and a sign of 0.000, so there is a positive influence relationship between Tax Professional Attitudes on the value of Tax Compliance, in the sense that every 1% increase in Tax Professional Attitude will result in an increase in the level of Tax compliance by 28 .1% assuming the other independent variables remain constant.
d. Professional Commitment regression coefficient with a value of 0.178 with a sign of 0.107 or above 0.05 (5%), this indicates that there is no positive relationship between Professional Commitment to Tax Compliance.

Pengaruh Pemahaman Akuntansi Terhadap Kepatuhan Wajib Pajak

Based on the Ha1 hypothesis test, the significance of the t-count test is 9.012. The results of the regression coefficient test are 0.644 with a positive value with a Sign of 0.000, meaning that accepted Ha1 implies that there is a positive relationship between accounting understanding and Tax Compliance, or for every increase in Accounting Understanding by 1%, it will resulting in an increase in the value of Taxpayer Compliance by 64.4% assuming the other independent variables remain constant. From the results of this research, the investment that supports to increase the understanding of accounting for Registered Accountants on an ongoing basis to maintain knowledge and develop the application of accounting researchers according to established standards. This research aligns with Leviana *et al.* (2022), Rusli and Hardi, (2015) explained that accounting influences taxpayer compliance.

The Effect of Professional Tax Attitudes on Taxpayer Compliance.

Based on the Ha2 hypothesis test from the table, the t-test is 2.409. The results of the regression coefficient testing the Tax Professional Attitude is a value of 0.281 and a sign of 0.018. There is a positive influence relationship between the Tax Professional Attitude on the importance of Tax Compliance, in the sense that every 1% increase in Tax Professional Attitude will result in an increase in the level of tax compliance by 28.1% assuming the other independent variables remain constant. The author argues that the attitude of a Tax Professional is a tendency to support the behavior of experts in assessments who assist taxpayers in exercising their rights and obligations in the taxation of taxpayers. The measurement of tax professional attitude variables uses, namely: identifying taxes, assessing personality, partisanship behavior, and motives for helping taxpayers. The results align with previous research by Mustikasari (2007), which stated that tax professional intentions affect taxpayer compliance.

The Effect of Professional Commitment on Taxpayer Compliance.

Based on the Ha3 hypothesis test t-test table, it can be seen that the significance value is 0.107 or greater than 0.05 with a count of 1.628, then rejecting Ha3 or Professional Commitment shows no effect on Taxpayer Compliance. The argues that based on the results of this study, it has no impact on taxpayer compliance with the professional commitment of Registered Accountants who practice (AB) in the Accounting Service Office has not implemented all the professional rules of the association as a professional in research the financial sector, including maintaining process ethics and the required competency skills. The results of this study are not in line with the results of previous research. Shafer (2016) stated that professional commitment has a positive effect on tax compliance.

Pengaruh antara Pemahaman Akuntansi, Sikap *Tax Profesional* ratio dan Komitmen Profesional, terhadap Kepatuhan Wajib Pajak.

Based on the simultaneous test value (F test) of 54.744 with a sign value of 0.000, which is smaller than the predetermined significant value of 0.05. These results explain that Ha4 is accepted and Ho4 is rejected, which means there is an influence between Accounting Understanding, Tax Professional Attitude ratio and Professional Commitment to Taxpayer Compliance in Accountants Practicing at the Accountant's Office. The most dominant variable is the Accounting Understanding variable, with a count of 9.012. This can be seen from the partial significance test (t) results. The dominant variable can influence other variables, which partially test does not affect tax compliance. However, if a simultaneous test is carried out, the three independent variables positively affect the dependent variable. In other words, if the Understanding of Accounting, Professional Taxation and Professional Commitment can be carried out by Taxpayers properly, this can increase Taxpayer Compliance to carry out their tax rights and obligations.

CONCLUSION

Based on the results of partial analysis (t-test), it can be concluded that the variable Accounting Comprehension and professional tax attitude affects Tax Compliance. In contrast, the Professional Commitment variable does not affect Tax Compliance. This is possible because the decision to comply or not comply with the taxpayer is the full responsibility of the taxpayer directly and is not related to AB's organizational commitment to his professional organization. Meanwhile, based on the simultaneous test value (F test) with a signed value greater than the significant value that has been determined simultaneously means that there is an influence between Understanding of Accounting, Tax Professional attitude, and Professional Commitment to Tax Compliance assisted by a Registered Accountant practicing in a Service Office Accountant. The most dominant variable is the Accounting Understanding variable. This can be seen from the partial significance T-test results.

SUGGESTIONS

From the study results, the researcher provides suggestions for further researchers to add other independent variables to understand better the role of a Practicing Accountant who works in an Accounting Services Office towards increasing the compliance of each taxpayer he handles. Because based on this research test, tax compliance is still influenced by other variables. And for taxpayers to exercise tax rights and obligations by proving their understanding of registered accountant accounting, it is advisable to use the services of a registered accountant who practices at an accounting

service office because it has been proven by the registered accountant's understanding of accounting in the application of assisting in the preparation of financial reporting and tax reports. At the same time, increasing tax compliance minimizes the risk of the tax burden for taxpayers.

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- …….Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan yang selanjutnya disebut Undang-Undang KUP adalah Undang- Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 16 Tahun 2009.
- ……. Undang-undang No.20 tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah
- …….Peraturan Menteri Keuangan No.39/PMK.03/2018 tentang tata cara penetapan dan pencabutan penetapan wajib pajak dengan kriteria tertentu dalam rangka pengembalian pendahuluan kelebihan pembayaran pajak.
- …….Peraturan Menteri Keuangan No.216/PMK.01/2017 tentang Akuntan Beregister.