

Tax Compliance in the School Environment: *Uncovering the Role of Tax Awareness, Knowledge, and Sanctions at Petra Alpha School, West Jakarta*

David Jeremia Hutapea¹

A Case Study of Economics: Tax Compliance,

Boanerges: Makarios Education Journal

Email: hutapeadavid77@gmail.com

*"Give to everyone what is due: to whom taxes
taxes are due; to whom tribute is due, tribute is due; to whom honor is due, honor the
due; to whom honor is due, honor the due."
- Romans 13:7 (TB)*

ABSTRACT

The objective of this research is to investigate the relationship between taxpayers' awareness, taxpayers' knowledge, and tax compliance. Additionally, it aims to examine the impact of tax penalties on tax compliance. This study was conducted at the *Petra Alpha Education Foundation* across all levels, from Kindergarten (KB) to Senior High School (SMA). Each unit has teachers and school staff with varying perspectives on taxation in Indonesia. The research methodology employed in this study is quantitative, involving in-depth analysis of factual data by using *Attribution* theory by Fritz Heider (1958). The techniques used for this research include descriptive statistical analysis, and the tool utilized is multiple linear regression. Based on the test results, **1)** it was found that there is a significant influence of taxpayers' awareness and taxpayers' knowledge on tax compliance. **2)** It is shown that higher levels of taxpayers' awareness and knowledge led to increased tax compliance, and conversely, higher tax compliance results in greater taxpayers' awareness and knowledge. **3)** However, there is no significant impact of tax penalties on tax compliance. In other words, as tax penalties increase, tax compliance tends to decrease, and vice versa. The dissemination of tax penalty information to the public or taxpayers is an effective means to enhance tax compliance.

Keyword: *tax, tax compliance, tax awareness, school administration, tax report*

INTRODUCTION

Based on the Law of the Republic of Indonesia Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP) Tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Law, by not getting a direct reward and used for state purposes for the greatest prosperity of the people. The high rate of corruption in Indonesian government agencies is also a strong reason for the lack of self-awareness of taxpayers and feel confused about what the tax money that has been paid by the state is used for by the state.

One of the schools in the West Jakarta area called *Petra Alpha School* has many Teachers, Educators and Public Works Staff who still have not reported their tax obligations on the grounds that the school has never reported their employees' tax returns every month. Even though Teachers, Educators and Foundation Staff are tax objects that are required for tax reporting. Teachers have

reported to the Principal as an intermediary to the foundation but until now, the foundation has not taken any action to report the Periodic Tax Return of each teacher.

Based on the description that has been submitted, the authors are interested in analyzing how much awareness and knowledge of each taxpayer on taxpayer compliance in the school community at Petra Alpha school, Kembangan District, West Jakarta.

METHODS

Attribution theory was developed by Fritz Heider in 1958, attribution theory is a theory that explains why a person behaves. Attribution theory states that a person's behavior is determined by a combination of internal *forces* and *external* forces. Internal forces are factors that come from within a person such as talent, ability and effort. Meanwhile, external forces are factors that come from outside or from the environment around the individual, such as luck or difficulties experienced by individuals at work.

According to Wibowo (2014:63) *"The attribution process is a perceptual process in determining whether observed behavior or events are caused largely by internal factors or external factors."* Actions or events in internal factors include a person's ability or motivation, while actions or events in external factors include factors from other people, or just luck. Attribution theory is relevant to explain this research, because a person's behavior in fulfilling tax obligations is caused by various factors. Attribution theory has a relationship with taxpayer knowledge and taxpayer awareness which are internal factors of a person, while those that have a relationship with external factors are taxpayer awareness and tax sanctions.

This study used quantitative methods in analyzing and revealing the results of the processed data. According to Sugiyono (2015: 14) *"That the quantitative approach is research based on the philosophy of positivism to examine certain populations or samples and random sampling with data collection using instruments, statistical data analysis."* According to the understanding of the research method above, the analyst will conduct a research method by means of quantitative research because the data that the analyst will process is in-depth and must be researched factually. In this study, the authors measured the existence of a variable using a research instrument. After that the author continued the analysis to look for the influence of a variable with other variables. Then the variables in this study are as follows:

Variable operationalization is needed to describe research variables into concepts, indicators and measures that are directed at obtaining other variable values. Besides that, the aim is also to facilitate understanding and avoid differences in perception in this study. The following is the operationalization of the variables of this study:

Table 1. Variable Operationalization

Variables	Indicator
Awareness Taxpayer (X1)	<ul style="list-style-type: none"> ● Taxes are a source of state revenue. ● Taxes paid can be used to support the development of the country. ● Tax delays can be detrimental to the country. ● Paying taxes not in accordance with the amount that should be paid is very detrimental
Taxpayer Knowledge (X2)	<ul style="list-style-type: none"> ● Knowing the function of taxes is where taxpayers know the function of taxes. ● Understanding payment procedures means that taxpayers know how to pay taxes. ● Knowing tax sanctions is that taxpayers know that if taxes are not paid, administrative sanctions will be imposed. ● The location of tax payments is that taxpayers know where to pay taxes.
Tax Sanctions (X3)	<ul style="list-style-type: none"> ● Tax sanctions are needed to create taxpayer discipline in fulfilling tax obligations. ● The imposition of sanctions must be implemented firmly to all taxpayers who commit violations. ● Sanctions given to taxpayers must be in accordance with the size of the violation that has been committed. ● The application of tax sanctions must be in accordance with the applicable provisions and regulations.
Taxpayer Compliance (Y)	<ul style="list-style-type: none"> ● Taxpayer compliance in registering themselves. ● Compliance with re-remitting tax returns (SPT). ● Compliance in calculating, calculating and paying taxes payable. ● Compliance in reporting and payment of arrears.

According to Sugiyono (2011: 80) *"Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics set by analysts to study and then draw conclusions."* The above opinion is one of the references for the author to determine the population. The population that will be used as research is the school community (Principal, Teachers and school staff) from the KB - SMA Petra Alpha level, totaling 37 people.

The sample is part of the population that the analyst wants to study. According to Sugiyono (2011: 81) *"Samples are part of the number and characteristics of the population."* Sample measurement is a step to determine the size of the sample taken in carrying out research on an object.

According to Sugiyono (2015: 62) *"Convenience Sampling is a method of determining the sample by selecting the sample freely at the will of the analyst."* This sampling method was chosen to make it easier for analysts because the respondents who would later be selected were school communities who already had NPWP and had worked for more than 2 years at Petra Alpha School.

The sampling technique in this study uses *probability sampling techniques* which according to Sugiyono (2014: 65) "*probability sampling is a sampling technique that provides equal opportunities for each element (member) of the population to be selected as a sample member.*" This study uses techniques and collection tools in the form of questionnaires. The questionnaire in this study used an open-ended questionnaire. According to Sugiyono (2013: 199) "*The questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to answer.*" The measurement scale that will be used in this study uses a Likert scale. According to Sugiyono (2015: 134) "*The Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. The form of Likert scale answers consists of answers strongly agree, agree, neutral, disagree, and strongly disagree.*"

This research will test taxpayer awareness (X1), taxpayer compliance (X2) and tax sanctions (X3) on taxpayer knowledge (Y). Based on the variables that have been described, to be able to test the hypothesis, a linear regression equation is used as follows:

$$Y = \text{Constant (a)} + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description:

Y	Taxpayer compliance
a	Constant
b1	First regression coefficient
b2	Second Regression Coefficient
b3	Third Regression Coefficient
X1	Taxpayer awareness
X2	Taxpayer knowledge
X3	Tax sanctions
e	Standard error

To be able to find the values of a, b1, b2, and b3 can be calculated using *EViews 10.0* calculations. Hypothesis testing is a method of making decisions based on data analysis, either from controlled experiments, or from observations (uncontrolled). Hypothesis testing is sometimes called "confirmatory data analysis". For hypothesis testing this time testing in two directions means that taxpayer awareness, taxpayer knowledge and tax sanctions can have a positive and negative effect on taxpayer compliance. In this study, the authors used a 5% significance test to find out how the significant level of each regression coefficient of the independent variable (independent variable) on the dependent variable (dependent variable).

DISCUSSION

The sample of respondents in this study amounted to 37 respondents. After calculating the results of the questionnaire, 37 data were obtained that could be analyzed.

Respondent Characteristics

1. Characteristics of Respondents by Gender Characteristics of respondents by gender can be categorized as follows:

Table 2: Respondents based on Gender

Source: Processed data, Eviews 10.0, 2021

Gender	Frequency	Percentage
Male	8	22%
Female	29	78%
Total	37	100%

Based on table 2, it can be seen that the respondents in this study were divided into 2 genders with the highest gender level, namely women as many as 29 respondents or if presented at 78.38%.

2. Characteristics of Respondents by Age

Table 3. Respondents by Age

Age	Frequency	Percentage
18 - 28 years	14	38%
29 - 38 years	8	22%
39 - 48 years	11	30%
49 - 58 years	3	8%
58 - 65 years	1	3%
Total	37	100%

Based on table 3, it can be seen that the respondents in this study are divided into 5 age levels with the highest age level being 18-28 years as many as 14 respondents or if presented at 37.84%.

3. Characteristics of Respondents based on Income Per/Month

Table 4. Respondents based on Income Per/Month

Income/Month	Frequency	Percentage
Under Rp1,000,000	1	3%
Rp1,000,000 to Rp2,000,000	7	19%
IDR 2,000,000 to IDR 3,000,000	14	38%
Rp3,000,000 to Rp4,000,000	8	22%
Rp4,000,000 to Rp5,000,000	4	11%
Total	37	100%

Source: Processed data, Eviews 10.0, 2021

Based on table 4, it can be seen that the respondents in this study are divided into 6 levels of income / month with the highest level of income / month, namely IDR 2,000,000 to IDR 3,000,000 as many as 14 respondents or if presented at 37.84%.

1. Characteristics of Respondents based on Workplace Unit

The following are the characteristics of respondents according to the Workplace Unit

Table 5. Respondents by Workplace Unit

Workplace Unit	Frequency	Percentage
KB - KINDERGARTEN	13	35%
SD	12	32%
JUNIOR HIGH - SENIOR HIGH	12	32%
Total	37	100%

Source: Processed data, Eviews 10.0, 2021

Based on table 5, it can be seen that the respondents in this study were divided into 3 workplace units with an elementary unit of 13 respondents or 35.14%.

2. Characteristics of Respondents based on Position

The following are the characteristics of respondents according to position

Table 6. Respondents by Position

Position	Frequency	Percentage
Principal	3	8%
Teacher	26	70%
Staff	8	22%
Total	37	100%

Source: Processed data, Eviews 10.0, 2021

Based on table 6, it can be seen that the respondents in this study were divided into 3 positions with 26 respondents as teachers or 70.27%.

Validity Test

Table 7. Validity Test Results

Variables	Question Item	rCount	r _{Tablel}	Description
X1	X1.1	731	0.325	Valid
	X1.2	811	0.325	Valid
	X1.3	865	0.325	Valid
	X1.4	764	0.325	Valid
X2	X2.1	785	0.325	Valid
	X2.2	727	0.325	Valid
	X2.3	720	0.325	Valid
	X2.4	688	0.325	Valid
X3	X3.1	915	0.325	Valid
	X3.1	860	0.325	Valid
	X3.1	828	0.325	Valid
	X3.1	709	0.325	Valid

Y	Y.1	705	0.325	Valid
	Y.2	915	0.325	Valid
	Y.3	838	0.325	Valid
	Y.4	938	0.325	Valid

Source: Processed data, Eviews 10.0, 2021

From table 7, overall that the questionnaire questions on variables X1, X2, X3 and Y can be declared valid because all questions have a rcount value greater than r table, which is 0.325. r table obtained from the distribution of r values_{tabel} significance of 5% and 1% where N = 37 is 0.325.

Reliability Test

Table 8. Reliability Test Results

Variables	Cronbach Alpha	Chronbach Alpha required	Description
X1	0,797	0,070	Reliable
X2	0,702	0,070	Reliable
X3	0,839	0,070	Reliable
Y	0,872	0,070	Reliable

Source: Processed data, Eviews 10.0, 2021

Based on table 8, each variable has a *Cronbach Alpha* above 0.070, where the taxpayer awareness variable is 0.797, the taxpayer compliance variable is 0.702, the taxpayer awareness variable is 0.839 and the taxpayer compliance variable is 0.872. The taxpayer compliance variable has the highest *Cronbach Alpha* of 0.872, so it can be concluded that the four variables are said to be reliable.

Descriptive Statistics

Table 9. Descriptive Statistics Results

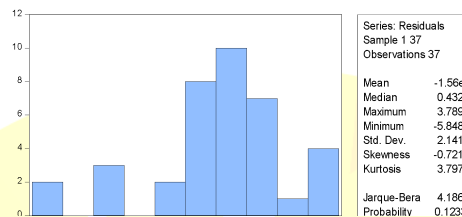
Variable	N	Min	Max	Mean	Std.Deviation
X1	37	11	20	16.76	2.253
X2	37	10	20	15.70	2.493
X3	37	6	20	14.27	3.305
Y	37	9	20	15.92	2.861

Source: Processed data, Eviews 10.0, 2021

Based on table 9 that the taxpayer awareness variable has an average value of the respondent has done 16.76 in this case it shows that the respondent has answered the question with certainty. The taxpayer compliance variable has an average value of 15.70, this shows that respondents have answered questions from analysts with confidence.

The variable tax sanctions average value of 14.27, this states that many respondents disagree and strongly disagree. The taxpayer compliance variable has an average value of 15.92, this states that almost all respondents who answered agreed, this is evidenced by the highest value being greater than the lowest value.

Table 10. Normality Test Results



Source: Processed data, Eviews 10.0, 2021

From the table above, it is known that the probability value is 0.123314 which means that this probability value is more than or > 0.05 which states that the residuals are normally distributed.

Multicollinearity Test

Table 11: Multicollinearity Test Results

Variables	Coefficient Variance	Uncentered VIF	Centered VIF
X1	0.058339	123.3061	2.132206
X2	0.069309	129.5190	3.100166
X3	0.024356	38.60491	1.915137
C	8.048587	59.53772	NA

Source: Processed data, Eviews 10.0, 2021

Based on table 11, it can be concluded that all variables are free from multicollinearity problems because the value of *tolerance* is close to 1 and the value of Centered VIF is not more than 10. So it can be concluded that the regression model does not occur multicollinearity.

Heteroscedasticity Test

Table 12. Heteroscedasticity Test Results

F-statistic	2.65641	Prob. F(3,33)
Obs*R-squared	8.72452	Prob. Chi-Square (3)
Scaled explained SS	9.63500	Prob. Chi-Square (3)

Source: Processed data, Eviews 10.0, 2021

From the results of the heteroscedasticity test in the table above, it can be seen that the Obs * R-squared value is 8.72452 and the Prob value. Chi-Square (3) is 0.8321. from these results it shows that the regression model has fulfilled the heteroscedasticity assumption because the Obs * R-squared value > 0.05 significance rate. Therefore, this regression model has a homogeneous variety and is free from heteroscedasticity problems.

Test t

Table 13. T test results

Variable	t-Statistic	Prob.
C	0.733545	0.4684
X1	1.805186	0.0352
X2	1.976101	0.0073
X3	-0.735272	0.4674

Source: Processed data, Eviews 10.0, 2021

For decision making is to compare t_{tabel} with t_{hitung} . Based on the data above, where it is known that the degree of freedom is $37 - 4 = 33$ and with a significance of 0.05 ($\alpha = 5\%$), t_{tabel} is 1.692. Based on table 12, the following is the t test on the independent variable or independent variable as follows:

- a) It is known that the t_{count} is greater $1.805186 >$ than 1.692 and can be seen from the probability value smaller than the significance of 0.05 or $0.0352 < 0.05$, so it can be seen that taxpayer awareness has a significant effect on taxpayer compliance.
- b) It is known that the t_{count} is greater $1.976101 >$ than 1.692 and can be seen from the probability value smaller than the significance of 0.05 or $0.0073 < 0.05$, so it can be seen that taxpayer knowledge affects taxpayer compliance.
- c) It is known that the t_{hitung} is greater than $0.735272 >$ from 1.692 the negative coefficient indicates that if the higher the tax sanctions, the lower the taxpayer compliance and vice versa if the higher the taxpayer compliance, the lower the tax sanctions and can also be seen from the probability value greater than the significance of 0.05 or $0.4674 > 0.05$, it can be seen that tax sanctions have no significant effect on taxpayer compliance.

F test

Table 14. F Test Results

F-statistic	8.643250
Prob(F-statistic)	0.000225

Source: Processed data, Eviews 10.0, 2021

Based on table 14, the $F_{\text{count value}}$ is 8.643250 with a probability value of 0.000225 for the f table value with the number of observations or samples of 37 respondents with a significance of 0.05 ($\alpha = 5\%$) and k or the number of all variables is 4, to find the value of $N1$ is by the formula $N1 = k - 1$ then the result is $N1 = k - 4 = 3$, to find the value of $N2$ is $N2 = n - k$ then the result is $N2 = 37 - 4 = 33$ which means the value of f_{tabel} is 2.89, it is known that if F_{count} is greater than f_{tabel} , which is $8.643250 > 2.89$, it can also be seen that the probability value is smaller than the significant level of 5 percent or also $0.000225 < 0.05$, it can be concluded that H_0 is rejected and H_a is accepted. Which means that if each independent variable taxpayer awareness (X1), taxpayer knowledge (X2) and tax sanctions (X3) has an effect on the dependent variable taxpayer compliance (Y).

Determination Coefficient Test

Table 15. Test Results of the Coefficient of Determination

R-squared	0.440011
Adjusted R-squared	0.389103

Source: Processed data, Eviews 10.0, 2021

Based on table 15, it can be seen that the value of Adjusted R-squared is 0.389103, this explains that the independent variables together are able to provide an explanation of the dependent variable by 38%. While the remaining 62% is the contribution of other variables not examined in this study. The purpose of this study is to determine what factors affect taxpayer awareness, taxpayer knowledge and tax sanctions on taxpayer compliance. From the results of the multiple linear regression test above, it can be seen the effect between the independent variables on the dependent variable partially and simultaneously, the results are as follows:

In this quantitative study, the regression analysis results showed some important findings:

1. The Effect of Taxpayer Awareness: The significance of the regression analysis result of 0.0352 (smaller than $\alpha = 0.05$) indicates that the taxpayer awareness variable has a significant effect on taxpayer compliance. The regression coefficient is 0.436014, indicating a positive relationship between taxpayer awareness and compliance.

2. The Effect of Taxpayer Knowledge: The regression analysis results show a significance of 0.0073 (smaller than $\alpha = 0.05$) for the taxpayer knowledge variable. This means that taxpayer knowledge also has a significant effect on taxpayer compliance, with a positive regression coefficient of 0.520241.

3. Effect of Tax Sanctions: However, the regression analysis results show a significance of 0.4674 (greater than $\alpha = 0.05$) for the tax sanctions variable. This indicates that tax sanctions do not significantly affect taxpayer compliance, with a negative regression coefficient (-0.114750). This means that the higher the tax sanctions, it does not always mean that it will increase taxpayer compliance.

4. Joint Effect of Variables: When taxpayer awareness, taxpayer knowledge, and tax sanctions are analyzed together, the results show a significance of 0.000225. This indicates that simultaneously, these three variables have an effect on taxpayer compliance.

The results of this study are consistent with findings in the literature, such as research by Anis Syamsu Rizal (2019) and Linda Sofiana (2021). It should be noted that taxpayer awareness and taxpayer knowledge have a positive influence on compliance, while tax sanctions have a more complex influence and do not always significantly affect compliance.

All of these findings can be a valuable contribution to the understanding of the factors that influence taxpayer compliance in the context of the study.

CONCLUSION

Based on the research conducted, the following conclusions can be drawn: After conducting the research, it is known that there is a significant influence on the taxpayer awareness variable on the compliance of school community taxpayers, petra alpha school. Which means that if the taxpayer at petra alpha school already has a high level of taxpayer awareness. In addition, it was found that there was a significant influence on the taxpayer knowledge variable on the taxpayer compliance of the school community, petra alpha school. Where taxpayers already know that taxes are an important element that is useful for the country. Furthermore, it was found that there was no significant effect on the tax sanction variable on the compliance of school community taxpayers, petra alpha school. This is because taxpayers do not want to pay fines imposed if they are sanctioned. Hence, there is a significant influence on the variables of taxpayer awareness, taxpayer knowledge and tax sanctions on taxpayer compliance of the school community, petra alpha school, meaning that simultaneously or together that the variables of taxpayer awareness, taxpayer compliance and tax sanctions affect taxpayer compliance.

BIBLIOGRAPHY

- Anwar, S. (2014). *Metodologi Penelitian Bisnis*. Jakarta: Salemba Empat.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (Edisi 8) Cetakan ke VIII*. Semarang: Badan Penerbit Universitas Diponegoro.
- Lestari, U. (2019). PENGARUH KESADARAN DAN SIKAP WAJIB PAJAK TERHADAP KEPATUHAN DALAM PEMBAYARAN PAJAK BUMI DAN BANGUNAN. In *Skripsi*. Bandar Lampung: UNIVERSITAS ISLAM NEGERI RADEN INTANLAMPUNG.
- Mardiasmo. (2013). *Perpajakan Edisi Revisi 2013*. Yogyakarta: Andi.
- Nalendro, T. I. (2014). "Faktor- Faktor yang Mempengaruhi Kepatuhan Membayar Pajak Orang Pribadi yang Berwirausaha dengan Lingkungan sebagai Variabel Moderasi". Skripsi Universitas Diponegoro.

- Pranadata, I. (2014). *“Pengaruh Pemahaman Wajib Pajak, Kualitas Pelayanan Perpajakan, Dan Pelaksanaan Sanksi Pajak, Terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Batu”*. Skripsi Universitas Brawijaya.
- Purwanti. (2020). Pengaruh Kesadaran, Tingkat Pengetahuan, Sanksi Perpajakan, dan Lingkungan Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Al-Buhuts* , 148-152.
- Putra, I. M. (2021). PENGARUH KESADARAN WAJIB PAJAK, SANKSI PAJAK, SOSIALISASI PAJAK DAN PENERAPAN E-BILLING TERHADAP KEPATUHAN MEMBAYAR PAJAK WAJIB PAJAK ORANG PRIBADI DI KANTOR PELAYANAN PAJAK PRATAMA BADUNG UTARA. *JURNAL KHARISMA* .
- Rizal, A. S. (2019). PENGARUH PENGETAHUAN WAJIB PAJAK, KESADARAN WAJIB PAJAK, SANKSI PAJAK KENDARAAN BERMOTOR DAN SISTEM SAMSAT DRIVE THRU TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR. *Jurnal Ilmiah Akuntansi Universitas Pamulang* .
- Sofiana, L. (2021). PENGARUH SANKSI PAJAK DAN TINGKAT PENDAPATAN TERHADAP KEPATUHAN WAJIB PAJAK DENGAN KESADARAN SEBAGAI VARIABEL MEDIASI. *Jurnal Akuntansi Indonesia* , 61.
- Sugiyono. (2015). *Metode Penelitian Kombinasi (Mix Methods)*. Bandung: Alfabeta.
- Sugiyono. (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&B*. Bandung: Alfabeta.
- Sugiyono. (2011). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: PT Alfabet.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: CV Alfabeta.
- Sugiyono. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: CV Alfabeta.
- The Holy Bible, New International Version*. (1984). International Bible Society.
- Wibowo. (2014). *Manajemen Kinerja . Edisi Keempat*. Jakarta: Rajawali Pers.