

## Analysis of Import Taxes and Import Duties for Training Aircraft Procurement and Its Implications for the High Cost of Education

Aji Suryono <sup>1</sup>, Chairil Anwar <sup>2</sup>

<sup>12</sup>STIAMI Institute of Social Sciences and Management

Correspondent: [suryono@gmail.com](mailto:suryono@gmail.com) <sup>1</sup>

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**ABSTRACT:** The purpose of this study is to analyze the imposition of import taxes and import duties for training aircraft procurement and its implications for the high cost of education at Indonesian Aviation Polytechnic Curug and Aero Flyer Institute in 2017-2020. This study is a qualitative descriptive study with data collection techniques used are interviews, observations, documents and triangulation, so that the researcher can draw conclusions. The conclusion of import taxes imposition and import duties has a high influence in determining the high cost of flight schools. With the high cost of flight schools, it will affect people's interest in becoming a pilot. However, this is a burden that must be borne by the educational institution itself which in the end causes the high cost of pilot school to be charged to prospective pilot students. The imposition of import taxes includes Sales Tax on Luxury Goods, Income Tax and VAT because aircraft training are subject to these three tax components. These three components cause the high cost of pilot school. In this case, the government must immediately review the taxation policy for the procurement of aircraft training and educational institutions must also cooperate with various airline operators both at home and abroad to attract pilot graduates and this will increase the interest of the Indonesian people to become professional and reliable pilots.

**Keywords:** Import Taxes, Import Duties for Training Aircraft Procurement, High Cost of Education



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## INTRODUCTION

Reflecting on the problems that exist in the world of education in Indonesia that a person must have, namely education is considered as an indicator or assessment of a person to a better life. In any country, including in Indonesia, the role of education greatly determines each human quality in the country, there are various alternative choices in choosing education where in the selection process can determine each individual to focus on undergoing every activity in every education that will be undertaken. In Indonesia itself there are various kinds of education that can be taken including pilot schools, this is an alternative education that can be chosen and can be adjusted to the wishes of the individual and usually becoming a pilot is an ideal that is coveted since childhood and usually pilot school is liked by men although not infrequently there are also women who like

the profession.

Pilot school is an alternative education other than pilots or aviators, this is one example of education outside the formal route, more precisely is a type of non-formal education. Pilots or aviators are expected to have expertise and skills acquired when students are in pilot school and cannot be found in formal education, namely expertise and skills in flying airplanes.

Aviators or pilots are part of the curriculum found in flight schools. Flight school has a more general understanding, namely a school that not only produces output in the form of pilots who are experts in flying aircraft but also produces output in the form of technicians, tower people and others. The flight school itself is categorized as formal education at the level of Higher Education with a Diploma 3 (D3) program. While p i l o t education is non-formal education where the education period can be taken in approximately two years depending on the institution of the Aviation Education Institution.

Even though the education taken by the pilot school is only as a complement, the school produces output in the form of reliable pilots. After undergoing education at pilot school and a pilot is declared graduated if someone can fly an aircraft in accordance with the type of education taken based on the license received, if it has passed the education period can undergo further training to take to the type of large-body aircraft and including commercial aircraft. Thus, the output of pilot schools is an input for existing airline companies in Indonesia to meet the need for pilots to meet the needs of domestic pilots.

As explained earlier, pilot school is a school that specifically equips someone to be able to become a pilot. Until the end of 2017, there are 10 flight schools and pilot schools registered with the Ministry of Transportation (Kemenhub), of course this is a list of flight schools in Indonesia that are still active with various kinds of different vision and mission characteristics, it is hoped that this will be the country's foundation in producing qualified and professional Indonesian pilots, so that Indonesia will not experience a shortage of pilots in meeting the needs of domestic pilots. Because this profession is still very necessary as a generation of pilots to replace pilots who have retired or entered retirement.

However, what the author obtained based on the data provided and the validity of its establishment, as contained in table I.1

Table I.1  
List of Approved Pilot School CASR PART 141

No.	Organization Name	Organization Code	Date of Issue	Remarks
1.	AVIATION POLYTECHNIC INDONESIA WATERFALL (PPIC)	141-001	April 27, 2004	Valid
2.	DERAYA FLYING SCHOOL	141-002	July 30	Valid

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3.	AERO FLYER INSTITUTE	141-003	November 28	Valid
4.	ALFA FLYING SCHOOL	141-004	February 28	Valid
5.	BALI INTERNATIONAL FLIGHT ACADEMY(BIFA)	141-005	January2009	Valid
6.	NUSA FLYING INTERNATIONAL	141-007	-	Valid
7.	AVIATION SOLUSI PRIMA (FLYBEST)	141-015	-	Valid
8.	AEROSPACE GENESA (141)	141-016	-	Valid
9.	GLOBAL AVIATION	141-022	-	Valid
10.	INDONESIAN AVIATION ACADEMY BANYUWANGI	141D-014	-	Valid

Source: <http://hubud.dephub.go.id/website>

There are various kinds of flight schools in Indonesia with various alternative price options offered by educational institutions so that this will make the Indonesian aerospace world more colorful and this will make it easier for prospective aviation students to choose flight schools according to the costs offered.

After this country experienced a prolonged crisis, it had a major effect on the world of pilot school education so that the existence of pilot schools from year to year experienced low interest due to the high cost of education, not to mention various kinds of problems arising from policy changes that resulted in high prices to register for pilot schools.

Of course, this is experienced by all aviation education institutions, both public pilot schools and private pilot schools. The existence of domestic flight schools is an indicator related to the number of pilots needed by airline operators / airlines in Indonesia. If this cannot be accompanied by the need for pilots every year, this can be an opportunity for other countries to enter foreign pilots into the country. This condition is certainly very unfavorable for the people of Indonesia where this is an opportunity for pilots who have carried out pilot school education to be able to work and serve the nation and state.

Seeing conditions like this, the government must evaluate every policy produced so as not to harm aviation education institutions which has an impact on the number of pilot graduates produced by educational institutions produced each year. Currently, the number of graduate flight students has decreased every year and this condition will worsen domestic aviation conditions because educational institutions are unable to supply prospective pilots to become professional pilots in airlines in Indonesia.

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Even though the number of graduates from flight schools PPIC, Aeroflyer and others is still relatively very small, approximately as much as 500 per year. On the other hand, the cost of education per person from graduates of privately owned official schools (Aero Flyer Institute) and others as shown in tables I.3 and I.4, the cost of education for each graduate is relatively more expensive than the cost of education at official schools. The high cost of education at this private flight school is inseparable from the high operational costs of the school coupled with the imposition of taxes from training aircraft, of course, this has an impact on the amount of education costs itself and the number of graduates from the education school, where the cost each year always increases significantly.

Aero Flyer Institute is the oldest private flight school in Indonesia, not only pursuing profit but Aero Flyer Institute Strive to be present for help produce pilots that Reliable and quality. This flight school is the second alternative after PPIC because this is the best choice if a prospective pilot cannot join PPIC can enter the Aero Flyer Institute due to the strict test criteria that must be passed if a prospective pilot to pass the entry into PPIC. This opportunity can be used as a reference to overcome the problem of the high cost of becoming a pilot. Of course, schools at PPIC are the first choice because in terms of costs they are cheaper than private flight schools, but in terms of costs they always increase both public pilot schools and private pilot schools, as shown in the following table:

Table I.2  
Number of PPIC Graduates Majoring in Aviation

Year	Number of Graduates	Tuition Fee per person
2017	37	478.250.000
2018	131	578.250.000
2019	13	650.250.000
2020	60	678.250.000

Source : PPIC Year 2021

Table I.3  
Number of Aero Flyer Institute Graduates majoring in Aviation

Year	Number of Graduates	Tuition Fee per person
2017	30	766.000.000
2018	19	866.000.000
2019	30	950.000.000
2020	25	966.000.000

Source : Aero Flyer Institute in 2021

Table I.4  
Number of BIFA Graduates majoring in Aviation

Year	Number of Graduates	Tuition Fee per person
2017	25	780.000.000
2018	22	880.000.000
2019	34	915.000.000
2020	33	920.000.000

Source: Bali International Flight Academy Year 2021

In preparing ready-to-use aviators, PPIC and Aero Flyer Institute have prepared carefully with several educational curricula that continue to be updated every year following changes in aviation regulations in accordance with those listed in CASR (Civil Aviation Safety Regulation).

The problem that always surrounds the world of aviation education is that every fleet renewal related to the procurement of training aircraft that must be carried out by educational institutions to support the quality of aviation education quality must certainly be supported by new aircraft with the latest technology so that it can attract aviation students and follow the development of the aviation world.

Every training aircraft pawnshop certainly has several studies that must be carried out by educational institutions because it requires a lot of funds, this is due to the imposition of high taxes to bring aircraft from abroad so that this has an impact on the components of education costs that will be set to determine the costs to be paid by new students who register to become a pilot.

The phenomenon that the author found from pre-research interviews and from the data in tables I.2, I.3 and I.4 above is that the low graduation rate of aviation students and the high cost of flight school education at PPIC and Aero Flyer Institute are allegedly due to the imposition of taxes in the context of imports, import duties and other school operational costs in the Procurement of Training Aircraft and other educational operational costs in 2017 to 2020.

## **METHOD**

According to Sugiyono (2012: 1) the research method is as follows: the process of scientific research to obtain accurate and relevant data, with the aim of being found, developed and proven, a certain knowledge so that in turn it can be used to understand, solve, and anticipate problems.

### **A. Approach and Types of Research**

#### **1. Research Approach**

This research approach uses a qualitative descriptive approach, which is carried out by collecting data in the field and analyzing various kinds of phenomena or events that occur in the field and looking for relevant sources by selecting data or determining a certain scope.

Qualitative research methods according to Sugiyono (2017: 8), are often called naturalistic research methods because the research is carried out in natural conditions; Also called the ethnographic

method, because at first this method was more widely used for research in the field of cultural anthropology; It is referred to as a qualitative method, because the data collected and analyzed are more qualitative in nature".

Definition of qualitative research is research conducted to understand phenomena that are happening in society regarding problems that Experienced by Subject research For example, behavior, assumptions, actions of positive activities, etc., holistically and in a descriptive way in the form of words and language in a special natural context and by utilizing various natural methods.

In this study, the research method used by the author is qualitative descriptive research method. Descriptive research according to Ronny Kountur (2003: 105), is "A type of research that provides a picture or description of a situation as clearly as possible without any treatment of the object under study." Therefore, the purpose of descriptive research is to make explanations, images or paintings systematically, factually and accurately about the facts, properties and phenomena investigated.

The purpose of researchers using descriptive research is to evaluate, describe, and implement gaining an understanding of the Imposition of Taxes in the Framework of Import so that later the author can evaluate the procurement of training aircraft imports and its implications on the high cost of flight schools.

## 2. Types of Research

The type of research used is Quality Descriptive Research using this method, it is hoped that the author can facilitate research so that it can clarify the problems and phenomena that occur and ways out of problems can be resolved and can also give birth to new breakthroughs for the progress of the nation and state.

According to (Sofar and Widiyono 2013: 18). Case study, which is research on the status of research subjects who are pleased with a specific or distinctive phenomenon that is carried out intensively, in detail and more in depth on an object, group, company, institution or on certain symptoms.

Descriptive research method According to Sugiyono (2012: 35) is a research method conducted to determine the value of independent or more variables (independent) without making comparisons or combining variables with one another.

Based on the explanation above, researchers hope that this research hopes to illustrate the Analysis of Taxation in the Framework of Import and Import Duties for the Procurement of Training Aircraft and Its Implications on the High Cost of Flight Schools (Comparative Study at the Indonesian Aviation Polytechnic Curug and Aero Flyer Institute from 2017 to 2020), In this study researchers hope to be able to get results that are the purpose of this research So that from the collection of some data obtained relevant facts obtained during the ongoing research.

## RESULT AND DISCUSSION

In this study the author will discuss four main points, based on the results of his research, the discussion is as follows:

1. Taxes in the Framework of Import and Import Duties on the Procurement of Training Aircraft at the High Cost of Education (Comparative Study at the Indonesian Aviation Polytechnic Curug, PPIC and Aero Flyer Institute, 2017-2020).

Aircraft are the main means of flight school institutions to produce prospective Indonesian aviators. If imports of trainer aircraft procurement for educational purposes are still subject to Import Tax including PPnBM, import PPH and Import Duties, then aviator school fees will continue to rise while the need for domestic pilots reaches 200-300 pilots per year.

Table IV.6  
Number of Aircraft Type Units owned by AeroFlyer Institute and PPIC  
as of June 2021

No	Pilot School	Aircraft Type	Number of Units	Aircraft status
1	Aero Flyer Institute	Cessna 172s	10	Airworthy
		Piper Senca II	2	Airworthy
2	Polytechnic Flight Indonesia Curug (PPIC)	Piper Archer III + Garmin 1000	20	Airworthy
		Piper Warrior Mechtronix III	18	Airworthy
		Piper Seneca V	5	Airworthy
		Helicopter Bell-206	2	Airworthy
		Helicopter EC – 135 (2017)	1	Airworthy

Source: PPIC and Aero Flyer Institute in 2021

Related to this issue, a policy review is needed from the government to revoke the Import Tax for trainer aircraft whose purpose is for education. In order to strive not only for tax reduction, but the elimination of Import Tax is very important for the operational continuity of all aviation education institutions throughout Indonesia.

If this procurement tax exemption for training aircraft can be realized, it can ease the burden on flight schools in Indonesia where the cost of education to become an aviator / pilot can be reduced by up to 35%, because with this reduction it can help to reduce and relieve both parties, namely flight school institutions and students.

Currently, the need for pilots per year amounts to 200-300 people. Both PPIC and



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Aeroflyer Institute can only produce pilots on average less than 50 people per year. If this problem is not addressed immediately, Indonesia will have a pilot deficit which is very unfortunate.

Thus, it can be concluded that the imposition of taxes in the context of importing the procurement of trainer aircraft has implications for the high cost of pilot school education in 2017 to 2020.

Table IV.7

Calculation of Import Tax on the procurement of trainer aircraft on PPIC and AeroFlyer Institute

Type of Aircraft	Price per Aircraft (exchange rate Rp 14000)	Imposition of Taxes in the Framework of Import (Import Duties)			
		PPnBM (50%)	Income tax (2.5%)	VAT (10%)	Total
Piper warrior III	6.230.000.000	3.115.000.000	1.557.500.000	623.000.000	5.295.500.000
Cessna 172s	1.960.000.000	980.000.000	490.000.000	19.6000.000	1.666.000.000

Source: PPIC and Aero Flyer Institute in 2021 processed by researchers

The imposition of taxes makes Institution Education continues to improve the quality of education including by bringing in new training aircraft but bumped with the third components of tax imposition such as PPnBM, PPH and VAT, this makes pilot school fees expensive and the government in this case should review the imposition of taxes for the procurement of training aircraft used for aviation education so that with the abolition of import duties can cut education costs which are fairly expensive The purpose and purpose of increasing the interest of people who want to become aviators is high again.

The calculation in table IV.6 is only a calculation per aircraft, not to mention that the order of each educational institution is different depending on previous bookings that passed the review period and calculations are quite mature by bringing in new fleets used for training student aviators. Regarding the need for trainer aircraft, it is inseparable from the birth of technology in training aircraft, the higher the technology, the more expensive the price of the aircraft. It is hoped that the review of the imposition of taxes for the procurement of training aircraft can be eliminated so that pilot school fees can be reduced and become cheap but still prioritize safety and quality to produce superior future pilots. With the request for tax abolition, it is expected to help the development of domestic flight schools, especially prospective pilots.

2. Tax Implications in the Framework of Import and Import Duties on the Procurement of Training Aircraft on the High Cost of Education Education (Comparative Study at the Indonesian



Aviation Polytechnic Curug, PPIC and Aero Flyer Institute, 2017-2020).

Based on table IV.7, the calculation of taxes is still high and this has an impact on the component of pilot education costs. If the tax on the procurement of training aircraft in educational institutions is still applied and is still high, this will have an impact on the needs of pilots who do not reach the target per year at each graduation so that this will affect the need for the number of pilots to be able to meet the needs of every operator or airline in Indonesia.

The fulfillment of the need for pilots in Indonesia is still very high and it is not uncommon for Airlines in Indonesia to meet the need for pilots to look for foreign pilots due to the lack of pilots in Indonesia. This can be used as a benchmark in achieving the target need for pilots so that it can meet the needs of domestic pilots. As an implication of the imposition of taxes every time you bring in a very high training aircraft and also have an impact on operational costs so that one alternative to keep flight schools alive is by charging some of the costs of educational components and this is what causes the high cost of becoming a pilot.

### 3. Entity Constraints

The obstacles experienced by several aviation education institutions in Indonesia are the impact of several policies implemented by the government and one of them is the imposition of taxes that tall deep skeleton bring training aircraft which are basically a vital need that must be owned by educational institutions in order to support the learning and teaching process so that by following the flow of the progress of the aerospace world which continues to increase day by day so that educational institutions must take into account costs in terms of buying new trainer aircraft that are more modern and have good navigation capabilities so that this can improve the quality of pilots so that Indonesian pilots will be able to and able to compete with Foreign Pilots because it is supported by modern technology in this case trainer aircraft and Simulators.

If the imposition of this tax is eliminated, it is hoped that the price offered by each educational institution will not be too high so it is hoped that at an affordable price it can attract the interest of Indonesian citizens, many will be interested in becoming a pilot and the need for pilots can be met at each target per year.

### 4. Driving entities

With the imposition of high taxes imposed by the government through the imposition of taxes in the context of imports and import duties, of course, this is an income for the state so that it is expected that the state will benefit from the application.

As stated by Mr. Abbas as a financial staff who has the responsibility in the process of managing permits from each training aircraft to PPIC, the imposition of taxes can increase state coffers, with the imposition of taxes can increase economic growth.

## **CONCLUSION**

Based on the discussion of the previous chapter, it can be concluded as follows:

1. The imposition of taxes in the context of imports the procurement of training aircraft is indeed very burdensome for the educational institutions themselves and prospective aviation students who are indeed charged with a fairly high cost. In most educational institutions, flight schools are charged with the imposition of Import Duty taxes for the cost of importing trainer aircraft so that this can reduce public interest in becoming pilots which results in the continuity of operations of the aviation education institution itself.
2. The implications of the imposition of Taxes in the Framework of Import in bringing training aircraft for aviation education institutions are a must to renew their fleet in following the development of the aerospace world, as we know aviation technology that continues to grow if it is not followed by a new fleet it will disrupt the continuity of the aviation education institution but on the one hand by bringing in a new fleet there will be a burden that must be borne by educational institutions where import duties are high even though these training aircraft are used for flight education and training, besides this burden must be shared with prospective aviator students by paying education fees that are not cheap. If this continues to happen, the State of Indonesia will continue to lack pilots for its own domestic needs.
3. The constraint factor of the imposition of taxes in the context of imports in the procurement of training aircraft is related to the burden of costs that must be borne by aviation education institutions to be higher, so as to handle the burden of operational operational costs becomes quite high and this is passed on to students or prospective pilots. The high cost of flight school education due to the imposition of taxes is large enough so that this can reduce the interest of people who have a desire to become a reliable and professional aviator.
4. The driving factor in the imposition of taxes in the context of imports in the procurement of training aircraft is the income for the State from the taxes imposed so that there is a positive value for the State but related to this there are several reasons faced by flight school institutions and aviation students in this case as charged by the high cost of pilot schools due to the imposition of high taxes.

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