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Increasing Public Awareness in Compliance with Paying Vehicle Taxes through Behavioural Change Communication: A Case Study in Bekasi City

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Abstract. The largest source of state revenue comes from taxes. Taxes are people's contributions to the state treasury for which there are no direct replies or rewards. One type of tax that has the potential to increase along with the development of technology and the community's economy as well as the needs of the community is the motor vehicle tax. However, until now there are still many people who do not have the awareness to pay their vehicle tax. This, in addition to harming the owner of the vehicle, also affects regional income so that it can hinder the pace of development in various regions. This research is at answering the questions of what factors make the society do not have awareness for paying vehicle tax and how to implement the behavioural change communication to increase people's awareness. This is a qualitative research with a case study approach. The data collection was carried out by semi-structured interviews with 10 community representatives with the objective is to find out how the Behavioural Change Communication is implemented in Bekasi City to increase people's awareness in paying the vehicle tax. This study proves that the Behavioural Change Communication program can change people's behaviour from those who were previously disobedient to paying taxes to someone who prioritises their finances for taxes.

Keywords. behavioural change communication, public awareness, vehicle taxes

Introduction

Taxes are an important source of revenue used to finance the state, both routine expenditures and development expenditures (Waluyo, 2011). The role of taxes for the state is as a means of state revenue and functions as a regulator or as a harmoniser for economic activities in the future. The Regional Revenue Agency (Bappeda) of West Java Province noted that out of around 17 million vehicles, only 11 million of them could be collected for tax. While the rest shows the unclear status since the vehicle owner did not report any loss or damage.

Based on the data, the growth of vehicles in Bekasi City is quite rapid. As of January 2019, the number of vehicles, both two-wheeled and four-wheeled, reached 1,613,317 with a motor vehicle tax value of hundreds of billions per year.¹ In paying taxes, people must have awareness and responsibility since many factors affect the level of taxpayer compliance namely, economic and socio-cultural aspects as well as other aspects. This then has an impact on the increase in the number of KTMDU, Vehicles Not Re-registering (KTMDU). One of the

¹ <https://www.merdeka.com/peristiwa/enam-juta-kendaraan-di-jabar-belum-bayar-pajak.html>

causes of low morale towards taxes is the determination of tax rates that are too high so that it is burdensome for taxpayers. Tax rates are measured by the principle of the ability to pay taxes in accordance with the established tax rates and the imposition of applicable tax rates in Indonesia (Permatasari, 2013).

A total of 620,073 vehicles in Bekasi City, West Java, are not re-registered or were in arrears on motor vehicle taxes. Therefore, the potential receivables of taxpayers in the region are estimated to reach more than IDR 186 billion. Hundreds of thousands of vehicles that are not re-registered or are in arrears on taxes are the majority of motorcycles. The arrears vary from one year to five years. There are various reasons why taxpayers do not re-register. The causes include lack of awareness of paying vehicle taxes, not having money, and they do not have time to come to the office which is located in Bulak Kapal²

The Bekasi City Transportation Service, West Java, estimates that the number of vehicles in Bekasi now has reached two million. The majority of the people of Bekasi City currently work by driving, so it is natural for some areas to be congested. This large number of vehicles is one of the factors that trigger congestion in the city of Bekasi as an area with rapid development that is adjacent to the capital city of Jakarta.³ As a result of the increase in the number of vehicles, the Bekasi City government had to build new roads along 4.3 kilometres in 3 different points, which cost a budget of IDR 71 billion.⁴

The high number of motorists who are in arrears on motor vehicle taxes in Bekasi City is due to the ball pick-up system in the tax payment service that is not on target. In addition, other suggestions and infrastructure in the form of placing online tax payment counters are not sufficient. The lack of socialisation of the program makes it better for vehicle owners to sell their vehicles to avoid tax penalties that are already in arrears. The public is still not well educated regarding the payment of Motor Vehicle Tax (PKB) through online.

The imposition of sanctions that burden taxpayers aims to provide a deterrent effect so as to create tax compliance. However, violations of tax norms will continue to occur if the existing sanctions are not strictly enforced. The firmness of the tax authorities in giving sanctions to tax arrears is one way of realizing compliance. If the tax authorities are not firm in giving sanctions, the taxpayer will not comply with their tax obligations (Hanum HR and Zulaikha, 2013).

This research is aimed at answering the questions of what factors make the society do not have awareness for paying vehicle tax and how to implement the behavioural change communication to increase people's awareness. The research will contribute not only to the Bekasi City government, but also to relevant stakeholders and the wider community in changing behaviour to be more disciplined in paying vehicle taxes.

Literature Review

Definition of Tax and Taxpayer

Tax is a contribution to the state (which can be imposed) that is owed by those who are obliged to pay it according to regulations, with no return of achievement that can be directly appointed, and the purpose of which is to finance general expenses related to the duties of the state that administers the government (Adriani, 2013).

² <https://metro.tempo.co/read/1178801/620-073-unit-di-bekasi-ingkar-pajak-kendaraan-bermotor-terbesar/full&view=ok>

³ <https://jakarta.bisnis.com/read/20170411/383/644504/bekasi-macet-jumlah-kendaraan-lebih-dari-separuh-penduduk>

⁴ <https://famztv.com/makin-banyak-kendaraan-pemkot-bekasi-habiskan-71-miliar-rupee-untuk-bangun-jalan/>

Discussing about taxation cannot be separated from the meaning of tax itself, according to Rochmat Soemitro in Mardiasmo (2011: 1): "Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. Meanwhile, according to Andriani in Waluyo, (2009: 2): "Taxes are public contributions to the state (which are imposed) which are owed by those who are obliged to pay them according to general regulations (laws) without getting performance back which can be directly appointed and the use of which is to finance general expenses in connection with the duty of the State to administer the government.

Tax is a source of state revenue that has two functions (Mardiasmo 2011: 1), namely:

- 1) The function of the budget as a source of funds for the government, to finance its expenses.
- 2) The function of regulating as a means of implementing government in the socio-economic field. Law Number 28 of 2007 Article 1 paragraph 2 defines Taxpayers as Individuals or Entities, including taxpayers, tax cutters, and tax collectors who have tax rights and obligations in accordance with the provisions of taxation legislation. An individual is a Tax Subject who resides in Indonesia or outside Indonesia.

Vehicle tax

The boom in economic activity has made people's mobility even more unstoppable. The demand to be able to move places quickly makes vehicles a much-needed mode of transportation. This has led to a boom in the demand for private motorised vehicles. Currently, it is not surprising that every household owns more than one vehicles, both two-wheeled and four-wheeled.

The rapid increase in the number of vehicles also contributes to regional revenue. This is because the ownership of motorized vehicles is closely related to motor vehicle tax obligations (PKB). The definition of Motor Vehicle Tax (PKB) according to Law No. 28 of 2009 concerning Regional Taxes and Levies is "Motorized Vehicle Tax (PKB) is a tax on ownership or control of motorized vehicles". In Government Regulation of the Republic of Indonesia Number 55 of 2006 motorized vehicle is a vehicle that uses engineering machinery as a means of movement and is usually used as land transportation. In general, motorized vehicles use internal combustion engines (Regulation of the State Minister of the Environment Number 05 of 2006). Motorized vehicle is any vehicle that is moved by mechanical equipment in the form of machines other than vehicles that run on rails.

The Motor Vehicle Tax is included in the type of provincial tax which is part of the Regional Tax. Furthermore, the Vehicle Tax as defined in Article 1 points 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009 is a tax on ownership and/or control of motorised vehicles. In the implementation of the collection is done in the office together with SAMSAT office. The SAMSAT Joint Office involves three government agencies, namely: the Regional Revenue Agency, the Regional Police of the Republic of Indonesia, and PT. Jasa Raharja Loss Insurance. The object of the Vehicle Tax is the ownership and/or control of the Motor Vehicles. Included in the definition of Motorised Vehicle are wheeled vehicles and their trailers, which are operated on all types of land roads and motorised vehicles operated on water with a gross volume of GT 5 (five Gross Tonnage) to GT 7 (seven Gross Tonnage).

Compliance of Paying Taxes

Tax conditions that require the active participation of taxpayers in carrying out their taxation require high taxpayer compliance, namely compliance in fulfilling tax obligations in

accordance with the truth. Compliance with fulfilling tax obligations voluntarily (voluntary of compliance) is the backbone of the self-assessment system, in which taxpayers are responsible for setting their own tax obligations and then accurately and timely paying and reporting taxes. The definition of taxpayer compliance according to Safri Nurmantu quoted by Siti Kurnia Rahayu (2010:138), states that tax compliance can be defined as a condition in which the taxpayer fulfils all tax obligations and exercises his taxation rights. The definition of taxpayer compliance according to Chaizi Nasucha quoted by Siti Kurnia Rahayu (2010: 139) states that taxpayer compliance can be defined from: 1) Taxpayer obligations in registering themselves. 2) Compliance to return the notification letter. 3) Compliance in the calculation and payment of tax payable. 4) Compliance in payment of arrears.

Meanwhile, the Decree of the Minister of Finance No. 544/KMK.04/2000 in Sony Devano and Siti Kurnia Rahayu (2006:112), states that:

"Tax compliance is the action of the Taxpayer in fulfilling his tax obligations in accordance with the provisions of the legislation and tax implementation regulations in force in a country".

Factors that affect taxpayer compliance in paying the vehicle taxes in addition to service quality are also understanding of the tax collection system, tax rates, tax awareness and tax sanctions. Understanding the tax system owned by taxpayers is very important because this understanding will increase taxpayer awareness. Tax awareness is the willingness to fulfil obligations and contribute to the state that supports state development. The importance of the role of modernisation of tax administration in improving taxpayer compliance as stated by Ghimire (2006) that tax procedures need to be made simpler and easier in an effort to increase compliance. Niemirowski et al, (2012) state that personal opinion based on assessment, such as a fair and professional tax administration system affects tax compliance and non-compliance.

Several previous studies related to taxpayer compliance, namely research conducted by Chong and Arunachalam (2018) and Umar et al (2019) showed that the quality of tax services had a positive effect on taxpayer compliance. Research conducted by Ho and Wong (2001), and Aqmarina and Elia (2018) shows that tax law enforcement has an effect on taxpayer compliance. Meanwhile, research conducted by Hayes and Baker (2014), Yusof et al (2018), Intend an Ni (2019), Marisa and Agus (2020) and Chorras and friends (2019) shows that tax audits have a positive effect on mandatory compliance.

Behavioural Change Communication

According to Carl I. Hovland, Communication Science is defined as a systematic effort to formulate firmly the principles of conveying information and forming opinions and attitudes. The object of the study of communication science is not only the delivery of information, but also the formation of public opinion and public attitudes. Build / create mutual understanding or understanding. Mutual understanding or understanding does not mean having to agree but perhaps with communication there will be a change in attitude, opinion, behaviour or social change, namely:

a. Attitude change

A communicant after receiving a message then his attitude changed, both positive and negative. In many situations we try to influence the attitudes of others and try to get others to behave in the positive way we want.

b. Change of opinion (opinion change)

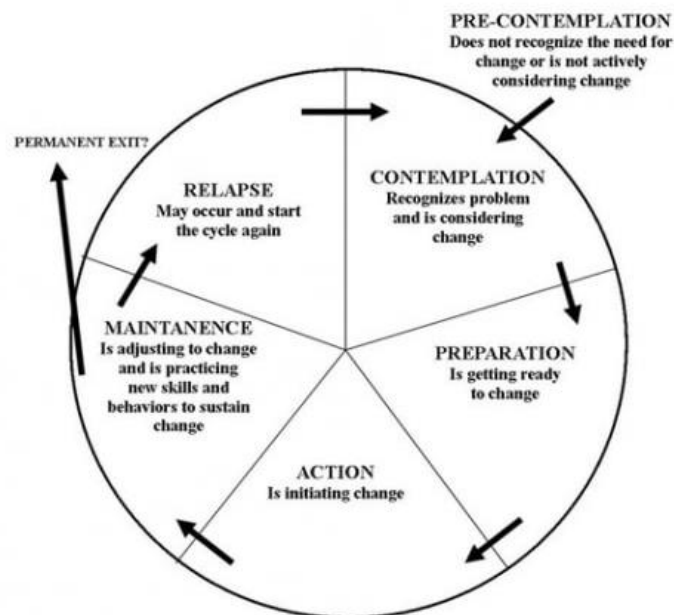
In communication, trying to create understanding and comprehension, is the ability to understand the message carefully as intended by the communicator. After understanding what is meant by the communicator, different opinions will be created for the communicant.

c. Changes in behaviour. Communication aims to change a person's behaviour or actions, for example: health campaigns for example about smoking causing health problems. After participating in the campaign, for example, a smoker tries to reduce/quit smoking.

d. Social change. Building and maintaining ties with other people so that it becomes a better relationship. In the process of effective communication inadvertently increase the level of interpersonal relationships. Activities or communication efforts carried out certainly have a specific purpose. The purpose here refers to a result or result desired by the communicator.

Meanwhile, James Prochaska, John Norcross, and Carlo DiClemente (1994) in WF Velicer et al (1998) introduced the Trans Theoretical Model or Stage of Change Model, which describes that a person is considered successful and permanently adopts a behaviour when it has gone through 5 stages of change, as shown in the following image:

Figure 1
Trans Theoretical Model or Stage of Change Model



Prochaska, John Norcross, and Carlo DiClemente (1994)
in WF Velicer, et al. (1998)

a. Pre Contemplation

This is the stage where a person does not care to take action against a predictable future, usually measured in the next 6 months.

b. Contemplation

This is the stage where a person cares to change in the next 6 months. They are more concerned with the possibility of change but are often more concerned with acute consequences.

c. Preparation

This is the stage where someone cares about taking immediate action in the future. They have taken several significant actions in the previous year.

d. Action

This is the stage where a person has made specific and clear modifications to his or her lifestyle over the past 6 months. Because action is observable, behaviour change is often equated with action. In the trans-theoretical model, the action is only one of the five stages, not all behaviour modification is referred to as action.

e. Maintenance

This is the stage where a person tries to prevent relapse but they don't implement the change process as often as the action. They are not tempted to go back and improve with more confidence to continue the change.

Research Method

This study uses a qualitative method with a case study approach. Qualitative methods are also defined as research methods in describing phenomena based on the point of view of the informants, finding various realities and developing a holistic understanding of a phenomenon in a certain context (Hilal and Alabri: 2013). The purpose of qualitative research is also stated by Sani, Manurung, Suswanto, and Sudiran (2017) who mention that qualitative methods aim to reveal existing phenomena and understand the meaning behind these phenomena.

Judging from the cases studied, according to Endraswara (2012: 78), case studies can be divided into two groups, namely Case Studies in the form of deviations from reasonableness and Case Studies towards positive developments. The first case study is curative, and is called a retrospective case study, which allows for follow-up healing or improvement of a case (treatment).

Data collection was drawn from various sources of information, as stated by Yin (2002) that there are six forms of data collection in case studies, namely: (1) documentation consisting of letters, memorandums, agendas, reports of an event, proposals, research results, evaluation results, clippings, articles; (2) archive records consisting of service records, maps, survey data, list of names, personal records such as diaries, calendars, etc.; (3) interviews are usually open-ended; (4) direct observation; (5) participant observation and (6) physical or cultural equipment, namely technological equipment, tools or instruments, art work, etc.

Data collection in this study was conducted by interview in addition to documentation. According to Sugiyono (2017: 233) Interviews can be conducted in a structured, semi-structured and unstructured manner. Qualitative research generally uses unstructured or semi-structured interviews (Holloway & Wheeler, 1996), as researchers did on the basis of considerations because the implementation is more free than structured interviews so that there will be closeness between researchers and respondents which will ultimately facilitate researchers in collecting data. data (Sugiyono, 2010: 233). This study uses semi-structured interviews, namely interviews where the subject under study can provide free and unrestricted answers, but the subject under study should not go out of line from the predetermined theme (Sugiyono, 2013:318).

In this study, a number of 10 community representatives were interviewed consisting of: 2 students, 2 housewives, 2 employees, 2 teachers and 2 business people. These ten people were interviewed to obtain data and information related to their opinion on how Behavioural Change Communication is implemented by Bekasi City Government to increase public

awareness of paying vehicle taxes. For reasons of ethical issues and objections from the informants, the names of the informants are only written in the form of initials.

Meanwhile, according to Bogdan and Biklen in Moleong (2007: 248) data analysis is an effort made by working with data, organising data, sorting it into manageable units, synthesising it, looking for and finding patterns, finding what is important and what is not learned, and decide what to tell others. The data analysis technique used in this study refers to the concept of Mudjia Rahardjo (2017) which classifies data analysis in six steps, namely: Data Collection, Data Completion, Data Processing, Data Analysis, Data Analysis Process, and Research Conclusions.

Results and Discussion

From interviews conducted with 10 community representatives, data were obtained as shown in the table below:

Table 1
Results of interviews with community representatives

Aspects questioned	Responses from the informants
When did you start to have awareness of paying taxes ?	- Just last 2 years - Just last 3 years
What made you initially unwilling or less disciplined to pay taxes?	- Difficult payment procedures - Must come to the tax office - Service officers at the tax office are not friendly and do not provide the explanation that the community needs - Socialisation for taxpayers is very less - There are rarely vehicle raids in Bekasi City
What makes you want to pay taxes?	- Currently, Bekasi City government provides conveniences for citizens to pay taxes, such as exemption from tax penalties - Bekasi City Government also provides year-end discounts - Currently there is even a tax payment service with a drive through system - Currently there is an online tax payment service that makes it easier for the public through the National Digital SAMSAT (SIGNAL) application - Now the government is also assisted by tax volunteer students who make services faster - Currently there is also a mobile SAMSAT program

From the results of interviews with community members, it was also obtained data that when socialisation related to vehicle tax payments was carried out by Bekasi City government, they did not immediately realise the importance of paying taxes.

"I remember when two years ago there was a socialisation regarding the payment of taxes that must be made by citizens, especially those who have vehicles, at that time I was not at all moved, because I thought what the benefits would be for me as a citizen. But then I saw billboards written in very good language and could make people think that safe and comfortable road facilities could be built if there was tax payment from the community. Even though I didn't immediately pay my vehicle tax, at least I started to realise that I had to pay taxes." (ET- teacher)

This informant's answer is in line with the opinion of Prochaska, John Norcross, and Carlo DiClemente (1994) in WF Velicer et al (1998) who said that awareness is not formed immediately but begins with a pre-contemplation process and is followed by contemplation, although it takes quite a long time which is about 6 months. However, at least society has begun to change in attitude and opinion, as stated by Carl I. Hovland.

Meanwhile, 2 interviewed students said that they actually know that paying motor vehicle tax is the obligation of every citizen, but often they think of prioritising other interests than using the money to pay taxes.

"As a student, I understand that paying taxes, including motor vehicle taxes, is the duty of every citizen, but I often run into financial problems, if this is the case, I will prioritise the money for other matters, which I think more important. However, I applaud the Bekasi City government for continuously conducting outreach to campuses to provide information regarding the importance of public taxes so that the city can continue to build the facilities and infrastructure needed by the community. The style of communication used is very touching and can make me realise that the benefits of taxes are not for the government but for the people themselves and finally allow me to change my behaviour, which previously avoided paying my motorbike tax, now paying taxes is a priority for me." (AD- student)

This is also in line with Carl I.Hovland's statement that communication aims to change a person's behaviour or actions. Although it takes time to change people's behaviour, the Bekasi City government remains consistent with behaviour change communication programs, which ultimately show the expected results. In addition, efforts to improve service quality and provide facilities for the community are important things that encourage accelerated changes in people's behaviour (Chong and Arunachalam (2020) and Umar et al (2019), who say that the quality of tax services has a positive effect on taxpayer compliance.

Conclusion

The results of this study indicate that the Behavioural Change Communication program can change the behaviour of people who were previously disobedient or undisciplined in paying motor vehicle taxes, to the opposite, namely raising taxpayer awareness to pay taxes. Behavioural Change Communication must also be supported by improving the quality of tax services for the community, namely by providing facilities in the service system and eliminating fines. For future research, researchers suggest that research related to increasing awareness of paying taxes through behavioural change communication programs with a different approach be carried out.

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