

ANALYSIS OF ANTHESEDENT AND TAXPAYER AWARENESS CONSEQUENTS OF COMPLIANCE LEVELS IN FULFILL ITS TAXATION OBLIGATIONS

M. Gunawan Setyadi, N. Dicky Sumarsono

Institut Teknologi Bisnis AAS Indonesia, Surakarta

Email : mr.mgsetyadi@gmail.com

Abstract : The purpose of this study is to provide conceptual information regarding the role of exogenous variables, namely understanding the implementation of self-assessment systems, service quality, perceptions of taxation sanctions on the mediation variable of taxpayer awareness and taxpayer compliance endogenous variables (WP). Specifically, it provides information on the effect of understanding the implementation of self-assessment systems, service quality, and perception of taxpayers on taxation sanctions on taxpayer compliance which is moderated by the awareness of taxpayers. This study takes the population of individual and corporate taxpayers who carry out their obligations at KPP Pratama Surakarta. The sampling method was carried out using purposive sampling and the number of samples was determined as many as 150 respondents. The analysis method used is Structure Equation Modeling (SEM) analysis with AMOS software (Santoso, 2018). This research is expected to provide empirical information about the effect of understanding the implementation of self-assessment systems, service quality, taxpayer perceptions of tax penalties on taxpayer awareness. The influence of WP awareness on WP compliance. The awareness function of taxpayers mediates the influence of the understanding of the implementation of the self assessment system, service quality, the perception of taxpayers on taxation sanctions and affects taxpayers' compliance. The conclusion of the study is to empirically prove that taxpayer compliance is largely determined by the level of taxpayer awareness, the higher the taxpayer's awareness will have an impact on the higher taxpayer compliance and vice versa. Meanwhile, taxpayer awareness is strongly influenced by the perception of taxpayers about tax sanctions, not influenced by the understanding of the implementation of the self-assessment system or the quality of service so that it proves This research also proves that taxpayer awareness is proven to fully mediate the influence between perceptions of tax sanctions on taxpayer compliance and does not mediate the influence between the understanding of the implementation of the self assessment system, service quality on mandatory compliance.

Keywords: self assessment system, service quality, tax sanctions, taxpayer awareness, taxpayer compliance

1. Introduction

Taxpayer compliance is an important factor in realizing the tax revenue target, so efforts to grow tax obligations have become the main agenda of the Directorate General of Taxes so that tax revenue can also be increased. The increase in taxpayer requirements must also be accompanied by internal improvements.

Taxpayer compliance includes compliance with recording or recording business transactions, compliance with reporting business activities in accordance with applicable regulations, and compliance with all other taxation rules. According to Law Number 28 of 2007, challenging the General Provisions and Procedures for Taxation, compliance with taxpayers can be seen from the aspects of timeliness, income aspects or income tax, law enforcement aspects, payment aspects and accounting liability aspects. Among the three types of compliance, the most easily observed is compliance reporting business activities, because all taxpayers are required to submit a report on their business activities every month and / or every year in the form of submitting a Notification Letter (SPT).

Tax awareness can be interpreted as a willingness to fulfill tax obligations, including being willing to contribute funds for the implementation of government functions by paying tax obligations (Lai et al, 2009). According to (Manik Asri, 2009) taxpayers are said to have awareness if: 1) aware of the existing Laws and taxation provisions; 2) find out the tax function for state financing; 3) understand that taxation obligations must be carried out in accordance with applicable regulations; 4) understanding the tax function for state financing; 5) voluntarily calculates, pays, reports taxes; 6) calculate, pay, report taxes properly.

Factual taxpayer awareness can be observed from the level of understanding of taxpayers that is reflected in their responsibilities in fulfilling tax obligations as a form of dedication and mutual cooperation needed for state financing and national development. This form of awareness is supported by the tax authorities in Indonesia, especially in the tax collection system with a self assessment system model, which is a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate, calculate, pay, and report the amount of tax to be paid. .

The causes of not yet optimal public awareness in paying taxes are education issues, low tax knowledge, income levels and the role of tax officials. The income of each taxpayer, there is a high income. Those with low income object to paying taxes, but there are also high-income taxpayers who do not want to pay their tax obligations, therefore law enforcement is needed in the form of administrative sanctions and criminal sanctions.

Tax sanctions are given so that taxpayers have awareness and obedience to tax obligations. Tax sanctions in the tax law are in the form of administrative sanctions (can include fines and interest) and criminal sanctions. Tax sanctions are expected to increase taxpayer compliance. This is in accordance with (Savitri et al, 2016) states that there is an effect of tax sanctions on taxpayer compliance in carrying out its tax obligations.

Based on this description, the researchers formulated the title of this study: Antecedents Analysis and Consequences of Taxpayer Awareness of Compliance Levels in Fulfilling Tax Obligations: as an Antecedent variable the level of understanding of taxpayers regarding the implementation of the self assessment system, service quality, perceptions of tax sanctions (Survey in the Tax Office Primary Surakarta)

2. Literature Review

1) Understanding of the Implementation of Self Assessment System

a. Understanding the Understanding of the Implementation of Self Assessment System

Understanding the implementation of the self-assessment system is a process, how to understand, and how to learn to understand and be knowledgeable in carrying out tax obligations. Taxpayers are entrusted with being able to carry out national mutual cooperation through a system of calculating, calculating, and paying their own taxes owed.

b. Indicators of Understanding of the Implementation of Self Assessment System

- 1) Tax is a manifestation of dedication
- 2) Taxes are an obligation on the State
- 3) Trust to be able to carry out its tax obligations
- 4) The obligation to calculate the tax itself
- 5) Obligation to take into account
- 6) Obligation to pay
- 7) Obligation to report

(Rustiyaningsih, 2011), (Okello, 2014), (UU KUP No. 28, 2007), (PMK No. 184 / PMK.03 / 2007)

2) Quality of service

a. Definition of Service Quality

Service Quality is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success (Cindy et al, 2013).

b. Service Quality Indicators

- 1) increasing the quality and productivity of tax executors and agencies;
- 2) encouraging efforts to streamline the system and administration of tax services so that it is more efficient and effective (efficient and effective);
- 3) encourage the growth of creativity, initiative;
- 4) the role of taxpayers in taxes.

3) Perceptions about tax sanctions

a. Perceptions of tax penalties

According to (Mardiasmo, 2008) states that tax sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed / obeyed / obeyed. Or in other words, tax sanctions are a means of deterrence (preventive) so that taxpayers do not violate taxation norms.

b. Perception indicator of taxation sanctions

- 1) administrative sanctions (can be in the form of fines and interest);
- 2) criminal sanctions (KUP Tax)

4) Taxpayer awareness

a. Understanding taxpayer awareness

According to (Gede et al, 2014) describes several forms of awareness in paying taxes that encourage taxpayers to pay taxes, including: 1) Awareness that taxes are a form of participation in supporting state development. By realizing this, taxpayers are willing to pay taxes because they feel they are not disadvantaged from the tax collection that is carried out. It is realized that taxes are used to develop the state in order to improve the welfare of

citizens; 2) Awareness that postponing tax payments and reducing tax burdens is very detrimental to the state. Taxpayers are willing to pay taxes because they understand that delays in paying taxes and reducing tax burdens have an impact on a lack of financial resources which results in hampered development; 3) Awareness that taxpayers are determined by law and can be enforced.

b. Taxpayer awareness indicators

According to Manik Asri (2009), taxpayer awareness can be measured from: knowledge of taxpayers about tax laws and provisions; know the tax function for State financing; understand that tax obligations must be carried out in accordance with applicable regulations; calculate, pay, report taxes voluntarily; calculate, pay, report taxes properly.

5) Taxpayer compliance

a. Definition of Taxpayer Compliance

According to (Gunadi, 2013), taxpayer compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need to conduct examinations, careful investigations, warnings or threats and the application of both legal and administrative sanctions.

b. Taxpayer Compliance Indicators

- 1) Timeliness aspect
- 2) Aspects of income or income taxpayers
- 3) Aspects of law enforcement (imposition of sanctions),
- 4) Payment aspects and bookkeeping obligation aspects

6) Hypothesis Development

a. The effect of understanding the implementation of self assessment systems, service quality, perceptions of tax sanctions affects the awareness of taxpayers.

Taxpayer awareness is very important to be developed because it will have a huge impact on the level of taxpayer compliance, a form of awareness in paying taxes that encourages taxpayers to be orderly and responsible in paying taxes, including: 1) Awareness that taxes are a form of participation in support state development; 2) Awareness that postponing tax payments and reducing tax burdens are very detrimental to the state; and 3) Awareness that taxpayers are determined by law and can be enforced.

b. Effect of understanding implementation *self assessment system*, service quality, perceptions of tax sanctions have an effect on taxpayer compliance.

c. Mandatory awareness tax functions to mediate the influence between the understanding of the implementation of self-assessment systems, service quality, perceptions of tax sanctions affect taxpayer compliance.

Research Hypotheses And The Theoretical Framework

Framework for thinking to visualize logic in research, as well as to show the interrelationship between exogenous, mediating and endogenous variables, the following is presented in Figure 1 which reflects the framework of thinking in this study

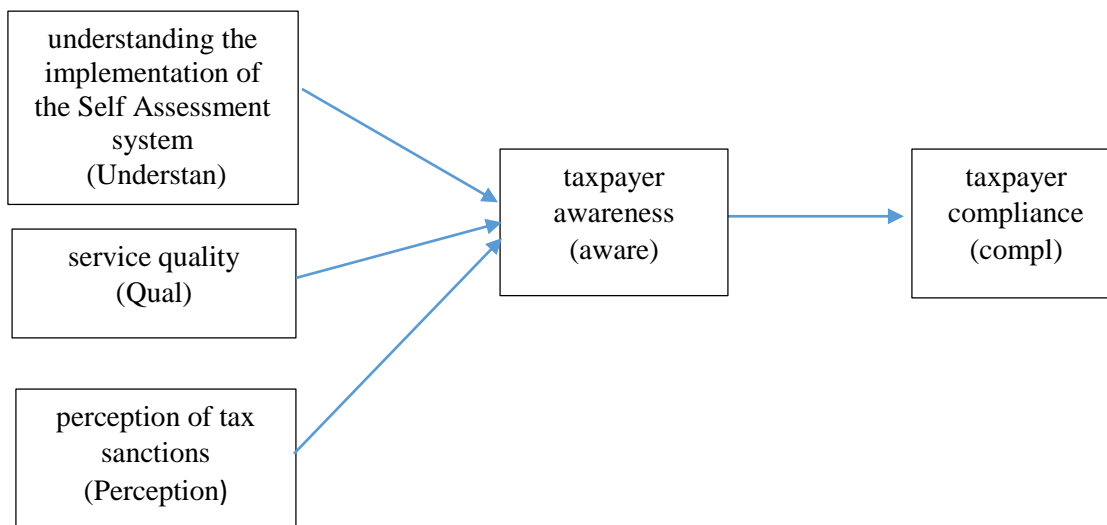


Figure 1: Thinking Framework

Based on Figure 1, the variables "Understanding the Implementation of Self Assessment System", "service quality", "perception of taxation sanctions" as exogenous variables, "Taxpayer awareness" variables as endogenous variables as well as mediating variables, and "Taxpayer compliance" variables as variables endogenous.

- 1) The influence of understanding the implementation of the self assessment system, service quality, perceptions of tax sanctions affect taxpayer awareness.

Awareness of taxpayers is very important to be developed because it will have a very large impact on the level of compliance of taxpayers, a form of awareness in paying taxes that encourages taxpayers to be orderly and responsible in paying taxes, including: 1) Awareness that tax is a form of participation in support the country's development; 2) Awareness that delaying tax payments and reducing tax burden is very detrimental to the country; and 3) Awareness that taxpayers are determined by law and can be forced.

- 2) The influence of understanding the implementation of the self assessment system, service quality, perceptions of tax sanctions affect taxpayer compliance.
- 3) Awareness of taxpayers functions to mediate the influence between the understanding of the implementation of the self assessment system, service quality, perceptions of tax sanctions affect the compliance of taxpayers.

3. Research Methodology

This research was conducted on individual taxpayers and corporate taxpayers located in Surakarta. This place was chosen because they have criteria and characteristics of heterogeneous complex problems that at the same time reflect tax problems at the provincial level of Central Java and National.

This type of research is causality because it aims to examine the relationship between one variable with another variable (Sekaran, 2014). The variables in this study can be divided into

exogenous, endogenous and mediation variables which are positioned as exogenous variables as well as endogenous variables.

Inferential statistical methods are used to analyze patterns of causality between "Understanding the Implementation of the Self Assessment System", "service quality", "perceptions of taxation sanctions" on "taxpayer compliance" mediated by taxpayer awareness behavior, so that patterns are found that can determine compliance models aggregate taxpayers. The statistical model used is Structure Equation Modeling (SEM) and AMOS software version 22 because it can make a complex, aggregative approach in proving the truth of the theory based on empirical facts in the field with a sample size of 150 (Hair et al., 2010: 75).

To facilitate the understanding of variables and types are presented in Table 1

Table 1 Research Variables and Indicators

Nu	Variables	Indicators
1	Understanding the Implementation of Self Assessment System	Tax is an embodiment of service (UndTP1)
		Trust to be able to carry out its tax obligations (UndTP2)
		The obligation to calculate their own taxes (UndTP3)
		The obligation to take into account (UndTP4)
		Obligation to pay (UndTP5)
		Reporting Requirement (UndTP6)
2	Quality of service	Improving the quality and productivity of the implementation of tasks and government agencies in the field of public services. (QualServ1)
		Encouraging efforts to make the system and governance of public services more effective and more efficient. (QualServ2)
		Encourage the growth of creativity and community participation in development and improve community welfare. (QualServ3)
3	Perception about tax sanctions	Administrative sanctions (in the form of fines and interest) (PercepTP1)
		Criminal sanctions (PercepTP2)
		taxpayers fill in false documents and do not keep records correctly (PercepTP3)
4	Awareness of taxpayers	Knowing the existence of laws and taxation provisions. (AwareTP1)
		Knowing the function of taxes for state financing. (AwareTP2)
		Understand that taxation obligations must be carried out in accordance with applicable regulations. (AwareTP3)
		Calculate, pay, report taxes voluntarily. (AwareTP4)
		Calculate, pay, report taxes correctly (AwareTP5)
5	Compliance with taxpayers	Timeliness aspects (ComplTP1)
		Income aspects or WP income (ComplTP2)

	Law enforcement aspects (imposition of sanctions), (ComplTP3)
	Payment aspects and accounting liability aspects (ComplTP4)

Sumber: Devos, 2017; Mohd R.P, 2011; Rahmawati *et al*, 2013

4. Result And Discussion

Taxpayer awareness question items which consist of 5 grouped question items in component 2 and for taxpayer compliance question items which consist of 4 grouped question items in component 3. This is shown in Table 2 The following Pattern Matrix

Table 2. Test Factor Analysis

Indicator Variable	Pattern Matrix a				
	Component				
	1	2	3	4	5
UndTP1	,743				
UndTP2	,736				
UndTP3	,828				
UndTP4	,749				
UndTP5	,881				
UndTP6	,718				
QualServ1					,748
QualServ2					,820
QualServ3					,703
PercepTP1				,827	
PercepTP2				,853	
PercepTP3				,607	
AwareTP1		,801			
AwareTP2		,808			
AwareTP3		,762			
AwareTP4		,866			
AwareTP5		,793			
ComplTP1			,754		
ComplTP2			,859		
ComplTP3			,870		
ComplTP4			,861		

Extraction Method: Principal Component Analysis. Rotation Method: Promax with Kaiser Normalization.

a. Rotation converged in 5 iterations.

Based on statistical analysis, the analytic factor shows that the five variables have been measured validly and reliably because it indicates the existence of independence or separate

grouping between the research variables. So that the five variables can then be used to prove the model that has been proposed by the researcher.

The model can be proven by modeling the structure equation modeling which shows the empirical truth of the causality relationship. Following are the results of the modeling test

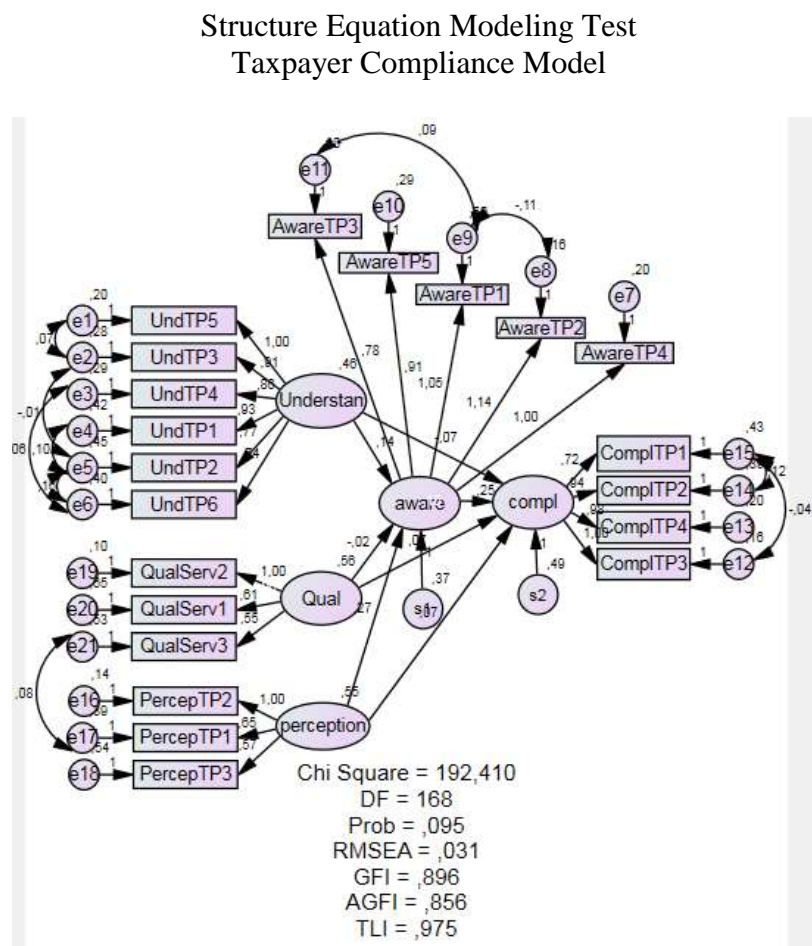


Figure 2: Taxpayer compliance model

The taxpayer compliance model is empirically proven to be correct because taxpayer compliance is largely determined by the awareness of the mandatory with a positive and significant relationship pattern with a coefficient of 0.250 and a significance level of $<0.022 \alpha = 0.05$. Likewise with the awareness of taxpayers who are affected by Taxpayers' perceptions of tax sanctions and not influenced by Taxpayers' understanding of the implementation of the self assessment system and service quality. It is proven that the effect coefficient value between the taxpayer's perception of tax sanctions and the taxpayer's awareness of 0.136 with a significance level of $0.121 > \alpha = 0.05$. Likewise the coefficient value the influence between the quality of tax services and the taxpayer awareness of $-0.015 > \alpha = 0.05$.

Overall, the taxpayer compliance model is acceptable because it meets the following statistical parameters:

Goodness of Fit Indices	Value	Cut-Off Value	conclusion
χ^2 Chi Square	192.41	$\leq \chi^2_{5\%;168}$	according to expectations
Probability	0.095	≥ 0.05	according to expectations
CMIN/DF	1.145	≤ 2.00	according to expectations
RMSEA	0.031	≤ 0.08	according to expectations
GFI	0.896	≥ 0.85	according to expectations
AGFI	0.856	≥ 0.85	according to expectations
TLI	0.986	≥ 0.95	according to expectations

- 1) **Chi Squared** (χ^2) is a fundamental fit index that is sensitive to the number of samples of the research model, it is said to be good if the value χ^2 low count, Value χ^2 the lower model implies that the model is getting better. So it can be said that the research model being analyzed is in accordance with empirical data, the Chi Square Test Result is $192.41 < \chi^2_{(5\%; 168)} = 199.24$, the Chi Squared cut off value at a significance of 0.05 and 168 degrees of freedom is 199.24. In other words that χ^2 the two-step model is lower than the cut-off value. It can be concluded that there is no difference between the model being tested and the saturated model.
- 2) **The probability of significance** is a measure in determining whether H_0 (null hypothesis) can be negated (rejected). In the analysis with the structural equation approach, it is expected that H_0 cannot be rejected, this is different from hypothesis testing in general (Ghozali, 2011). A good model must not reject H_0 . Thus the expected significant probability is greater than $\alpha = 0.05$ or 0.10 in order not to reject H_0 . In other words it is not statistically significant. The results of the Significant Probability in this study are 0.095. While the cut off value for significant probability is ≥ 0.05 . It can be concluded that H_0 is insufficient evidence to reject H_0 , which means that there is no difference between the sample variance / covariance matrix and the population variance / covariance matrix.
- 3) **CMIN / DF** is one measure of parsimonius fit indicies. This index is calculated manually by dividing the value χ^2 models with model-free degrees. The Chi Squared model of the two-step model of this research is 199.24 with 168 degrees of freedom, so the CMIN / DF study is 1.145, with a cut off value of ≤ 2.00 . So it can be concluded that this research model is fit according to the suggested cut off value ≤ 2.00 .
- 4) **RMSEA**, is the index used to measure the fit of the model replacing the chi squared statistic in a large number of samples, the cut-off value $RMSEA \leq 0.08$ indicates a good index to accept model suitability. The results of the analysis obtained an RMSEA value of 0.031, so it can be said to be fit / good.
- 5) **GFI**, is a model suitability index calculated from the predicted residual squares of the model compared to the actual data. The GFI index which is getting closer to 1 shows a better

model index. The GFI in this study was 0.896 with a cut off value of 0.85. So it can be concluded that the model has a fit index.

- 6) **AGFI**, is the modification index of GFI. AGFI is GFI which is adjusted to the ratio of the proposed degree of freedom model to the degree of freedom of the base model (a single construct model with all construct measurement indicators). The value recommended by AGFI is ≥ 0.85 . AGFI in this study obtained a value of 0.856, so that the model can be said to be fit within the marginal limits.
- 7) **TLI**, is an incremental fit index comparing the tested model against the base model. This conformity index is less affected by the sample size. The acceptance value recommended TLI ≥ 0.95 . The results of the analysis obtained a TLI of 0.975 which can be concluded that the model is fit or good, meaning that the aggregate model is acceptable. Likewise, the RMSEA is 0.031 < 0.08 , the GFI value is 0.896 > 0.85 , the AGFI value is 0.856 > 0.85 so that in general the results can be received in a good category so that it still meets the requirements. This means that the data is in accordance with the model.

Discussion

- 1) The influence of understanding the implementation of the self assessment system, service quality, perceptions of tax sanctions affect taxpayer awareness.

Based on empirical data analysis, it can be seen that there is no influence between the variable understanding of the implementation of the self assessment system on the taxpayer awareness variable as evidenced by the value (coefficient 0.136; CR = 1.552 < 2.00 ; $p = 0.121 > 0.05$), Likewise, the variable service quality to the taxpayer awareness variable is proven by the value (coefficient 0.015; CR = 0.190 < 2.00 ; $p = 0.850 > 0.05$), while the variable perception of tax sanctions has a positive and significant effect on the taxpayer awareness variable as evidenced by the value (coefficient 0.274; CR = 2.992 > 2.00 ; $p = 0.003 < 0.05$). As in Table 3

Table 3: Test of the Regression Coefficient on Taxpayer Awareness

Variable		Estimate	S.E.	C.R.	P	conclusion
Dependen	Independen					
aware	<-- - Understan	0,135	0,088	1,534	0,125	Not Significant
aware	<-- - Qual	-0,015	0,081	-0,190	0,850	Not Significant
aware	<-- - perception	0,274	0,092	3,021	0,003	Significant
compl	<-- - aware	0,250	0,109	2,292	0,022	Significant

Source: data processed with Amos 22

This fact shows that the awareness of taxpayers will always increase if tax sanctions are given not because of high understanding or quality of service. Giving strict and consistent sanctions will give a deterrent effect to taxpayers who violate the rules so that it will increase awareness that disorderly behavior in the rules and fraudulent behavior in taxation will make it difficult for taxpayers to run

their business. Meanwhile, the high level of knowledge and understanding does not guarantee a high level of awareness and sometimes the opposite, because with high knowledge and understanding, tax avoidance behavior will potentially reduce state revenue from the tax sector. Even so, understanding the implementation of self-assessment, service quality, Taxpayer awareness as a form of citizen participation in development.

- 2) The influence of understanding the implementation of the self assessment system, service quality, perceptions of tax sanctions, and taxpayer awareness affect taxpayer compliance.

Based on empirical data analysis, it can be seen that there is no influence between the variables of the Understanding of the Implementation of the Self Assessment System on the taxpayer compliance variable proven by the value (coefficient -0.067; CR = -0.657 <2.00; p = 0.511 > 0.05), for the variable service quality to the taxpayer compliance variable is proven by the value (coefficient 0.066; CR = 0.698 <2.00; p = 0.485 > 0.05) Likewise, the perception variable about tax sanctions also has a negative and insignificant effect on the taxpayer compliance variable as evidenced by the value (coefficient -0.073; CR = -0.724 <2.00; p = 0.469 > 0.05), while the variable of taxpayer awareness on wajib compliance has a positive and significant effect, proven by the value (coefficient 0.250; CR = 2.992 > 2.00; p = 0.022 <0.05) as shown in Table 2.

Table 4: Regression Coefficient Test with the dependent variable Taxpayer Compliance

Dependent Variable		Independent variable	Estimate	SE	CR	P	Information
compl	<---	aware	0.250	0.109	2,292	0.022	Significant
compl	<---	Understan	-0.067	0.102	-0.657	0.511	Not Significant
compl	<---	Qual	0.066	0.094	0.698	0.485	Not Significant
compl	<---	perception	-0.073	0.101	-0,724	0.469	Not Significant

Source: data processed with Amos 22

This fact shows that taxpayer compliance is not directly influenced by the understanding of the implementation of the self assessment system, service quality, perceptions of tax penalties but is influenced by taxpayer awareness. Taxpayer compliance will be greatly influenced by the awareness of taxpayers, this is in line with research (Muliari, 2011); (Jotopurnomo & Mangoting, 2013); (Dharma & Suardana, 2014); (Pratiwi & Setiawan, 2014); (Indriyani & Sukartha, 2014); (Nugroho et all, 2016) which states that mandatory awareness will have a positive and significant effect on mandatory compliance.

- 3) Awareness of taxpayers functions to mediate the influence between the understanding of the implementation of the self assessment system, service quality, perceptions of tax sanctions affect the compliance of taxpayers.

Based on hypothesis 1, among the three independent variables that affect taxpayer awareness is the perception of tax sanctions and hypothesis 2 that affects taxpayer compliance is taxpayer awareness and compliance (Barron & Kenny, 1986), it can be concluded that taxpayer awareness

fully mediate the influence between perceptions of tax sanctions on taxpayer compliance but do not mediate between the Understanding of the Implementation of the Self Assessment System and service quality on taxpayer compliance.

Further proof of the taxpayer awareness variable mediates the effect of the perception of tax sanctions on taxpayer compliance can be done by calculating the single test as follows.

$$z_value = (a \times b) / \text{SQRT} (b^2 \times SE_a^2 + a^2 \times SE_b^2)$$

explanation

a = standardized regression coefficient, the effect of explanatory variable X on the mediating variable M.

SE_a = standard error for coefficient a .

b = standardized regression coefficient, the effect of the mediating variable M on the dependent variable Y.

SE_b = standard error for the coefficient b.

Table 5 : Sobel Test

Indirrect effect	<i>Sobel test (Z)</i>	<i>Cut off</i>	explanation
Understan → aware → Compl	1,28	1,97	Not Signifikan
Qual → aware → Compl	-0,18	1,97	Not Signifikan
Perception → aware → Compl	2,02	1,97	Signifikan

Source: data processed with Amos 22

5. Conclusion

The conclusion of this research empirically proves that taxpayer compliance is a result of the high and low awareness of taxpayers, the higher the taxpayer awareness will have an impact on the higher taxpayer compliance and vice versa. Meanwhile, taxpayer awareness is strongly influenced by the perception of taxpayers about taxation sanctions, not influenced by the understanding of the implementation of the self assessment system and service quality so that it proves hypothesis 1 and hypothesis 2. for taxpayer awareness variables are proven to fully mediate the influence between perceptions of tax sanctions on mandatory compliance. tax and do not mediate the influence between the Understanding of the Implementation of Self Assessment System, service quality on mandatory compliance.

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