



Antesedents for Individual Tax Compliance by self Assessment System Mediated: Learning and Education Based

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Abstract- The purpose of this study is to obtain empirical evidence of the factors that influence individual taxpayer compliance. The research design was used quantitative with primary data. Respondents in this study were financial manager, accounting manager and tax managers from company registered in he MM2100 Industrial Area which amounted to 219 people. Data analysis was performed by using Sequential Equation Modeling (SEM) software - Lisrel Ver. 8.70 with a tolerable error rate of 5%. The results showed that the perception of corruption and fiscus services had no effect on taxpayer compliance. However, tax sanctions have a positive and significant effect on taxpayer compliance. The indirect effect through the mediating variables both perceptions of corruption, fiscis service, and tax sanctions has a positive and significant effect on taxpayer compliance

Keywords: Corruption, fiscus services, tax sanctions, self-assessment system and compliance, learning and education

I. INTRODUCTION

The concept of self assessment system has been practiced, but taxpayer compliance is still low. Data shows that almost every year the revenue target from the tax sector is not achieved. This is an indication that taxpayer compliance in fulfilling tax obligations is still not optimal. Nurmantu's research, (2007); Tarjo and Kusumawati, (2006); Wibowo, (2003) shows that taxpayer compliance is still very low even though in quantity the number of taxpayers is increasing. The low compliance of taxpayers in fulfilling their tax obligations is also reflected in the tax revenue realization which is still not optimal.

The low compliance of taxpayers is not without reason. Several factors that cause taxpayer non-compliance in fulfilling tax obligations are suspected to be the result of rampant corruption practices, unsatisfactory fiscus services and inadequate law enforcer. Based on Transparency International's Reports (2015) about the perceptions of business actors and the experts of corruption in the public sector (corruption perception index), Indonesia is ranked 88th out of 168 countries surveyed with a score of 36 points. This shows that the level of corruption in Indonesia is very worrying.

The phenomenon of non-compliance with tax obligations does not only occur in Indonesia, but is almost evenly distributed throughout the world for different reasons. Picur and Belkaoui, (2006); Yusof, et al, (2014) found that low taxpayer compliance can be caused by several factors, such as winding bureaucracy and weak law enforcement for tax sanctions. Picur and Belkaoui, (2006) conducted research in 30 developed and developing countries. The results of his research indicate that there was a positive and significant relationship between tax compliance and the level of corruption in a country. Yusof, et al, (2014) conducted a study on the factors of tax non-compliance by small and medium entrepreneurs in Malaysia. The results show that non-compliance in fulfilling tax obligations is mainly due to high marginal tax rates, complex tax administration systems and low law enforcement (sanctions) for those who commit violations.

II. LITERATURE REVIEW

Perspective Cognitive Theory

The perspective of cognitive theory explains that behavior emerges as a result of a positive or negative response to a perceived stimulus (Robbins, 2001). In the view of social cognitive perspective, individuals are seen as a figure of self-organizing, proactive, self-reflective, and self-regulating systems as reactive organisms that are formed and protected by environmental forces or driven by the innermost hidden impulses (Pajares, 2002). In a social cognitive perspective, individuals are seen as capable of proactive and self-regulating rather than being able to behave reactively and controlled by biological or environmental forces. Moreover, individuals are also understood to have self-beliefs that allow them to practice measuring control over their thoughts, feelings and actions (Mukhid, 2009).

Based on the perspective cognitive theory, the central factors of individual behavior are experiences, comprehension and knowledge (Robbins, 2001). Experience, comprehension and knowledge can influence the behavior, attitudes and actions of individuals in the group (Mukhid, 2009) and individual intentions (behavioral intention) towards this particular behavior. This theory is based on the assumption which states that behavior is a function of information or salient beliefs / beliefs about the behavior. People can have various kinds of beliefs about a behavior, but when faced with a certain event, only a few of these beliefs arise to influence behavior.

Perception involves a high level of cognition in interpreting sensory information. The results of the interpretation of sensory information then lead to changes in behavior. Robbins and Judge, (2009) behavior is the result of various types of experiences and their interactions with the environment which are manifested in the form of knowledge, attitudes and actions. The interaction between the objects that are perceived will ultimately result in a positive perception or a negative perception of the object being perceived. Human behavior is a human activity of it self (Robbins, 2001 and Rahim, 2013). New behavior occur when something is needed to cause a reaction, which is called stimulation.

In other words, behavior is a response / reaction of an individual to stimulus that come from outside or from within their self. This response can be passive or negative. Some experts differentiate forms of behavior into three domains that is knowledge, attitudes, and actions or we often hear the terms knowledge, attitude, practice (Rahim, 2013). Broadly speaking, there are two kinds of behavior, namely (a) passive behavior / internal response and (b) active behavior / external response (Robbins and Judge, 2009). Passive behavior (internal response) is behavior that is still closed, occur within individuals and cannot be directly observed. This behavior is limited to an attitude, there has been no real action. Active behavior (external response) is behavior that is open in nature, there are actions that can be directly observed, and followed by real actions.

Perceptions of Corruption

Transparency International (2015) defines corruption as "the behavior of public officials, both politicians and civil servants, who inappropriately and illegally enrich themselves or enrich those close to them by abusing the public power entrusted to them". Corrupt behavior by government officials has generated negative perceptions and increased distrust in society (Alon and Hageman, 2013). Alon and Hageman (2013) also explain that corruption has caused people to behave unethically and tend to violate laws, reporting income that is not according to the actual situation. In this situation, every company that reports profits will not believe and will get fair treatment from those who do not pay taxes.

Perceptions of Fiscus Services

Fiskus services and tax administration system holds an important role in creating taxpayer compliance. The complexity of the administrative system and the long flow of bureaucracy in tax administration have created certain social perceptions in society. Yusof, et al. (2014) found that the non-compliance of taxpayers of small and medium entrepreneur in Malaysia is closely related to the administration and service systems that implemented by tax collection agencies. Serim, (2014); and Maria, (2013); found that the complexity of tax administration will lead to tax avoidance tendencies, while Abrie & Doussy (2006) stated that the obstacles faced by small and medium entrepreneurs are administrative requirements that must be met in tax reporting, while their understanding is very limited.

Perceptions of Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed. Tax sanction is a deterrent so that taxpayers do not violate taxation norms (Mardiasmo, 2012). Taxpayers will fulfill their tax obligations if they view that tax sanctions will be more detrimental to them (Nugroho, 2006). If taxpayers consider that the sanctions are quite burdensome and become an additional burden, then their tendency to comply with taxes will be high (Yosuf et al. 2014). The results showed that the taxpayer's perception of tax sanctions was positively related to the level of taxpayer compliance. Gilligan and Richardson (2005); Purnomo, (2008); Harinurdin (2009); Yosuf, et al (2014); Weak law enforcement for taxation violations has prompted taxpayers not to pay taxes.

Practice Self Assessment System by Learning and Education Based

This approach emphasizes the responsibility of taxpayers to report their income and to determine their own tax obligations (Saad, 2009; Palil and Mustapha, 2011). In Law No. 6 of 1983 as most recently amended by Law no. 16 of 2009 concerning KUP, self-assessment system is a taxation system that gives taxpayers the authority to calculate, pay and self-report the amount of tax owed. Resmi, (2014); Mardiasmo, (2012); and Waluyo (2017) explain that in the self-assessment system taxpayers are more active in calculating and reporting taxes owed voluntarily (voluntary compliance).

Tax Compliance

According to Gunadi (2005), tax compliance is that taxpayers have the willingness to fulfill their tax obligations. With reference to the Decree of the Minister of Finance Number 235 / KMK.03 / 2003, the criteria for taxpayers to be compliant include (a) taxpayers on time in submitting annual notifications for

the last two years;(b) in the last year, the late submission of periodic tax returns is not more than three tax periods for each type of tax and not consecutive;(c) the late SPT as referred to has been submitted not later than the deadline for submitting the SPT for the next tax period; and (d) do not have tax arrears for all types of taxes

Framework

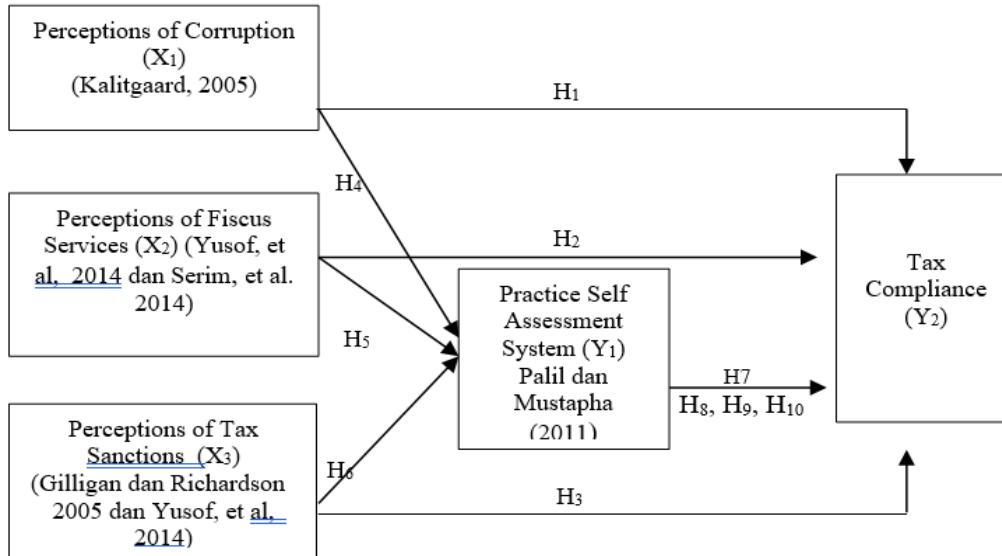


Figure 1: Framework

III. METHODOLOGY

This research is a quantitative study that aims to test the hypothesis. The quantitative design in this research is intended to find out first, the influence of perceptions of corruption, fiscus services, and tax sanctions on tax compliance. Second, to find out whether the self assessment system mediates the influence between perceptions of corruption, fiscus services, and tax sanctions on tax compliance. The data used in this study are primary data with the research sample by financial managers, accounting managers and tax managers at companies in the MM 2100 Industrial Estate, totaling 219 people. The data analysis method used is Structural Equation Modeling (SEM) with the help of software linear structural relationships (LISREL) version 8.70. Hypothesis testing is done by comparing the standardized loading factor with t count the effect of the direct relationship and the indirect relationship between the exogenous variable (X) and the endogenous variable (Y). So that the hypothesis taken is as follows:

H₀: There is no influence between perceptions of corruption, fiscus services, and tax sanctions on taxpayer compliance.

H_a: There is an influence between perceptions of corruption, fiscus services, and tax sanctions on taxpayer compliance mediated by the practice of the self-assessment system by learning and education based.

To measure the suitability of the model with its theoretical concept, the criteria used by Hair, et al. (2013) as follows:

Table 1 Model Fit Test

No.	Model Fit Size	Fit Criteria	Information
1	Chi-Square	$P > 0,05$	Good/bad fit
2	RMSEA	$RMSEA \leq 0,08$	Good/bad fit
3	ECVI	Small and close value ECVI saturated	Good/bad fit
4	AIC	Small and close value AIC saturated	Good/bad fit
5	NFI	$NFI > 0,90$	Good/bad fit
6	NNFI	$NNFI > 0,90$	Good/bad fit
7	CFI	$CFI \geq 0,90$	Good/bad fit
8	IFI	$IFI \geq 0,90$	Good/bad fit
9	RFI	$RFI \geq 0,90$	Good/bad fit
10	GFI	$GFI > 0,90$	Good/bad fit
11	AGFI	$AGFI > 0,90$	Good/bad fit

Sourches: Hair et al, 2013

IV. RESULTS AND DISCUSSION

Perceptions of Corruption against Tax Compliance

The first hypothesis in this study is that the perception of corruption has a positive effect on taxpayer compliance. The test results show that the hypothesis cannot be proven. This situation can be seen from the t value of -0.07 smaller than the t table value of 1,96. Because the hypothesis cannot be proven, H_0 was accepted and H_a was rejected, meaning that there is no influence between perceptions of corruption on taxpayer compliance. Corrupt practices by tax officials and other state officials have no effect on taxpayer compliance behavior. The results of this study are different from previous studies. Klitgaard (2002) found that corruption is positively related to economic growth and tax revenue and damages existing investment. Alon and Hageman (2013) also provide evidence that tax compliance between large companies and small companies has a positive and significant effect due to corrupt practices and the level of informal payments is higher than official payments in the transition countries of the UniSoviet. In accordance with the concept of perspective cognitive theory, taxpayer compliance behavior in fulfilling tax obligations is a taxpayer's response to their environment. In this research, what is meant by the environment is a corrupt culture that is rife in all aspects of life. The results of this study prove that the response to a corrupt environment does not motivate taxpayers' intention to not comply with taxation provisions.

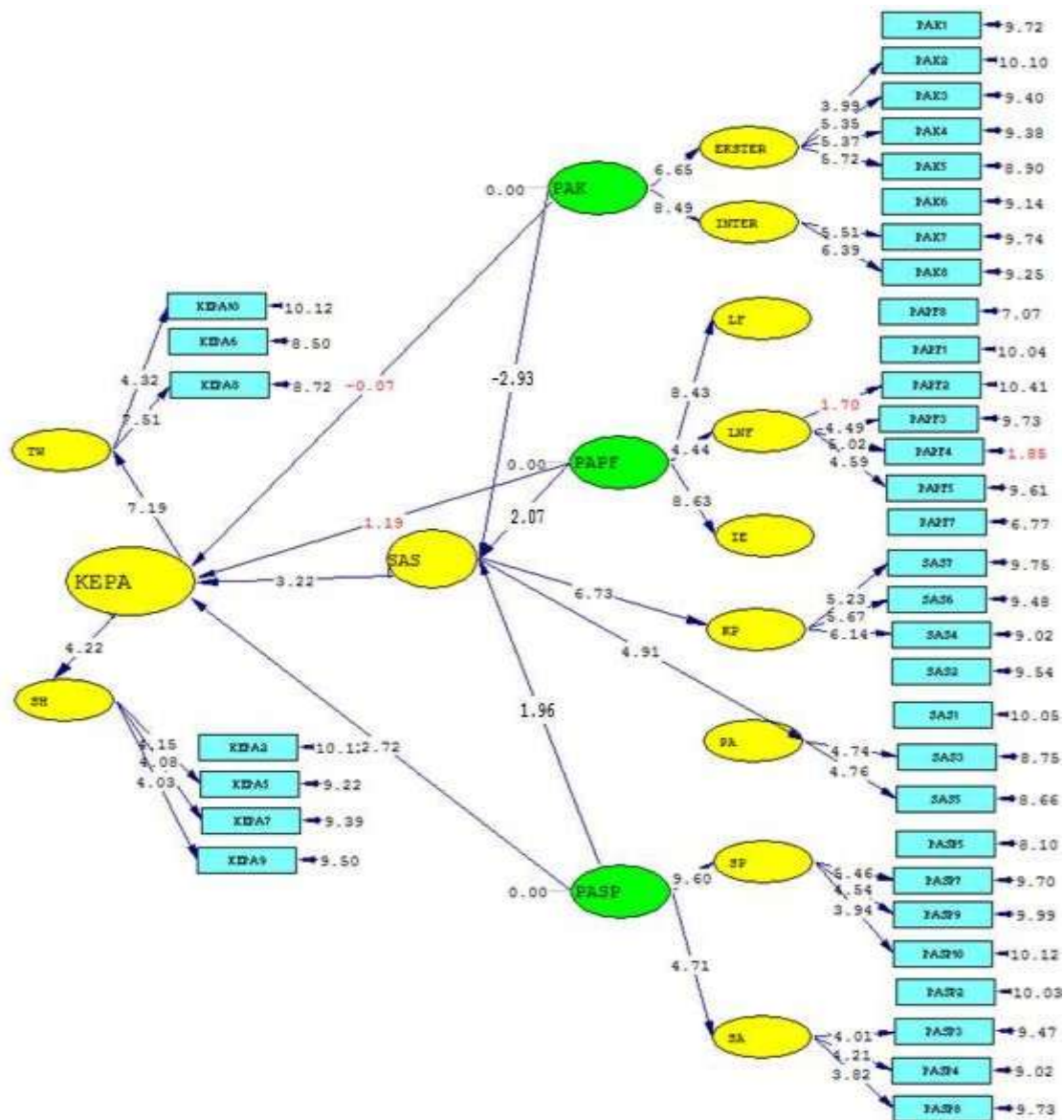


Figure 2 CFA flowchart with Full Model

Legend :

- PAK : perceptions of corruption
- PAFP : perceptions of fiscus services
- PASP : persceptions of tax sanctions
- SAS : self assessment system by learning and education based
- KEPA : tax compliance

This finding may also be influenced by the education level of the respondents. Where the average respondent has an undergraduate education with better thinking maturity. So that it is able to distinguish between corruption as behavior and tax compliance as a state obligation that can lead to sanctions for increasing tax debt. Although corruption is perceived as an act that is not good and causes harm to society, however, it does not affect the behavior of taxpayers not to fulfill their tax obligations, and they consciously continue to carry out their obligations.

Perceptions of Fiscus Services Against Tax Compliance

The results of testing the second hypothesis from this study found that perceptions of fiscus services do not affect taxpayer compliance. This condition can be seen from the t value of 1,19 (figure 2) smaller than the t table value of 1,96. This shows that the test results do not support the hypothesis. In other words, the research hypothesis cannot be proven because the hypothesis cannot be proven, H0 is accepted and Ha is rejected, meaning that there is no influence between the perception of taxpayer services on taxpayer

compliance. Thus, services that are not easy, not cheap, unprofessional, and unsatisfactory do not affect taxpayer compliance. Taxpayers continue to carry out their tax obligations, even though the services provided by the fiscus services are not satisfactory. The results of this study are not in line with previous studies. Serim, et al (2014) found that tax institutions as public services make a positive contribution to taxpayer compliance. Respondents in this study indicated that 62 people or 28% of the respondents were women who were born more obedient than men. Women are more considerate than men. For a woman, even though the fiscus services is not satisfactory, with various considerations they will still carry out their tax obligations.

Perceptions of Tax Sanctions Against Tax Compliance

The third hypothesis test in this study found that the perception of tax sanctions has a positive effect on taxpayer compliance. The results of this study are in line with the results of research by Purnomo (2008) which show that tax sanctions have a positive but insignificant relationship with individual taxpayer compliance. This situation can be seen from the t value of 2.72 (figure 2) greater than the t table value of 1.96. These results indicate that the test supports the hypothesis where H_a is accepted and H_o is rejected, meaning that there is an effect of perceptions of tax sanctions on taxpayer compliance. These findings indicate that the tax sanctions imposed by the government have implications for taxpayer compliance. The more it is realized that tax sanctions will harm taxpayers, the level of compliance will increase.

Thus based on the perspective of cognitive theory, the perception of tax sanctions affects taxpayer compliance. The perception of tax sanctions will encourage taxpayers to behave obediently in fulfilling tax obligations. On the other hand, a bad perception of tax sanctions will increase taxpayer non-compliance.

Perceptions of Corruption Against Self-assessment System Practices by Learning and Education Based

The results of hypothesis testing show that perceptions of corruption have a positive effect on the practice of the self-assessment system. Based on the results of hypothesis testing, the t value of 2.93 is greater than the t table value of 1.96. These results explain that H_a is accepted and H_0 is rejected. This means that there is an effect of perceptions of corruption on the practice of the self-assessment system. Thus the perception of corruption affects the practice of the self-assessment system. The corruption that is perceived as fraudulent acts, giving gratuities, extortion, and bribery will affect the behavior of taxpayers in implementing the self assessment system. The more widespread the practice of corruption, the lower the taxpayer's participation in implementing the self-assessment system.

The results of the t-count and t-table tests show that the perception of corruption as a fraudulent act, granting gratuities, extortion, and bribery, the lower the taxpayer's participation in carrying out tax obligations. The results of this study are in line with research by Klitgaard (2002) which states that widespread corruption will reduce public participation in paying taxes in countries that adhere to this system (SAS). The majority of the respondents in this study have undergraduate education (S1) with work experience for more than 3 (three) years, of course, they have the maturity to think in action. Thus according to the concept of the perspective of cognitive theory, the perception of corruption is a bad deed and is detrimental to many parties, will encourage and motivate the taxpayer's intention to behave disobediently in carrying out the trust given to him.

Perceptions of Fiscus Services Against Self-assessment System Practices Learning and Education Based

The fifth hypothesis in this study is that the perception of fiscus services has a positive effect on the practice of the self-assessment system. The results of hypothesis testing found that perceptions of fiscus services had a positive effect on the practice of the self-assessment system. From the figure above, it can be seen that the t value of 2.07 is greater than the t table value of 1.96. The results of this study are in line with research by Alon and Hageman (2013); Yosufet, al. (2014) which found that taxpayer non-compliance with SAS is closely related to the administration and services implemented by tax collection agencies. In the context of self-assessment system practice, the taxpayers' participation in implementing the system is also influenced by perceptions of the services provided by the fiscus services. Fiscus services are perceived as good and satisfying, so participation in implementing the self-assessment system will increase.

According to planned behavior theory and perspective cognitive theory, perceptions of taxis services will influence taxpayers' intentions and behavior to participate in implementing tax provisions. This behavior is in line with the concept of a self-assessment system, where taxpayers are asked to actively participate in fulfilling their tax obligations.

Perceptions of Tax Sanctions Against Self-assessment System Practices Learning and Education Based

The results showed that the t count of 1.96 is the same as the t table value and is significant, which means that the research hypothesis can be accepted. These findings indicate that poor perceptions of tax sanctions can have implications for the behavior and implementation of the self-assessment system. This finding is in line with the research of Gilligan and Richardson (2005); Purnomo, (2008); Harinurdin (2009); which shows that weak law enforcement for tax violations has pushed taxpayers not to comply with the tax system. Yosuf, et al, (2014) found that the disobedience of small and medium entrepreneurs in paying taxes is caused by marginal tax rates and unequal sense of justice in tax law enforcement efforts by the tax department. In line with the results of this study, the tax rate has a positive effect on the implementation of the self-assessment system. Analysis and descriptions of research data show that 50.8% of respondents agreed and 47.4% stated strongly that the imposition of tax sanctions has not been able to raise awareness and perceive that violations of taxation provisions do not have a significant impact.

Self-assessment System Practices Against Tax Compliance

The path coefficient obtained in this study is 0.444 with t count of 3.22 and t table of 1.96. These findings indicate that the practice of self-assessment systems has a positive and significant effect on tax compliance. The results of this study are consistent with the research of Ali et. al (2007); Saad (2009); Palil and Mustapha (2011) who show that in a self-assessment system, tax knowledge has a significant impact on tax compliance. A comprehensive understanding of tax laws and regulations can improve individual and corporate taxpayer compliance.

The success and success of implementing the self-assessment system are highly dependent on the knowledge, understanding, and behavior of taxpayers. Following the cognitive concept of theory, if taxpayers know and understand tax provisions properly, this situation will encourage taxpayers to behave in compliance with tax provisions. On the other hand, if the knowledge and understanding of tax provisions tend to be limited and does not understand, it will motivate taxpayers to behave disobediently.

Perceptions of Corruption Against Compliance Mediated by SAS Practices

The results of hypothesis testing in this study indicate that the practice of self-assessment systems mediates the effect of perceptions of corruption on taxpayer compliance. This can be seen from the path coefficient value of 0.187 and the t count value of 2.106. The t value of 2.106 is greater than the t value of 1.96 and is significant. This indicates that the effect of perceptions of corruption on tax compliance can be significantly mediated by the practice of the self-assessment system. The results of this study are in line with the results of research by Tavakoli (2014) which found that the implementation of the SAS system positively mediates the direct and indirect influence between taxpayer compliance variables. In accordance with the perspective of cognitive theory and the theory of planned behavior, corruption that is perceived as bad deeds and detrimental to the interests of others will affect taxpayer compliance behavior. The results of this study prove that the compliance behavior of taxpayers is not only influenced by perceptions of corruption but is indirectly influenced by the practice of self-assessment systems.

Perceptions of Fiscus Services Against Compliance Mediated by SAS Practices

The test results show that the path coefficient of the effect of perceptions on taxpayer services on taxpayer compliance through the practice of the self-assessment system is 0.076 and the t count is 2,000. The t value is greater than the t table value of 1.96 (significant) which indicates that the hypothesis can be proven. This means that the practice of the self-assessment system can indirectly influence the effect of perceptions on taxpayer services on taxpayer compliance. This finding is in line with the theoretical concept and the results of previous research (Azmi et al. 2016; and Tavakoli, 2014) that the practice of self-assessment systems can mediate the effect of perceptions on taxpayer services on taxpayer compliance. Thus, indirectly, the variable self-assessment system practice affects the relationship between perceptions of fiscus services and tax compliance of taxpayers.

Perceptions of Tax Sanctions Against Compliance Mediated by SAS Practices

The tenth hypothesis proposed in this study is the practice of self-assessment systems mediates the effect of perceptions of tax sanctions on taxpayer compliance. From the results of the calculation of the path coefficient (loading factor) the effect of perceptions on tax sanctions on tax compliance of taxpayers through the practice of self-assessment system, it is obtained a value of 0.112 and a value of t count of 2.036. The value of t is greater than t table and significant, indicating that H₀ is rejected. This means that the practice of the self-assessment system mediates the effect of perceptions of tax sanctions on tax compliance of taxpayers. This means that taxpayer compliance in fulfilling tax obligations can be indirectly

influenced by the practice and implementation of the self-assessment system as a tax collection system implemented by the government. A summary of the results of the influence test between variables can be seen in table 2 below:

Table 2 Summary of Influence Test Results Between Variables

Variable	influence	t account result	confirm
$X_1 \rightarrow Y_2$	direct	-0,07	unsignificant
	Indirect	2,11	significant
$X_2 \rightarrow Y_2$	direct	1,19	unsignificant
	indirect	2,00	significant
$X_3 \rightarrow Y_2$	direct	2,72	significant
	indirect	2,04	significant
$X_1 \rightarrow Y_1$	direct	-2,93	significant
$X_2 \rightarrow Y_1$	direct	2,07	significant
$X_3 \rightarrow Y_1$	direct	1,96	significant
$Y_1 \rightarrow Y_2$	direct	3,22	significant

Sources : Data process

V. CONCLUSION

The results of this study indicate that perceptions of corruption and tax administration services do not affect taxpayer compliance. However, the perception of tax sanctions has a positive and significant effect on taxpayer compliance. Meanwhile, perceptions of corruption, fiscus services, and tax sanctions have a positive effect on the practice of the self-assessment system learning and education based. Likewise, the practice of the self-assessment system has a positive and significant effect on taxpayer compliance. In the research, it was also found that the practice of the self-assessment system succeeded in mediating the influence perceptions of corruption, of tax compliance. The practice of self-assessment systems has successfully mediated the effect of perceptions on tax sanctions on tax compliance. Likewise, the practice of self-assessment systems learning and education based has succeeded in mediating the influence of perceptions on tax sanctions on tax compliance.

VI. LIMITATION

All research variables, namely perceptions of corruption, fiscus services, tax penalties, compliance, and the practice of the self-assessment system are measured using a questionnaire. So that the data obtained is the respondent's perception. Respondents' answers in the questionnaire has a high subjectivity. Also, the results of the model test resulted in a coefficient of determination (R²) of 0.511 for SAS (Y 1). This shows that percentage contribution of the influence of the independent variable (X) to the dependent variable (Y 1) is only 51.1%, while the remaining 49.9% is influenced by other variables which were not included in the test model. Likewise with the coefficient determination (R²) on taxpayer compliance (Y 2) of 0.642 while the rest 35.8% influenced by other variables not included in the model tested.

VII. SUGGESTION

For future researchers, it is advisable to research with an experimental method approach. This is because in the experimental method researchers can control or manipulate situations by making artificial conditions as control. This controlled condition will become the standard in looking for the changes or differences due to differences in the treatment given. The advantages of using this experimental method are (a) being able to prove whether there is a cause-and-effect relationship produced in experimental research that is stronger or even the strongest compared to non-experimental research. The dependent variable that occurs or appears in experimental research is only caused by the independent variable and not by other factors and (b) the experimental method can precisely manipulate one or more of the variables the researcher wants.

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