

The Influence Of Perception On Corruption, Fiscal Services And Tax Sanctions To Tax Compliance With Self Assessment System As Intervening Variable

Sabaruddin¹, Susi Dwimulyani², Waluyo³

^{1,2,3} Doctoral Program in Economics, Faculty of Economics and Business Trisakti University, Jakarta, Indonesia

Abstract: The objective of the research is to obtain empirical evidence of factors affecting corporate taxpayer compliance in Indonesia. The research method used is quantitative method with primary data collected through questionnaire distribution. Corruption was evaluated using a questionnaire developed by the Constitution Court of the Republic of Indonesia (2015), Ministry of fiscal services by adopting Yusof, et al (2014) and Serim et al, (2014), while the tax sanction questionnaire adopted Saad (2009). Data processing is done by software Structural Equation Modeling- Lisrel 8.80 (SEM-Lisrel 8.80). The results showed that perceptions of corruption, fiscal services and tax sanctions have a positive and significant impact on corporate taxpayer compliance in MM2100 Cibitung industrial area, West Java. The coefficient of path between the perception of corruption and tax compliance shows a result of 0.24 with t count of 4.11. The coefficient of path between the perception of the tax service with tax compliance is 0.13 with t count of 2.16. Likewise, the path coefficient between the perception of tax sanctions with tax compliance obtained value of 0.25 with t count of 4.19. Since the tally for each variable is greater than the t table with a tolerable error rate of 5%, there is a positive correlation between perceptions of corruption, tax service and tax compliance. Test results also show that the direct relationship between variables X with variable Y more influential when compared with the indirect relationship through intervening variables.

Keywords : Perception, corruption, fiscal services, tax sanction and self assessment system

Date of Submission: 09-10-2017

Date of acceptance: 27-10-2017

I. INTRODUCTION

Companies as corporate taxpayers are the largest contributor to state revenues from the tax sector. But in reality the company's compliance in fulfilling its tax obligations has not been as expected. Information from the annual report of the Directorate General of Taxes in 2015 shows that for the last five years (2012 to 2016) the company's compliance ratio is still in the range of 43%. Table 1 shows that the company's compliance rate in meeting tax obligations (reported SPT) is still very low.

Table 1: Tax Compliance taxpayer in reported of SPT 2012 -2016

Year	Registration tax Payer	Reported SPT		Compliance Ratio (%)
		Reported	Unreported	
2012	1.590.154	520.375	1.069.779	32,72
2013	1.026.388	547.659	478.729	53,36
2014	1.141.797	592.373	549.424	51,88
2015	1.166.036	548.676	617.360	47,05
2016	1.184.816	676.405	508.411	57,09

Sources : www.pajak.go.id

The low compliance of the company in fulfilling the tax obligation is actually not without reason. Some of the factors causing this company's non-compliance are the widespread corruption practices, unsatisfactory fiscal services and not optimal enforcement. Based on Transparency International's report on the perception of business actors and experts on corruption in the public sector, corruption by public servants, state officials and politicians (corruption perception index) in 2015 still put Indonesia on 88th out of 168 countries surveyed with a score of 36 points . This score indicates that Indonesia is still classified as one of the countries with high levels of corruption in the world (Transparency International, 2009).

Table 2: Corruption Perception Index Score 2015

Country	Region	Global	Score
Singapura	2	8	85
Malaysia	9	54	50
Thailand	11	76	38
Indonesia	15	88	36
Philippines	16	95	35
Vietnam	17	112	31
Myanmar	24	147	22

Sources : www.ti.or.id

Pohan (2014) found that after the explosion of Gayus Tambunan case to the public, the level of taxpayer compliance in fulfilling the obligation to pay taxes continues to decline drastically. From the pages and information of the Directorate General of Taxation the realization of tax revenue tends to decrease after cases of corruption are revealed to the public. In 2013, for example, the revenue realization only reached 1,077 trillion rupiah from the target of 1,148 trillion (93.8%). Then in 2014 the realization of revenue only reached 1,146 trillion rupiah from the set target of 1.246 trillion rupiah (91.7%). This condition continues to occur in 2015 to October 2016. Where the target revenue of 2015 amounted to 1.294 trillion rupiah only realized as much as 1,055 trillion rupiah (81, 5%). Even in 2016 the realization of tax revenue only reached 1,105 trillion rupiah or about 81.5% of the set target of 1.355 trillion rupiah. (www.kemenkeu.go.id).

The corrupt behavior of the state apparatus and politicians has been perceived as a misuse of power that is detrimental to state finances that are actually tax-derived. Corruption raises skepticism about the state financial management system, as well as undermines the life of the community by ignoring the rights of others. In addition to corruption, fiscal services and tax penalties may affect compliance behavior of corporate taxpayers. Even legal and illegal attempts are made by taxpayers to avoid taxes. Avoidance of taxes both legal and illegal can be done considering our taxation system that embraces Self Assessment System (SAS). In the SAS the taxpayer is authorized to carry out his own tax obligations on the basis of good voluntary compliance and the government only acts as the supervisor of the system.

II. LITERATURE REVIEW

Perspective Cognitive Theory

Studies on behavior, especially tax compliance behavior, can be seen from the psychological side. Approach through psychological aspects is done considering that in a country that embraces a democratic system, the relationship between taxpayers and tax authorities can be seen as a psychological contract (Feld and Frey, 2002). A psychological contract demands an equal relationship between taxpayers and tax authorities and the success of tax collection is highly dependent on how much the two parties trust each other and adhere to or fulfill this commitment in this psychological contract.

Studies in the field of psychology about factors that affect behavior, one of which can be evaluated through perspective cognitive theory approach. This theory is based on the assumption that behavior is a function of prominent information or beliefs about the behavior. Perspective cognitive theory explains that behavior emerges as a result of positive or negative responses to perceived stimuli (Robbins, 2001). In the view of the social cognitive perspective, the individual is seen as the figure of a self-organizing, proactive, self-reflective, and self-regulating system as a reactive organism that is shaped and protected by environmental forces or driven by deepest hidden impulses (Pajares, 2002). In a social cognitive perspective, individuals are perceived as capable of being proactive and self-regulating rather than being able to react and be controlled by biological or environmental forces. In addition, 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 perspective cognitive theory, the central factor of individual behavior is experience, understanding and knowledge (Robbins, 2001). Experience, understanding and knowledge can influence the behavior, attitudes and actions of individuals in the group (Mukhid, 2009) and individual intentions (behavioral intention) on that particular behavior.

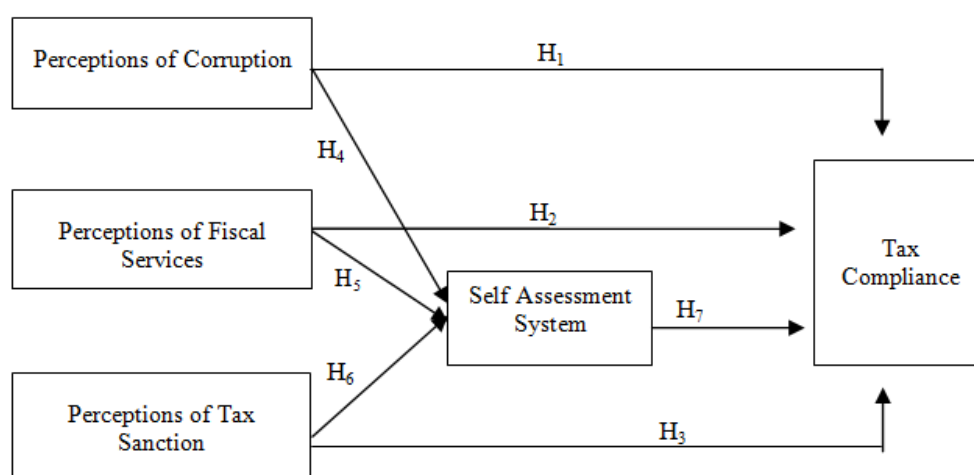
Perception involves a high degree of cognition in interpreting sensory information. The results of sensory information interpretation then cause behavior change. According to Robbins and Judge, (2009) behavior is the result of various types of experiences and their interaction with the environment manifested in the form of knowledge, attitudes and actions. The interaction between perceived objects ultimately results in both positive and negative perceptions of perceived objects. New behavior occurs when there is something necessary to cause a reaction, called the stimulus (Robbins, 2001 and Rahim, 2013).

Some experts distinguish the forms of behavior into three domains of knowledge, attitude, and action or often we hear with the term knowledge, attitude, practice (Rahim, 2013). In general, however, 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 a behavior that is still closed, occurs within the individual and can not be observed directly. This behavior is limited to attitude alone, there has been no real action. Active behavior (external response) is an open behavior, there are actions that can be observed directly, and followed by action that is real. Based on Ajzen (2005), individual behavior is influenced by intention (intention) to behave. Further, Ajzen (2005) explains that the intention to behave is influenced by three factors, first is behavioral belief, that is belief in the result of an outcome belief and evaluation on the result of the behavior. Confidence and evaluation of these results will shape the attitude variable of the behavior. The second is normative belief, which is the individual's belief in the normative expectations of others who become his referrals, such as family, friends, and tax consultants, and the motivation to achieve those expectations. This normative expectation forms the subjective norm variable for a behavior. Third is the control belief, the individual beliefs about the existence of things that support or inhibit his behavior and perceptions about how strong things are affecting his behavior. Control belief forms a perceived behavioral control variable.

In the context of compliance tax compliance behavior or non-compliance primarily starts from the perception that then encourages intention (intention) of the taxpayer. This intention or intention strengthens the taxpayer's belief that noncompliance in fulfilling the tax obligation will not cause any consequences on him. For example, the belief that the tax authorities will not conduct an examination, or the belief that no other party will report such non-compliance.

Conceptual Framework



Figures 1: Conceptual Framework

Perceptions of Corruption to Tax Compliance

Many people perceive and perceive that corruption is a misuse of authority (Klitgaard et al. 2002; Klitgaard, 2005); misbehavior, (Harinurdin, 2009) moral and ethical damages, low personal qualities (Waluyo, 2010) and causing losses to the state finances of Mauro, (2004); Picur and Belkaoui (2006); Alon and Hageman (2013). Corruption has hampered economic growth, investment and poverty alleviation of a country (Klitgaard, 2005). Corruption behavior by government apparatus has led to negative perceptions and increased distrust in society (Alon and Hagerman, 2013). The results show that corruption has decreased taxpayer compliance in paying taxes. Mauro (2004); Picur and Belkaoui (2006); found that high corruption practices have reduced the participation of citizens to participate in state financing. Even Klitgaard (2005) says that corrupt behavior has led to the tendency of taxpayers to avoid taxes. Dewi research results (2002); Alon and Hageman (2013) found that corrupt behavior of state organizers had a positive effect on taxpayer compliance. Even Klitgaard, et al. (2002); Christensen, (2011) says that the consequences of such corrupt behavior not only have an impact on taxpayer compliance but also domestic investment decline.

H1: Perceptions of corruption have a positive effect on tax compliance

Perceptions of the Fiscal Service to Tax Compliance

Fiscal services basically include taxation administration system that is easy and cheap for many people. In this context the easy, cheap, satisfying, simple and uncomplicated service of taxis and professional and transparent employees will foster the perception and trust in the community, especially the taxpayers. Perception over the service of tax authorities can affect taxpayer compliance (Yusof, et al, 2014). This perception develops with experience in implementing tax administration. The complicated administration and bureaucratic system as well as the many attachment documents as supporting tax reporting, will create the perception and impression

that dealing with taxes is very difficult and exhausting. This perception then develops and becomes a certain belief that tax administration is something that is difficult and exhausting. On the contrary a friendly fiscal service and a simple administrative system will foster the impression that dealing with taxes is not as difficult as imagined. With the motto "serve with a smile", then the taxpayer will voluntarily to meet his tax obligations.

Fasmi research results (2012); Maria, (2013); Yusof, et al (2014) and Serim et al, (2014); shows that the administrative system and fiscal services have a positive and significant impact on taxpayer compliance. From the description, the hypothesis in this study are:

H2: Perceptions of fiscal services have a positive effect on tax compliance

Perceptions of Tax Sanction to Tax Compliance

Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed, and obeyed. Tax penalties are a preventive tool for taxpayers not to violate the taxation norms (Mardiasmo, 2012). Taxpayers will fulfill their tax obligations if they consider that tax sanctions will be more harmful (Nugroho, 2006). Yadnyana, (2009) the indicators of such tax sanctions can be measured by indicators: law enforcement, justice, administrative and criminal sanctions and lawlessness. Various research results show that the taxpayer's perception of the tax sanction is related to the tax compliance level by the taxpayer. Gilligan and Richardson (2005); Purnomo, (2008); Harinurdin (2009); weak law enforcement for tax breaches has prompted taxpayers to pay no taxes. Yosuf, et al, (2014) suggests that the non-compliance of small and medium-sized entrepreneurs in paying taxes is caused by marginal tax rates and uneven sense of justice in law enforcement efforts by the tax department. Research Dewi (2002); Purnomo, (2008); Harinurdin (2009); Yosuf, et. al (2014) indicates that the application of tax sanctions has a positive effect on tax compliance. Saad, (2009) conducts research on small and medium entrepreneurs in North Africa. The results of his research indicate that the amount of sanctions applied by the government for tax breakers has increased taxpayer compliance in reporting his income. From the description of the research hypothesis that can be proposed are:

H3: The perception of tax sanction has a positive effect on tax compliance

Perceptions of Corruption to Self Assessment System (SAS)

In tax collection systems based on the self assessment system (SAS), poor perceptions of corruption have reduced the role and participation of communities in financing the state finances (Mauro, 2004, Picur and Belkaoui, 2006; and Alon and Hageman, 2013). Even these perceptions have given rise to the behavior of non-compliance by the public in paying taxes (Klitgaard, 2005). The results of Dewi (2002) and Alon and Hageman (2013) concluded that corrupt behavior of state officials has a positive effect on taxpayer compliance. This means that the higher the practice of corruption further lowers the level of taxpayer compliance. While Klitgaard (2005); Picur and Belkaoui (2006) the success of the taxation system adopted by a country has a positive relationship with the tight control of corruption by the country concerned.

H4: Perceptions of corruption have a positive effect on self assessment system

Perceptions of the Fiscal Service to SAS

In accordance with the concept of self assessment system in which taxpayers are required to voluntarily play an active role in fulfilling taxation obligations, the services provided by tax institutions become an important requirement to encourage taxpayer participation. When the fiscal services are perceived to be less than optimal, the objectives of the self assessment system are not achieved and tend not to be obeyed (Harinurdin, 2009). The results of Yusof, et al (2014) concluded that the absence of small and medium entrepreneurs in Malaysia in paying taxes due to tax administration of winding and less responsive tax officers. Fasmi (2012); and Maria, (2013); shows that the modernization of the tax system (fiscal service) has a positive and significant influence in the practice of self assessment system and the level of taxable businessman compliance. Even Serim et al. (2014) explains that tax institutions as public servants contribute to taxpayer non-compliance behavior in the self assessment system.

H5: Perceptions of fiscal services have a positive effect on self assessment system

Perceptions of the Tax Sanction to SAS

The consistency of the application of tax penalties for violators of the tax provisions will change the pattern of behavior and different viewpoints among the community that ultimately foster obedient behavior. Saad, (2009) found a small sanctioned tax effect on taxpayer compliance. Brotodihardjo (2012) adds strong imposition of sanctions will lead to individual attitudes and awareness to abide by the rules. The results of Saad's research, (2009); Palil and Mustapha, (2011); Yosuf et al. (2014) indicates that tax sanctions have a positive effect on taxpayer compliance. Even the research of Saad (2009) explains that the success of self assessment system is determined by the internal condition of the country that embraces this system. Perceptions of these tax penalties can be interpreted as part of the internal condition of a country. Therefore, the perception

of tax sanction may affect the self assessment system. From the description can be described research hypothesis as follows:

H6: The perception of tax finalities has a positive effect on self assessment system

Effect of SAS on Tax Compliance

In Law no. 6 of 1983 as amended the latest by Law no. 16 Year 2009 regarding KUP self assessment system is a taxation system that gives the taxpayer the authority to calculate, calculate, pay and self-report the amount of tax payable. The objective of the government to implement the self assessment system is to motivate taxpayers to carry out their own tax obligations as well as the creation of voluntary compliance, which in turn can improve compliance. The self assessment system approach emphasizes the importance of taxpayer voluntary compliance and responsibility (Saad, 2009; Palil and Mustapha, 2011). According to Saad (2009); Palil and Mustapha (2011) indicators of self assessment system success lies in the honesty of the taxpayer, good faith to implement it, active participation and high awareness of the taxpayer. The results of Saad's research (2009) showed that after the government adopted the self assessment system in tax collection, the taxpayer compliance rate in fulfilling its tax obligations continued to increase and had a positive influence. Palil and Mustapha, (2011) also found the same result, that with self-assessment system of taxpayer compliance continues to increase positively so that state revenues also show an increasing state. From the description can be hypothesized that:

H7: Self Assessment System has a positive effect on tax compliance

III. RESEARCH METHODS

Population in this research is company registered in industrial area MM 2100 Cibitung, West Java counted 191 companies. The unit of analysis is the respondent representing the company. Respondents in this study include financial managers, tax managers and accounting managers. Method of determining the number of samples is the method of saturated samples or census method (Sugiyono, 2009). Consideration of using financial managers, accounting managers and tax managers is that these three managers have functions and tasks that support each other (calculating, calculating, depositing and reporting) the tax payable to the company concerned. The reason for using companies listed in the MM2100 industrial estate is because of the ease of access when data collection, companies in the region have diverse activities, are national and international companies, and companies registered in the region have different levels of compliance. In this research data analysis method used is Structural Equation Modeling (SEM) with linear support structural relationships (LISREL) Version 8.80. by converting ordinal data into interval data (Sarwono, 2006).

Companies that are willing to study sample amount to 126 companies (39 companies with three managers and 87 companies with two managers) so that the total respondents amounted to 291. The questionnaire distribution is as follows:

Table 3: Distribution of Research Questionnaire

No	Description	Sum	%
1	The questionnaire was disseminated	291	100
2	The questionnaire did not return	53	18
3	The questionnaire is incomplete	19	8
4	The questionnaire is back and complete	219	74

IV. RESEARCH FINDINGS

Description of statistical data shows that the majority of respondents strongly agree with the items asked by the researcher is the average answer (mean) is between 4.36 (agree) and 5 (strongly agree).

Table 4: Statistic Deskriptive

Variable	N	Item	Min	Max	Mean	Std. Deviation
Perceptions of corruption	219	10	3,98	4,95	4,46	2,775
Perceptions of fiscal services	219	10	3,86	5,00	4,45	2,301
Perception of tax sanctions	219	10	3,85	4,93	4,42	2,505
Self Assessment System	219	10	3,75	4,96	4,46	2,721
Tax compliance	219	13	3,86	5,00	4,38	3,012

Hypothesis testing through Confirmatory Factor Analysis (CFA) was done on each research variable using SEM-LISREL 8.80. The results of CFA calculations for each variable are as follows:

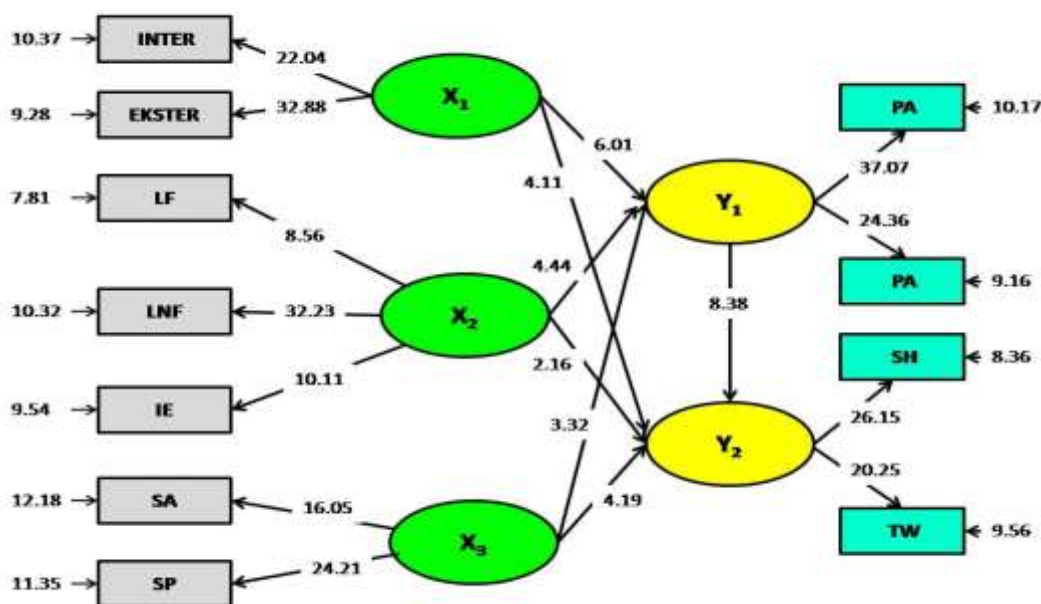


Figure 2

Table 5: Summary of Calculation Result of Line Coefficient and t count

Effect Type	Coeffisien lines	t-count	t-table	Result
Direct effect				
H _{1a} : X ₁ → Y ₂	0,24	4,11	1,96	Significant
H _{1b} : X ₂ → Y ₂	0,13	2,16	1,96	Significant
H _{1c} : X ₃ → Y ₂	0,25	4,19	1,96	Significant
H _{2a} : X ₁ → Y ₁	0,35	6,01	1,96	Significant
H _{2b} : X ₂ → Y ₁	0,28	4,44	1,96	Significant
H _{2c} : X ₃ → Y ₁	0,21	3,32	1,96	Significant
H ₃ : Y ₁ → Y ₂	0,53	8,38	1,96	Significant
Indirect effect				
X ₁ → Y ₂ on Y ₁	0,18	4,88	1,96	Significant
X ₂ → Y ₂ on Y ₁	0,15	3,92	1,96	Significant
X ₃ → Y ₂ on Y ₁	0,11	3,09	1,96	Significant

From figure 2 and table 5 it is seen that perceptions of corruption, fiscal services and tax penalties have a positive and significant effect on tax compliance. The result of hypothesis test on perception of corruption to tax compliance resulted in path coefficient 0,24 and t count 4,11. The value of t count of 4.11 is greater than the value of t-table of 1.96 which means that there is a positive and significant influence between the perception of corruption with tax compliance. Testing of perception variable on tax service to tax compliance also shows the existence of positive and significant influence to tax compliance. This conclusion can be seen from the path coefficient value of 0.13 and the t-count of 2.16. The value of t-count of 2.16 is greater than the value of t-table of 1.96 which means that the research hypothesis is acceptable. These findings indicate that perceptions (good/bad) on fiscal services can provide positive implications for taxpayer compliance. Likewise, the perception of tax sanctions has a positive and significant impact on tax compliance. The perception of the tax penalty resulted in the path coefficient of 0.25 and the t-count of 4.19. The value of t-count of 4.19 is greater than the value of t-table of 1.96 which means that there is a positive and significant influence between the perception of tax sanctions with tax compliance. This finding is in line with the description of statistical data in table 4 above which shows that the average respondent's answer is at 4.38 to 4.46. The average answer is in the statement agree and strongly agree that corruption, tax service and tax penalties affect tax compliance.

Perceptions of corruption, fiscal services and tax sanctions on self assessment systems also have a positive effect. Hypothesis test results where the path coefficient yields a positive value, and the t count is greater than the t table value. This means that the research hypothesis is accepted. This means that poor perceptions of corruption, fiscal services and tax sanctions affect the implementation of the self assessment system. The self assessment system of self assessment system on tax compliance also shows a positive and significant influence where the path coefficient obtained is 0.53 with t count of 8.38 and t table of 1.96. Because

the value of t count of 8.38 is greater than the value of t table of 1.96 then it can be ascertained that the self assessment system affect the taxpayer compliance behavior.

The results of this study also shows that the direct influence of the three exogenous variables X variables to variable Y is more dominant because the resulting path coefficient is greater than the indirect relationship through the intervening variable.

V. CONCLUSION

The results of this study indicate that there is a positive and significant influence between perceptions of corruption, fiscal services and tax sanctions on tax compliance. Perception of corruption (t-count 4,11), perception on fiscal service (t-count 2,16) and perception of tax sanction with t count 4,19 with positive path coefficient bigger than t-table value (1, 96) at a tolerable error rate of 5%. These results indicate that there is a positive and significant influence between the variables studied. Therefore, the result of this research is expected as input for related parties to change the strategy of eradication of corruption and change of service policy and law enforcement.

Because this study uses only three variables (perceptions of corruption, fiscal services and tax sanctions) in measuring taxpayer compliance rates, this is a limitation in this study. In accordance with the concept of self assessment system in which voluntary compliance becomes the main basis that distinguishes it from other systems, variables such as awareness, opportunity, environment, government policy and others become dominant factors that can also affect mandatory compliance taxes and need to be researched.

REFERENCES

- [1] Ajzen, Icek., (2005). Attitudes, Personality and Behavior, Second Edition, McGraw-Hill, New York, USA
- [2] Alon, Anna and Amy M. Hageman, (2013). The Impact of Corruption on Firm Tax Compliance in Transition Economies: Whom Do You Trust ? Journal Business Ethics, Vol. 116 pp. 479 – 494
- [3] Brotodihardjo, R. Santoso. (2012). Introduction to Tax Law Science, 3 edition, PT. Eresco Press, Bandung
- [4] Constitution Court of the Republic of Indonesia, (2015). Reporting Survey of Perception Corruption Around the Constitution Court, Jakarta
- [5] Christensen, Jhon, (2011). The Looting Continues: Tax Havens and Corruption, Jurnal Critical Perspectives On International Business, Vol. 7 No. 2, pp. 177-196
- [6] Dewi, Siti Nurfitriah Farah, (2002). Analysis of the Influence of Corruption on Domestic Investment Growth and Foreign Direct Investment (11 countries Asian 1995 – 2000), Thesis, Economic faculty, Indonesia University
- [7] Fasmi, Lasnofa, (2012). The Effect of Modernization of Tax Administration System on Tax Compliance Level of Taxable Entrepreneurs in Tax Service Office (KPP) Pratama Padang, Dissertation, Economic Faculties, Andalas University
- [8] Feld, Lars P., Bruno S. Frey, (2002). Trust Breeds Trust: How Taxpayers are Treated, Economics of Governance, Vol. 3, pp. 87-99.
- [9] Gilligan, George and Grant Richardson, (2005). Perceptions of Tax Fairness and Tax Compliance in Australia and Hongkong – A preliminary Study, Journal of Financial Crime Vol. 12, No. 4, 2005, pp. 331-343
- [10] Harinurdin, Erwin, (2009). Behavior Tax Compliance firm, Administration Since and Organization journal, Vol. 16 No. 2, p. 96 – 104
- [11] Klitgaard, Robert, Maclean-Abaroa, Ronald and Parris, H. Lindsey. (2002). Corrupt Cities: A Practical Guide To Cure and Prevention. (Translate Hermoyo: Eradicate corruption) Yayasan Obor Indonesia
- [12] Klitgaard, Robert. (2005). Controlling Corruption.” (Translate Hermoyo: eradicate corruption) Yayasan Obor Indonesia
- [13] Mardiasmo, (2012). Taxation. Ed. revision. Andi Offset Press, Yogyakarta
- [14] Mauro, Paolo. (2004). The Effects of Corruption on Growth, Investment, and Government Expenditure: A Cross-Sectional Analysis in Corruption and the Global Economy, Washington, D.C., USA
- [15] Maria, Delli, (2013). Influence of Modernization of Tax Administration System to Compliance Level of Taxable Entrepreneur in Tax Service Office Pratama Bandar Lampung. Darmajaya Business journal, Vol. 01 (01)
- [16] Mukhid, Abd., (2009). Self-Efficacy Cognitive Perspective Theory and Implication to Education, Tadris journal, Volume 4. (1)
- [17] Nugroho, Agus. (2006). Effect of Taxpayer's Attitude on Implementation of Fine Sanction, Fiscal Service and Tax Awareness to Taxpayer Compliance (Empirical Study on Individual Taxpayer in Semarang City), Dissertation, Pascasarjana Program, Diponegoro University
- [18] Palil, Mohd Rizal., and Ahmad Fariq Mustapha, (2011). Factors Affecting Tax Compliance Behavior In Self Assessment System, African Journal of Business Management Vol. 5 (33), pp. 12864-12872
- [19] Picur, Ronald D. and Ahmed Riahi-Belkaoui, (2006). The Impact of Bureaucracy, Corruption And Tax Compliance, Journal Review of Accounting and Finance, Vol. 5 pp. 174 – 180
- [20] Pohan, Chairil Anwar, (2014). Perspectives of Tax Compliance In Anti-Corruption Efforts, Journal of Accounting, Volume I, (02)
- [21] Pajares, Frank, (2002). Overview of Social Cognitive Theory and of Self-efficacy, in <http://www.emory.edu/Education/mfp/eff.html>. 2002. (aces June 2, 2017)
- [22] Purnomo, Adi. (2008). Effect of Taxpayer Awareness, Taxpayers' Perception of Tax Sanctions and Taxpayer's Passion for Taxpayer Compliance (Empirical Study of Taxpayers Registered at Tax Office Gubeng Surabaya). Dissertation, Accounting Doctoral Program, Business and Economic Faculty, Brawijaya University, Malang
- [23] Rahim, Syamsuri, (2013). The Effect of Ethical Judgment and Moral Reasoning Against Budget Slack With Intervening Variables Budget Participation and Organizational Commitment, Dissertation, Accounting Doctoral Program, Business and Economic Faculty, Brawijaya University, Malang
- [24] Republic of Indonesia, (2009). Law no. 16 of 2009 on General Provisions and Procedures of Taxation,
- [25] Robbin, Stephen P. (2001). Organization Theory : Structure, Design and Applications, (Translator Hadyana Pujaatmaka, Benyamin Molan.2006) Jakarta : Prenhalindo.
- [26] Robbin, Stephen P. and Timothy Judge, (2009). Organization Behavior, Salemba Empat, Jakarta
- [27] Saad, Natrah, (2009). Fairness Perceptions and Compliance Behavior: The Case of Salaried Taxpayers in Malaysia after Implementation of the Self-Assessment System, e-Journal of Tax Research, Vol. 8, No. 1, pp. 32-63

- [28] Sarwono, Jonathan, (2006). Converting Ordinal Data to Data Interval With Successive Interval Method (MSI), www.tekno.com
- [29] Serim, Nilgun, Betul Inam, and Delik Murad, (2014). Factors Affecting Tax Compliance of Taxpayers: The Role of Tax Officer The Case of Istanbul and Canakkale, *Business and Economics Research Journal*, Volume 5 Number 2 pp. 19-31
- [30] Sugiyono, (2009). *Statistic For Research*, Alfabeta, Bandung
- [31] Transparency International. 2009. *Global Corruption Report*. Cambridge: Cambridge University Press
- [32] Waluyo, Joko, (2010). Analysis of Corruption Causality Relationship, *Economic Growth and Poverty: A Cross-Country Study*, *Economic Bulletin*, Vol. 8 pp. 70-170
- [33] www.kemenkeu.go.id
- [34] www.pajak.go.id
- [35] www.it.or.id
- [36] Yadnyana, I Ketut. (2009). *The Effect of Moral and Taxpayer Attitude on Tax Compliance of Cooperative in Denpasar City*. Dissertation, Accounting Doctoral Program, Business and Economic Faculty, Brawijaya University, Malang
- [37] Yusuf, Nor Azrina Mohd, Lai Ming Ling and Yap Bee Wah, (2014). Tax Non-Compliance Among SMCs In Malaysia: Tax Audit Evidence, *Journal of Applied Accounting Research*, Vol. 15 No. 2, pp. 215-234