

Quality Services Moderation on Moral Impact of Taxpayers and Tax Penalties on Compliance Taxpayers

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Abstract

This study examines the effect of taxpayer morale and tax sanctions on taxpayer compliance with service quality as a moderating variable. This study uses a survey method by distributing questionnaires directly and via google form to individual taxpayers registered at KPP Pratama North Makassar. A simple random sampling method was used to draw samples in this study. Samples that can be processed are 280 individual taxpayers. Data analysis using Partial Least Square (PLS) through SmartPLS 2 software. The results of this study indicate that taxpayer morale has a positive effect on taxpayer compliance. Tax sanctions have a positive effect on taxpayer compliance. In addition, service quality does not moderate the effect of taxpayer morale on taxpayer compliance. Service quality weakens the effect of tax sanctions on taxpayer compliance.

Keywords: Taxpayer compliance, Taxpayer morale, Tax sanctions, Service quality

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1. Introduction

Taxpayer compliance is a taxpayer's behavior in carrying out tax obligations by applicable regulations. The level of taxpayer compliance is an essential factor in the realization of the tax revenue target. The realization of tax revenue is one of the main problems in taxation in Indonesia. This problem is about the tax ratio in Indonesia, which is still considered low below the standard. It is indicated by the tax ratio, which has fluctuated over the last 5 years (2014-2017). In 2014 the tax ratio was relatively high, up to 13.7%. In 2015 it was at 11.6, and in 2016 it fell again to 10.8 until, in 2017, it reached 10.7. Although in 2018 the tax ratio increased by 0.1% compared to the previous year, which was 11.5%, and in 2019 it was 11.9%, this figure is still far from the global standard of 15% (Financial Media, 2019). Thus, this reflects the low level of taxpayer compliance in fulfilling their tax obligations.

In 2017, the number of individual taxpayers at the North Makassar KPP was 80,136 WPOPs, with a compliance rate of 52%. In 2018 there were 90,578 WPOPs with a compliance rate of 48%, and in 2019 there were 98,963 WPOPs with a compliance rate of 40%. Of the many WPOPs at KPP Pratama North Makassar, most taxpayers have not complied with their tax obligations. It can be seen from the percentage level of taxpayer compliance in North Makassar KPP Pratama, decreasing every year.

Taxpayer compliance behavior is determined by how tight the supervision is carried out by the tax authority to grow the level of compliance of the taxpayer. Taxpayer compliance consists of internal and

external factors. Internal factors that come from within the taxpayer who is the trigger in carrying out their tax obligations. In contrast to external factors, which come from outside the taxpayer, such as the situation and environment around the taxpayer (Prabawa & Noviari, 2012).

Taxpayer morale is one of the internal factors that affect tax compliance which has a significant impact on tax payments and their avoidance. Taxpayer morale is a crucial determinant explaining why people are honest in tax matters (Cahyonowati, 2011). Taxpayers who have good morals as citizens in carrying out their tax obligations are different from citizens who do not have moral awareness. The results of previous studies found that taxpayer morale affected taxpayer compliance (Purnamasari & Sudaryo, 2018; Tsubira & Nkote, 2013; Cahyonowati, 2011). Different results were found (Salman, Sutrisno & Komarudin, 2008) and Mustikasari (2007), which stated that taxpayer morale did not affect taxpayer compliance.

Tax sanctions also influence the level of taxpayer compliance. Tax sanctions mean penalties for taxpayers who violate tax rules. Tax sanctions consist of 2, namely administrative sanctions and criminal sanctions. Taxpayers need to understand the applicable tax sanctions to find out the consequences of the actions that have been taken. The higher the sanctions will cause losses for non-compliant taxpayers so that tax avoidance is reduced. In addition, an increase in sanctions in causing a deterrent effect can be realized if the losses suffered due to the imposition of sanctions are much more significant than the potential gains (Dularif, 2019). The results of previous studies found that tax sanctions affect taxpayer compliance (Purnamasari & Sudaryo, 2018; Widuri & Wati, 2019 and Puspitasari, 2019). Different results were found by Oladipupo & Obazee (2015) and Meidawati & Azmi (2019) which stated that tax sanctions did not affect taxpayer compliance.

Improving taxpayer compliance must be supported by the best quality of service provided by the tax authorities to taxpayers. The performance of the tax authorities is seen from their seriousness in providing consulting services to taxpayers who do not understand taxation rules so that they understand their rights and obligations in taxation. The low quality of tax services will make taxpayers dissatisfied with their services and ignore the application of taxes regulated in the applicable tax laws and regulations (Puspita, 2016). Service quality affects taxpayer compliance (Jatmiko, 2006; Siregar, 2012 and Harmenita, 2016). Different results were found by Dicriyani & Budiarta (2016) which stated that service quality did not affect taxpayer compliance.

This research refers to the research conducted by Purnamasari & Sudaryo (2018). The similarity of this study with previous research is that they both examine taxpayer compliance with the same construct, namely taxpayer morals and tax sanctions. Researchers seek to deepen the research by adding service quality as a moderating variable. The difference between this research and previous research lies in the object of research, analytical test tools, and the addition of several instrument indicators used in this study.

Based on the explanation above, this study aims to provide empirical evidence regarding the effect of taxpayer morale and tax sanctions on taxpayer compliance. In addition, this study also provides empirical evidence regarding the effect of service quality as a variable that moderates taxpayer morale and tax sanctions.

The results of the study can provide benefits for taxpayers and tax authorities in improving taxpayer compliance. This research can encourage and motivate taxpayers to be more sensitive in fulfilling their obligations to pay taxes by applicable regulations to avoid tax sanctions/fines. Likewise, the taxpayer authority is more focused on good service quality to be provided to taxpayers. Thus, taxpayers and tax authorities both carry out their duties properly.

Theory of Moral Reasoning, This theory explains taxpayer compliance in terms of internal factors to see the moral level of taxpayers in fulfilling their tax obligations. This theory states that moral decisions are influenced by punishment or sanctions at a low level of moral reasoning, expectations for justice at a moderate level, and justice issues at the highest level. So that taxpayers who have moral principles will be more obedient in paying taxes than taxpayers who do not have it (Jiyanto, 2011). Deterrence Theory, One

of the theories related to taxpayer compliance is deterrence theory or prevention theory. This theory was first developed by Allingham & Sandmo (1972). This theory explains taxpayer compliance in terms of external factors that describe the potential costs and benefits obtained by the taxpayer for the chosen action and provides a deterrent effect to taxpayers who do not comply with applicable tax provisions. The deterrent effect is in the form of legal sanctions for illegal acts that have been carried out. Legitimacy Theory, This theory states that an entity has a relationship with the community to aim that the entity is in line with the social values that exist in society. This theory also states that entities continue to ensure that they have carried out activities by the boundaries and norms of society (Deegan et al., 2002). This theory is used to determine the level of compliance of taxpayers in fulfilling their obligations in complying with policies that have been issued by the government (tax authorities).

According to Nurmantu (2003), taxpayer compliance is a condition for taxpayers to fulfill all their tax obligations and rights. Taxpayer compliance consists of formal compliance and material compliance. Formal compliance is the taxpayer's state in fulfilling his tax obligations formally by the tax law. Meanwhile, material compliance is the condition of a taxpayer who substantively fulfills all material provisions of taxation according to the content and spirit of the tax law. Taxpayer morale is defined as intrinsic motivation arising from moral obligation or belief in contributing to society by paying taxes voluntarily to public provision (Cummings et al., 2005). Moral obligation is an individual norm that a taxpayer owns, but not all taxpayers have it (Bobek & Hatfield, 2003). Ethics, feelings of guilt, and life principles are essential in the moral obligation of each individual in carrying out something. In this case, moral obligations are not imposed from outside but appear within the individual himself. The moral aspect in the context of taxation is essential to improve taxpayer compliance because paying taxes cannot be separated from the taxpayer's behavior. The moral aspects in question consist of 2 (two), namely (1) moral obligations must be carried out by every taxpayer in fulfilling their tax obligations, (2) moral awareness related to the distribution/allocation of tax revenues (Salman et al., 2008). Taxpayers who have moral awareness in carrying out their tax obligations are undoubtedly different from taxpayers who do not have moral awareness. With this moral aspect, the level of compliance of taxpayers will increase.

According to Jotopurnomo (2013), sanctions are a negative punishment given to people who do not obey the rules, so it can be said that tax sanctions are adverse penalties given to taxpayers who do not obey/violate tax rules. Another definition of tax sanctions is the authority of the tax authorities to impose sanctions/fines on taxpayers who violate the applicable tax provisions (Ratmono, 2014). In other words, tax sanctions are a deterrent so that taxpayers obey and do not violate applicable tax regulations and guarantees to provide a deterrent effect to taxpayers to be more obedient in fulfilling their tax obligations by applicable tax rules.

Service quality is a measure to see whether taxpayers are satisfied or dissatisfied with the services provided by the tax authorities in fulfilling their tax obligations. Fiscal services provided are helping, managing, and preparing for taxpayers' needs (Jatmiko, 2006). Thus, service quality indicates a measure of the tax authority's service in fulfilling the taxpayer's wishes and expectations. Purnamasari & Sudaryo (2018) states that taxpayer morale influences taxpayer compliance. If the taxpayer has good morals and is high in complying with tax regulations, compliance will increase. Tusubira & Nkote (2013) found that taxpayer morale will increase taxpayer compliance if the taxpayer has a level of trust and satisfaction with the government to pay taxes. Taxpayers will automatically comply with tax rules if the taxpayer already has good morals (Cahyonowati, 2011). Based on this description, the following hypothesis can be formulated:

H1: Taxpayer morale has a positive effect on taxpayer compliance.

The tax sanctions imposed must have a deterrent effect on taxpayers who fail to comply with tax rules to improve tax compliance (Purnamasari & Sudaryo, 2018). Meanwhile, Widuri & Wati's research

(2019) proved a significant effect on tax sanctions on taxpayer compliance. The higher the sanction was given to the taxpayer, the lower the taxpayer's decision to avoid tax. Thus, sanctions are imposed to create compliance in performing their tax obligations. In line with Puspitasari (2019) research, it also shows that tax sanctions partially have a significant and positive effect on taxpayer compliance. Based on this description, the following hypothesis can be formulated:

H2: Tax sanctions have a positive effect on taxpayer compliance

Service quality includes a measure of how good the level of service provided by the tax authority is by the expectations of taxpayers in fulfilling their tax obligations (Jatmiko, 2006). The services provided by the tax authorities are helping, managing, and preparing for all the needs of taxpayers. It raises the expectation that good service quality will provide convenience to taxpayers who want to fulfill their tax obligations (Boonyarat, Sofian, & Wadecharoen, 2015). Every time the tax authority provides exemplary service to taxpayers, it is hoped to bring up good motivation from taxpayers to pay taxes (Caroko, Susilo, & Zahroh, 2015). This motivation that comes from the taxpayer's self is what is called the taxpayer's morale. Taxpayer morale also arises because of the awareness in taxpayers to pay taxes so that later it will positively impact state income (Nugroho & Zulaika, 2012). It shows that taxpayers who have good morals will be more obedient to the provisions set by the tax authorities and realize that fulfilling their tax obligations as an act of correct and positive behavior will increase taxpayer compliance in paying taxes (Pratiwi & Aryani, 2019). Based on this description, the following hypothesis can be formulated::

H3: Service quality strengthens the moral influence of taxpayers on taxpayer compliance

Public services indeed have predetermined standards to assist taxpayers in fulfilling their obligations. However, each tax service office must have different levels of service so that various perceptions arise from taxpayers (Firnanda, 2017). If the quality of services provided by the tax authorities provides satisfaction and convenience to taxpayers, they will be more obedient in fulfilling their obligations. In contrast, if the quality of services provided does not provide satisfaction, taxpayers tend to avoid taxes. If this happens, the taxpayer will be given sanctions by applicable regulations to deter negligent taxpayers. Sanctions with a high amount will make taxpayers more obedient in fulfilling their tax obligations (Santoso, 2008). Firnanda (2017) proves that service quality can strengthen the relationship between tax sanctions and taxpayer compliance. It shows that the tax authorities can build good trust with taxpayers so that taxpayers comply with tax regulations that have been set by not avoiding taxes. Based on this description, the following hypothesis can be formulated::

H4: Service quality strengthens the effect of tax sanctions on taxpayer compliance.

2. Research Design and Method

The approach used in this research is a quantitative approach through a confirmatory research survey method which is based on data collection through a questionnaire. The data collection method used is primary data. The effort used by researchers in obtaining primary data by distributing questionnaires directly to parties who can provide information about this research (WPOP). In addition, the researchers also distributed questionnaires via google form to make it easier for individual taxpayers to fill out online questionnaires. West and Southeast (Sulselbartra). Researchers used simple random sampling in sampling. Simple random sampling is a sampling method by selecting samples from members of the population randomly without regard to the strata in the population (Sekaran & Bougie, 2013: 247). Thus, any taxpayer who is in the KPP North Makassar has the opportunity to be used as a sample.

This study uses Partial Least Square or PLS to test the data analysis and hypotheses in this study

using SmartPLS 2 software to predict or explain the effect of the independent variable on the dependent variable (Sholihin & Ratmono, 2013).

3. Results and Discussion

Statistical Result

Based on the distribution of questionnaires conducted directly and through google form, the number of questionnaires that can be processed is 280 (70%) of the 399 questionnaires distributed. There were 121 questionnaires returned in person and 159 online questionnaires. The number of male respondents was 128 (46%), and female respondents were 152 (54%). Most of the respondents who participated in this study were aged 26-30 years, as many as 104 (37.142%) of the 280 respondents. The majority of respondents with the last education degree were 221 people (78.928%) out of 280 respondents. Most of them obtained tax information through counseling, as many as 126 people (45%) of the 280 respondents.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer morals	280	4	7	6,32	,720
Tax sanctions	280	3	7	5,58	,966
Service quality	280	4	7	5,84	,868
Taxpayer compliance	280	4	7	6,18	,836

The results of the descriptive statistics in table 1 show that the respondents gave positive responses to each variable indicator. The average value of the taxpayer moral variable is 6.32, the tax sanction variable is 5.58, the service quality variable is 5.84, and the taxpayer compliance variable is 6.18.

Table 2. Algorithm Test Results

	AVE	Composite Reliability	R Square	Cronbachs Alpha
KL	0.7603	0.9406		0.9211
KWP	0.6893	0.9391	0.5027	0.9239
MWP	0.6461	0.9161		0.8902
MWP * KL	0.7752	0.9904		0.9900
SP	0.6928	0.9185		0.8900
SP * KL	0.8241	0.9915		0.9911

Table 3. Hypothesis Test Results

Hypothesis	Independent Variable	Dependent Variable	Moderation	Coefficient	Value of t statistic	Information
H ₁	Moral taxpayer	Obedience taxpayer		0.9987	1.7733	Supported
H ₂	Tax sanctions	Obedience taxpayer		1.0631	1.8771	Supported
H ₃	Moral taxpayer	Obedience taxpayer	Quality Service	-1.5339	1.4045	Not Supported
H ₄	Tax sanctions	Obedience taxpayer	Quality Service	-1.5329	1.7516	Not Supported

The results of testing the validity of construct indicators can be seen from the convergent and discriminant validity. Convergent validity can be seen based on the value of the external loading factor. Based on the analysis results, the value of the outer loading of each indicator is > 0.70. If the value of the external loading factor > 0.70, then it can be said to be valid. The results of the discriminant validity test show that the cross-loadings value of each construct indicator has a higher value than the other constructs,

and the Average Variance Extracted (AVE) value of the construct indicator is > 0.50 . Furthermore, the reliability test shows that the value of Cronbach's alpha and Composite reliability value is above 0.70, so it can be concluded that the instrument used in this study is reliable. The result of the R Square value in this study is 0.5027. The independent variable of this study is only able to describe the dependent variable of 50.27%, and other variables outside this study explain the rest.

Discussion

Hypothesis 1 (H1) states that taxpayer morale has a positive effect on taxpayer compliance. The results of hypothesis testing obtained a coefficient value of 0.9987 with a t statistic value of 1.7733 (> 1.64). It shows that hypothesis 1 (H1) is supported. It can be concluded that taxpayer morale has a positive effect on taxpayer compliance. It shows that the higher the morale of the taxpayer, the higher the level of taxpayer compliance. The results of this study are in line with research conducted by Purnamasari & Sudaryo (2018), Tusubira & Nkote (2013) and Cahyonowati, (2011). The results of this study support the theory of moral reasoning, which states that morals influence every action taken by an individual. Taxpayers who have moral principles tend to be more obedient to fulfill their tax obligations than taxpayers who do not have morals. It can be concluded that taxpayers in North Makassar KPP Pratama currently have good morals in complying with the established tax regulations. Thus, taxpayers who have moral awareness in themselves are aware of the importance of taxes in developing a better country.

Hypothesis 2 (H2) states that tax sanctions affect taxpayer compliance. The results of hypothesis testing obtained a coefficient value of 1.0631 with a statistical t value of 1.8771 (> 1.64). That shows that hypothesis 2 (H2) is supported. It can be concluded that tax sanctions have a positive effect on taxpayer compliance. It shows that the higher the taxpayer's tax sanctions, the higher the level of taxpayer compliance. The results of this study are in line with research conducted by Purnamasari & Sudaryo (2018), Widuri & Wati (2019), and Puspitasari (2019). The results of this study support deterrence theory, which states that one should think more about the potential costs and benefits of the actions they take. This theory makes an analogy that every action has consequences according to the chosen action. Tax sanctions are a means of preventing illegal acts committed by taxpayers. The higher the tax sanction given, the taxpayer will always avoid the risk of fraud and loss for his actions. The tax sanctions given must provide a deterrent effect to taxpayers who fail to comply with tax rules to improve tax compliance. It can be concluded that taxpayers at KPP Pratama North Makassar already understand the risks accepted if they do not fulfill their tax obligations.

Hypothesis 3 (H3) states that service quality strengthens the moral influence of taxpayers on taxpayer compliance. The results of hypothesis testing obtained a coefficient value of -1.5339 with a t statistic of 1.4045 (< 1.64). It shows that hypothesis 3 (H3) is not supported. It can be concluded that service quality is not proven to strengthen the moral influence of taxpayers on taxpayer compliance. It proves that the quality of services provided by the tax authorities does not weaken or strengthen the moral influence of taxpayers on taxpayer compliance. It indicates that no matter how good the quality of services provided if there is no morale from taxpayers to fulfill their tax obligations, it will not necessarily increase taxpayer compliance. In other words, whether or not the quality of existing services does not guarantee taxpayers' compliance if it is not from their willingness to pay taxes. The results of this study are supported by Dicriyani & Budiarta (2016), who found that service quality does not affect taxpayer compliance. This study does not support the legitimacy theory, which states that there is a relationship between entities and society to achieve the same goal in complying with policies that the government has issued. It indicates that the quality of services provided by the tax authority has nothing to do with the morale of taxpayers in fulfilling their obligations. Taxpayers assume that the morale of taxpayers comes from themselves, not coercion from outside.

Hypothesis 4 (H4) states that service quality strengthens the effect of tax sanctions on taxpayer compliance. The results of hypothesis testing obtained a coefficient value of -1.5329 with a t statistic of 1.7516 (> 1.64). It shows that hypothesis 4 (H4) is not supported. It can be concluded that service quality weakens the effect of tax sanctions on taxpayer compliance. The results of this study are in line with research conducted by Fadilah & Panjaitan (2016), which states that service quality has a weakening effect between tax sanctions on taxpayer compliance. It indicates that the quality of services provided is still lacking and not in line with the expectations of taxpayers. If the quality of service is poor and tax sanctions are also weakened, the level of taxpayer compliance will decrease. This study does not support the legitimacy theory, which states that there is a relationship between entities and society to achieve common goals in complying with policies that the government has issued. In this case, the tax authorities have not been able to meet the expectations of taxpayers on their rights and obligations in fulfilling the policies issued by the government. Taxpayers are not satisfied with the quality of services provided so that taxpayers are not afraid of the tax sanctions given, so they tend to avoid taxes. Therefore, the tax authorities need to pay attention to the quality of tax services and emphasize sanctions in taxation to taxpayers to be more obedient in fulfilling their obligations.

4. Conclusions

This study aims to determine the effect of taxpayer morale and tax sanctions on taxpayer compliance. In addition, this study also aims to determine the effect of service quality moderation on taxpayer morale and tax sanctions on taxpayer compliance. The results of the study prove that mandatory morale affects taxpayer compliance. It indicates that the higher the morale of the taxpayer, the higher the taxpayer's compliance. The results of the study also found that tax sanctions affect taxpayer compliance. It indicates that the higher the sanction given by the tax authority, the more obedient the taxpayer is in fulfilling his obligations. This study proves that service quality does not moderate the effect of taxpayer morale on taxpayer compliance. It indicates that service quality does not weaken or strengthen taxpayer morale towards compliance. Whether or not the quality of services provided does not necessarily encourage the morale of taxpayers in fulfilling their obligations. Furthermore, this study finds that service quality weakens the effect of tax sanctions on taxpayer compliance. It indicates that tax sanctions are emphasized, and the quality of service needs to be improved.

This research is inseparable from several limitations: The researcher only involves individual taxpayers registered at the North Makassar Tax Office. The number of samples obtained is only 70% of the sample, so it is still considered unsatisfactory. It is because the study was conducted during the COVID-19 pandemic. In addition, although the sample in this study is quite large, this study is only able to explain 50.27% of the factors that affect taxpayer compliance. That is because the variables used in this study still lack in explaining their effect on taxpayer compliance. The suggestions that researchers can convey are to improve taxpayer compliance, the tax service at the North Makassar KPP Pratama should be more considered and improved. In addition, for further researchers to add some variables that are not used in this study to determine the factors that can increase taxpayer compliance.

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