

The Examination of Tax Evasion Behavior of Tax Payers from The Perspective of Planned Behavior Theory

Made Arie Wahyuni

Department of Accounting
Faculty of Economics
Universitas Pendidikan Ganesha
ariewahyuni@undiksha.ac.id

I Putu Julianto

Department of Accounting
Faculty of Economics
Universitas Pendidikan Ganesha
putujulianto@undiksha.ac.id

Ni Wayan Yulianita Dewi

Department of Accounting
Faculty of Economics
Universitas Pendidikan Ganesha
yulianitadewi@undiksha.ac.id

Abstract- This study aims to examine: (1) the impact of attitudes of non-compliance with tax evasion practices with non-compliant behavioral intentions as intervening variables, (2) the effect of low subjective norm on behavioral practices of tax evasion with the intention as an intervening variable, (3) the effect of low perceived behavioural control against the practice of tax evasion behaviour with intent as an intervening variable, (4) the effect of non-compliant behaviour intention to conduct with the practice of tax evasion. The main data in this research was a questionnaire. The population in this study were individual taxpayers which registered in the Kantor Pajak Pratama Singaraja. The samples were determined using insidental sampling technique through Slovin formula and this research method analyzed 270 respondents.

Data were analyzed using multiple regression analysis. The results show that (1) the attitude of non-compliance has a direct and indirect influence on the practice of tax evasion practices with non-compliant behavioral intentions as an intervening variable, (2) low subjective norms are shown not have a direct influence on the behaviour of tax evasion practices. However, the low subjective normis proved to have an indirect influence on the behavior of the tax evasion practicewith intent as an intervening variable, (3) the effect of low perceived behavioural controlhas a directly effect or indirectly effect to the behaviour of the tax evasion practice with the intention to disobey as an intervening variable, (4) intention to disobey has no influence on the behaviour of tax evasion practices.

Keywords: *attitude, subjective norm, perceived behavior control, intention and tax evasion*

I. INTRODUCTION

In the self-assessment system taxpayers are required to always obey in the tax system. In addition, there is also a need to understand acts that regulate the application of the effective tax system. Through the self assessment system, it is hoped that it will be easy to get the needed information. However, based on the reality, not all the potential of the tax can be identified. This is because many taxpayers have not got an awareness of the importance of fulfilling tax obligation. Taxpayers are still unwilling to participate together with the government to make the society prosperous, since taxes are still regarded as a burden. Obedience in the tax system becomes important since the obedient taxpayers will raise revenue in the tax sector. Taxpayers are said to be obedient in the tax system when they obey to pay taxes according to the effective regulation. This was recognized by one of the officials of the Directorate General of Tax (Laili, 2013) who

stated that the obedience of the taxpayers is the important factor in realizing the tax revenue target.

One of the related institutions that plays an important role in collecting taxes from the society is *Kantor Pelayanan Pajak (KPP) / Tax Service Office*. KPP plays an important role in giving services to taxpayers who need help when there is a problem in calculating, paying, and reporting their taxes. KPP tries to impelement all the provisions and regulations that have been stipulated or instructed by the Directorate General of Tax effectively, among other things, by providing some facilities to make it easy for taxpayers to do things related to taxes, especially to hand in Surat Pemberitahuan (SPT) Tahunan (annual notice). SPT is an input or a report to the government about the state revenue from the taxation sector. According to Mardiasmo (2011), SPT is a letter that is used by a taxpayer to calculate and pay taxes based on the provisions in the effective act and regulations.

The following are data of the reports of SPT by individual taxpayers reported to KPP Pratama Singaraja Based on the data obtained about the growth in ratio of obedience in handing in SPTs from all the taxpayers can be seen from the following table:

TABLE I. TABEL 1 RATIO IN OBEDIENCE IN HANDING IN SPT TAHUNAN PPH IN THE PERIOD 2012-2017

Tax Year	Total of Listed Tax Payers	Taxpayers SPT (indivual)	Realizations SPT (indivual)	Ratio Obedience (%)	Ratio Disobedience (%)
2012	51,880	42,736	29,656	69	31
2013	56,842	45,502	29,925	65	35
2014	63,255	45,690	28,516	62	38
2015	67,814	43,163	24,031	56	44
2016	73,300	48,976	33,201	68	32
2017	79,406	48,702	33,907	70	30

From the table above is shown the development in ratio in obedience to hand in *SPT Tahunan* from 2012- 2017. From the achievement in the ratio in obedience obtained, it can be seen that there was an increase in achievement in 2013, however it

decreased in 2015. Thus, the achievement in ratio in obedience was still below the target specified in Renstra Kemenkeu 2015-2019, The strategic planning of the Ministry of Finance for 2015-2019, in which every year there is an increase in target at 2.25% from 70% in 2015 to 80% in 2019 (Lakin DJP, 2016).

The worse disobedience of taxpayers (worse than not handing in SPT on time) is the intended disobedience by reporting only part of business activities. This is what is called tax evasion. According to Lebukhan (2011) tax evasion is the case in which a taxpayer reports taxes whose amount is not the same as the decided amount, the taxpayer was wrong in calculating, handing in, reporting his or her taxes, and there is a possibility that the taxpayer hides part of his or her income so that the amount of the taxes that is paid is less than the real one (understatement of income) on the one hand, and or reporting the cost that is higher than the real one (overstatement of the deductions) on the other hand. The worst for of tax evasion is when a taxpayer does not report his or income at all (non-reporting of income).

The behavior of the taxpayer to do tax evasion as explained before is not a new thing anymore. Many experts from various fields such as sociology, psychology, and anthropology developed many models of prediction of behavior that have been adopted to predict tax evasion behaviors. One of the models is the theory of planned behavior, TPB) that was for the first time developed by Icek Ajzen in 1985 and has been implemented by many researchers in taxation such as Damayanti (2012). Hidayat and Nugroho (2010) and Arniati (2009). This theory states that individual behavior is determined by intention, while intention can be influenced by the components of attitude toward behavior, subjective norm, and control of perceived behavior. Among the three components, perceived control of behavior is believed to play the most strategic role in predicting someone's intention to behave, even it can directly influence behavior without considering the intention aspect first (Ajzen, 1991; Sommer and Haug, 2011; Al-Suqri and Al-Aufi, 2015).

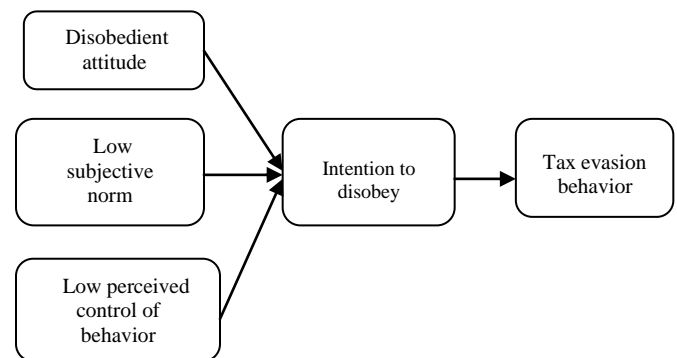
This is interesting to be investigated since tax evasion is one of the violations against the law, on the other hand, tax evasion behavior can cause the nonrealization of the sources of income. Maximally, It was this that motivated the researcher to predict tax evasion behavior of the taxpayers in Singaraja area using the theoretical framework of Theory of Planned Behavior, according to which behavior intention has a relation that causes an individual to behave (Rahayu, 2014; Pangestu and Rusmana, 2012; Salman, 2007). This was based on the findings of research in the taxation sector in earlier about taxpayer's underlying behavior that caused him or her to act in accordance with the law and regulation or the other way around.

II. LITERATURE REVIEW

The theory that underlie this study was theory of planned behavior. This theory was developed by Ajzen which was a development of theory of reasoned action that stresses on behavioral intention as the effect or result of a combination

of some beliefs. Intention is the conception of planned action in reaching the goal. The intentional factor becomes a reflection of motivational aspects that influence behavior and become the indication of how strong is the individual desire and effort in trying to realize his or her behavior. This can be said that generally the stronger an individual desire to behave, the higher the probability of the behavior to be realized.

Theory of Planned Behavior (TPB) has three basic components as the factors that are independently believed to be the main causes of the emergence of an individual intention to behave (Al-Suqri and Al-Aufi, 2015). The first component is Attitude Toward the Behavior (ATB) that refers to the degree of goodness or badness of a behavior and the individual evaluation of the behavior that becomes the focus of his or her attention. Logically, an individual will evaluate a behavior as good or bad if it can give a positive or negative consequence. The second component is subjective norm (SN) as the external factor that is related to perceived social pressures that the individual gets to do or not to do the behavior in question. Subjective norm is perceptions about the agreement from the people who have close relation and are regarded important by the individual (for example, family, friends, etc.) in relation to the behavior that he or she is doing. The third component is perceived behavioral control (PBC) that refers to the degree of ease or difficulty perceived to do the behavior. This component consists of the ownership of resources, ability, chance and time needed to be involved in the specific behavior. The relations of the variables in TPB can be presented diagrammatically as in Figure 1.



Ajzen (2005) states that attitude toward behavior is determined by beliefs in the consequence of the behavior or in short it is called behavioral beliefs. These beliefs can strengthen attitude toward the behavior if based on the evaluation made by the individual, data that are obtained that show that the behavior can give some benefits to him or her. In relation to tax disobedience, the attitude toward tax disobedience will develop when the taxpayer has beliefs and evaluation that favor the disobedience. A study by Wanarta and Mangoting (2014) proved that disobedient attitude toward tax has a positive and significant effect on intention to do tax evasion. The taxpayers that have a positive attitude toward tax disobedience will have a strong intention of tax evasion. The studies by Alleyne *et al.* (2017), Bobek and Hatfield (2003), Smart (2003) and Alvin (2014) also showed that attitude has a

positive and significant effect on the corporate taxpayer's obedience to pay taxes. However Oh and Meng See (2011) and Hidayat (2010) stated that an individual tax disobedient attitude does not always have an effect on his or her intention not to obey. An individual attitude has an inverse relation to his or her intention to obey or disobey. Based on the explanation above the first hypothesis of this study was:

H₁ : attitude of disobedient has a positive effect on tax evasion practice behavior of with the intention not to obey as intervening variable.

Subjective norm is perceived social control to do or not to do a certain behavior. Subjective norm is developed from normative beliefs, that is, individual beliefs of the individual normative expectation or the expectation of others who become the references such as friends, other taxpayers, tax officials, tax consultants, the surrounding environment to approve or to refuse to do a behavior given and the motivation that they give to the individual to behave (Ajzen, 1991). In taxation, subjective norm also influences individual intention to behave disobediently in paying taxes. The taxpayers who do not obey the rule and regulation decided by the tax office, will tend to do deviations such as doing tax evasion. When an individual has a distinct norm, then the tendency to do tax evasion will decrease.

Results of the studies done by Wenzel (2004), Cullis and Savoia (2011) and Alleyne *et al.* (2017) show that subjective norm does not influence taxpayer's obedience. The results of studies by Purbo (2011) and Bobek and Hatfield (2003) also show that subjective norm has a positive and significant effect on taxpayer's obedience. Based on the explanation above, then the second hypothesis of the present study was:

H₂ : low subjective norm has a positive effect on tax evasion practice behavior with the intention not to obey as intervening variable.

Perceived control of behavior is one of the factors that influence individual intention to do a behavior. The control of this behavior is directed to the perception whether the individual is capable or not of doing the behavior and reflects past experiences, for example, obstacles or hindrances anticipated. According to Ajzen (2005) if the individual behavioral control condition is strong and convincing then the individual will increasingly train himself or herself to do the behavior so that he or she will become more convinced of his or her ability (self-efficacy). It is here the role of the behavioral control in strengthening individual motivation to determine his or . Otherwise, when this behavioral control is weak, then the individual will not have the opportunity to try and does not know to whom he or she will get help if he or she has problems, so that the role of the belief of being able to control does not directly have an influence on the behavior but it only strengthens its intensity (Ramdhani, 2009).

The study done by Marthadiansyah *et al.* (2013) showed that the greater the opportunity available the smaller the problem faced so that the individual perceived control of behavior will become greater and the individual will have the intention to do the behavior. Ernawati and Purnomosidhi (2011) who did a study of corporate taxpayers at KPP

Pratama Jakarta Pluit proved that perceived control of behavior has a significant effect on taxpayers intention to behave obediently. A different result was shown by studies done by Alvin (2014) and Hidayat and Nugroho (2010) that perceived control of behavior does not always reflect individual intention to behave. Although initially the degree of an individual perceived control of behavior is high, this can cause low intention of doing tax obedient behavior. From the explanation above, the third hypothesis in this study was:

H₃ : low perceived control of behavior has a positive effect on tax evasion practice behavior with the intention not to obey as intervening variable.

According to Jogiyanto (2007) intention is the desire to do a behavior. Intention is not always static, but it is indicated with the tendency and decision. In relation to tax evasion, the tendency is the inclination or desire of the individual taxpayer to evade taxes in his or her obligation to pay taxes. Tax evasion behavior is one of the forms of the taxpayer's oppositions to fix in collecting taxes.

According to Permatasari and Laksito (2013) tax evasion is an effort or way done to reduce or even remove the amount of taxes to be paid and is a form of violation and does not go parallel to the provision in the tax regulation. Thus it can be said that an intention to evade taxes is an individual tendency to disobey.

The results of studies done by Hanno and Violette (1996) in Mustikasari (2007) and Ernawati and Bambang (2010) proved that an intention has a positive effect on taxpayer's obedience. But on the contrary, the study done by Oktaviani (2015) proved that intention does not have an effect on taxpayer's obedience. From the explanation above then the fourth hypothesis is:

H₄ : behavioral intention of disobedience has a positive effect on tax evasion practice behavior.

III. RESEARCH METHODS

The population of this study consisted of all individual taxpayers listed at KPP Pratama Singaraja. The sample was individual taxpayers listed at KPPPratama Singaraja. One of techniques used in determining the sample size was by using Slovin's formula to determine the number of minimal sample size at 5% degree of error (Sugiyono, 2013). From the individual taxpayers (48,702) the minimal number of taxpayers that are listed at KPP Singaraja was 397. The data in this study were collected using questionnaire. Questionnaire is the technique of collecting data by giving a set of written questions or statements to the respondents to be answered by them (Sugiyono 2009). Questionnaire consists of a number of questions that were going to be distributed to the taxpayers met directly by the researcher The scale used in writing the questionnaire was Likert scale. The questionnaire used in this study was the questionnaire developed by Putri (2014) that is related to attitude toward behavior, subjective norm, and perceived control of behavior. While for questionnaire on tax evasion the questionnaire developed by Sari (2015) was used.

The sampling method used incidental sampling, that is the people whom were accidentally met by the researcher were used as sample whom were regarded as relevant sources of data about their evaluation of the variables in this study. The data collection was done by using questionnaire with the range of answers using Likert scale with 5 gradational scales. Fifty four questionnaires were not returned and 73 were not fully filled in. Thus, the number of questionnaires that could be processed was 270.

The method for analyzing data was multiple regression analysis with 2 equations:

$$Z = b + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon \dots \dots \dots (1)$$

$$Y = b + b + b_1X_1 + b_2X_2 + b_3X_3 + b_1Z_1 + \epsilon \dots \dots \dots (2)$$

Keterangan :

- Y = tax evasion practice
- b = constant
- b₁, b₂, b₃, b₄ = regression coefficient
- ε = intervening variable
- X₁ = disobedient attitude
- X₂ = low subjective norm
- X₃ = low preceived control of behavior
- Z = intention not to obey

IV. RESULTS AND DISCUSSION

According to Ghozali (2007) a condition for a regression model that should be met in order it can be called an empirical model is it has to go through a series of classical assumption tests which include normality test, multicollinearity test, and heterocedasticity test.

1) Normality

A good regression model is the one with normal data distribution. The testing of data normality is done by Kolmogorov-Smirnov test. The normal distribution can be measured by graphic analysis. The data are normally distributed when the result of Kolmogorove-Smirnov test shows a significance level abve 0.05 (Ghozali, 2006). The result of testing of normality is as follows:

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		270
Normal Parameters ^{a,b}	Mean	0.0000000
	Std Deviation	6.43948463
Most Extreme Difference	Absolute	0.078
	Positive	0.078
	Negative	-0.049
Kolmogorov-Smirnov Z		1.278
Asymp. Sig. (2-tailed)		0.076

As shown in the table the value of probability of the test of Kolmogorov Smirnov was at 0.076 that lies above 0.05. This shows that the regression model has met the residual value that has a normal distribution.

2) Multicollinearity

Multicollinearity test is done by analyzing correlation between the independent variables in Tolerance value and Variance Inflation Faktor (VIF) in Collinearity Statistics

(Ghozali, 2006). If the result of Tolerance test shows that there is no independent variable that has tolerance value less than 0.10, meaning that there is no correlation between independent variables with the value more than 95% (Chozali, 2006).

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
1 (Constant)	5.386	0.000		
Attitude	12.059	0.000	0.843	1.187
Norm	5.274	0.000	0.798	1.253
Control	-1.112	0.911	0.862	1.160
Intention	3.607	0.000	1.000	1.000

Based on the table it is seen that the result of VIF calculation also shows the same thing, that is, no independent variables have an VIP value of above 10. Thus, it can be concluded that no multicollinearity among the independent variables in the regression model.

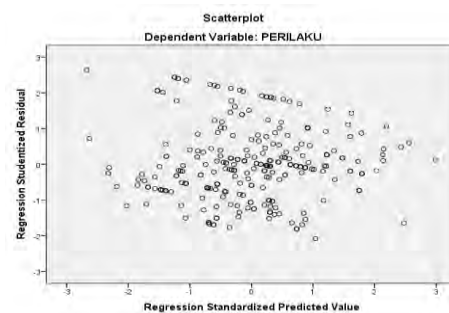
3) Heteroskedastisity

A good regression model is the one which has homokedastisity and no heteroskedasity. The testing of heteroscedasticity is done by using Glejser test. Glejser test is done to regress abosolute values against the independent variables. If no independent variables have a significant effect on the dependent variable, then it he model has no heteroscedasticity.

Glejser Test

Model	Standardized Coefficients	t	Sig.
	Beta		
1 Constant)		2.650	0.009
Attitude	0.171	2.183	0.230
Intention	0.044	0.539	0.591
Norm	0.024	0.347	0.729
Control	0.200	3.204	0.142

The result of the heteroscedasticity using Glejser test in the table above indicates the the value of the probability of the significance is above 0.05. Thus, it can be said that the regression model used does not have any heteroskedastisity.



In the testing of heteroscedasticity it is also done with Scatterplot graph. If there is a certain pattern, like dots that for a certain pattern that is regular (wavy, spreading and narrowing), it indicates that heteroscedasticity has occurred. Otherwise, if there is no clear pattern and the spreading dots above or below figure zero at axis Y, then there is no heteroscedasticity.

A. Determination Coefficient

Determination coefficient is used to measure the capability of the model in explaining independent variables.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.333 ^a	0.111	0.098	6.264	1.637

The multitude of the determination coefficient (Adjusted R²) in the table is 0.098 or 9.8 % . This means that the capability of the explaining variables (in this case, attitude, subjective norm, perceived control of behavior, and intention simultaneously have some effect on tax evasion is 90.2% (100% -25%) accounted by other variables than the explaining variables above.

The testing of the first and the third hypotheses was done by using statistical t test. The statistical t testing in principle shows to what extent is the effect of one independent variable on the variation in the dependent variable. Based on the result of the testing using multiple linear regression the following results were obtained:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
l (Constant)	6.014	1.117		5.386	0.000
Attitude	0.537	0.045	0.571	12.059	0.000
Norm	0.147	0.028	0.257	5.274	0.000
Control	-0.003	0.029	-0.005	-0.112	0.911

While for the fourth hypothesis, it was done as follows using the second regression equation:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
l (Constant)	5.187	1.957		2.650	0.009
Attitude	0.201	0.092	0.171	2.183	0.030
Norm	0.017	0.049	0.024	0.347	0.729
Control	0.154	0.048	0.200	3.204	0.002
Intention	0.055	0.102	0.044	0.539	0.591

The result of the output in equation (1) yielded the followings:

$$Z = b + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

$$Z = 6,014 + 0,571X_1 + 0,257X_2 - 0,005X_3 + \varepsilon$$

The standardized beta variable of attitude is 0.571 at sig. 0.000, that of the subjective norm is 0.257 at sig. 0.000 and that of perceived control of behavior is -0.005 at sig. 0.911. This means that only attitude and perceived control of behavior that influence an individual intention to do tax evasion

While in the SPSS output on the regression equation (2) the following multiple linear regression equations are obtained:

$$Y = b + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z_1 + \varepsilon$$

$$Y = 5.187 + 0.171X_1 + 0.024X_2 + 0.200X_3 + 0.044Z + \varepsilon$$

The standardized beta of attitude is 0.171 at sig. 0.030. That of subjective norm is 0.024 at sig. 0.729, that of perceived control of behavior is 0.200 at sig. 0.044 and that of intention is 0.044 at sig. 0.729. This means that attitude and perceived control of behavior have an effect on behavior.

B. The effect of disobedient attitude on Tax Evasion Behavior with Intention to Disobey as Intervening Variable

The result of the hypothesis testing of H₁ on the direct effect of disobedient attitude toward tax evasion practice shows that the standardized coefficient of the beta value is 0.171 at sig. 0.030. Thus, sig.0.030 < sig. 0.05, which means that a disobedient attitude has a direct effect on tax evasion behavior. While the indirect effect of disobedient attitude with intention to disobey as intervening variable shows that standardized coefficients of beta value = 0.571 x 0.044 = 0.025 with significance level of 0.000. Therefore, the sig value 0.000 < 0.05, so the disobedient attitude has an indirect effect on tax evasion behavior. That if the taxpayer has an obedient attitude toward the tax regulation that has been decided by the government (fiscus), then the taxpayer will not do tax evasion practice. On the contrary, if an individual has a disobedient attitude toward the tax regulation, then he or she will tend to do tax evasion to minimize his or her tax burden by cheating.

C. The effect of Low Subjective Norm on Tax Evasion with Intention as Intervening Variable

Result of hypothesis testing of H₂ on direct effect of low subjective norm on tax evasion practice shows the standardized coefficient of beta value is 0.024 at sig.0.7289. Thus, the value sig.0.030 > sig.0.05, thus low subjective norm does not have a direct effect on tax evasion practice. While the indirect effect of low subjective norm that refers to tax evasion practice with intention as intervening variable shows the standardized coefficient of beta value = 0.257 x 0.044 = 0.011 at sig 0.011. Thus, since the value of sig.0.011 < sig.0.05, low subjective norm has an indirect effect on tax evasion practice.

This test result indicates that the more the number of taxpayers with low subjective norm toward the tax regulation the higher the tendency to do tax evasion. On the contrary, the lower the subjective norm toward the tax regulation, the lower the tendency of taxpayer to do tax evasion.

D. The Effect of Low Perceived Control of Behavior on Tax Evasion Practice with Intention as Intervening Variable

Result of hypothesis testing of H₃ on the direct effect of low perceived control of behavior on tax evasion practice, shows the standardized coefficient of beta value is 0.200 at sig.0.002. Thus, the value of sig. 0.002 < sig.0.05, then low perceived control of behavior has a direct effect on tax evasion practice. While the indirect effect of low perceived control of behavior, that refers to tax evasion practice with intention as intervening variable shows standardized coefficient of beta value = -0.005 x 0.044= -0.000 at sig. 0.911 thus the value of

sig. 0.911 > the value of sig. 0.05, then low perceived control of behavior does not have any direct effect on tax evasion practice.

This result indicates that the more the number of taxpayers with low perceived control of behavior toward the tax regulation, the higher the tendency to do tax evasion. On the contrary, the smaller low perceived control of behavior toward the tax regulation, the smaller the tendency of a taxpayer to do tax evasion.

E. The Effect of Intention to Disobey on Tax Evasion Practice

The result of hypothesis testing of H4 on the effect of intention to disobey on tax evasion practice shows standardized coefficient of beta value = 0.004 at sig. 0.591. Thus the value of sig. 0.591 > the value of sig. 0.05, then low perceived control of behavior does not have an effect on tax evasion practice.

This result shows that if an individual intention to disobey becomes higher, that individual does not necessary has a tendency to do tax evasion. The effect of the insignificant intention to disobey on tax evasion practice shows that tax evasion performed is not influenced by the intention to disobey.

V. CONCLUSION

Based on the formulation of problems, aim, theoretical foundation, hypotheses and results of the study then the following conclusions can be made:

- 1) The result of the study proved that attitude that refers to disobedience has direct and indirect effects on the intention to disobey as intervening variable on tax evasion practice.
- 2) Low subjective norm turns out not to have a direct effect on tax evasion practice but low subjective norm turns out to have an indirect effect on tax evasion practice with intention as intervening variable.
- 3) Low perceived control of behavior has direct and indirect effects on tax evasion practice with intention to disobey as intervening variable.
- 4) Intention to disobey does not have any effect on tax evasion practice. This shows that the higher an individual intention to disobey, does not necessarily cause the individual to have the tendency to do tax evasion. The insignificant effect of the intention to disobey on tax evasion behavior that is performed does not influence the intention to disobey.

REFERENCES

[1] Al-Suqri, Mohammed Nasser and Al-Aufi, Ali Saif, 2015 Information Seeking Behavior and Technology Adoption: Theories and Trend. IGI Global

[2] Alvin, Aloysius. 2014. Pengaruh Sikap, Norma, Subyektif dan Kontrol Perilaku Yang Dipersepsikan Staff Pajak Terhadap Kepatuhan Pajak Wajib pajak Badan. Artikel. Tax and Accounting Review, Vol 4, No. 1, 2014

[3] Ajzen, Icek. 1991. *The Theory of Planned Behavior. Organizational Behavior and Human Decision Processes*, 50,pp.179-211

[4] Arniati. 2009. Peran *Theory of Planned Behavior* dan Etika terhadap Ketaatan Pajak. Politeknik Batam. 2009

[5] Bobek, Donna D., and Richard C. Hatfield. 2003. An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting* 15: 14-38.

[6] Damayanti, Fitri. 2012. Pengaruh Fasilitas Drop Box, E-SPT, dan E-Filling Dalam Penyampaian Surat Pemberitahuan (SPT) Terhadap Kepuasan Wajib Pajak

[7] Ernawati, Widi Dwi dan Bambang Purnomosidhi. 2010. Pengaruh Sikap, Norma Subjektif, Kontrol Perilaku yang dipersepsikan dan Sunset Policy Terhadap Kepatuhan Wajib Pajak dengan Niat sebagai Variabel Intervening. Jurnal Program Pasca Sarjana Magister Akuntansi Politeknik Negeri Malang dan Universitas Brawijaya

[8] Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Cetakan Keempat. Semarang: Badan Penerbit Universitas Diponegoro. Ghozali, Imam, 2007, *Aplikasi Analisis Multivariate Dengan Program SPSS*, Universitas Diponegoro, Semarang.

[9] Hidayat dan Nugroho. 2010. Studi Empris *Theory of Planned Behavior* dan Pengaruh Kewajiban Moral Pada Perilaku Ketidapatuhan Pajak Wajib Pajak Orang Pribadi

[10] Hidayat, Widi. 2010. *Study Empiris Theory of Planned Behavior dan Pengaruh Kewajiban Moral pada Perilaku Ketidapatuhan Pajak Wajib Pajak Orang Pribadi*. Jurnal Akuntansi dan Keuangan, Vol 12, No 2, 82-93.

[11] Jogiyanto. 2007. Sistem Informasi Keperilakuan. Yogyakarta: Andi Offset

[12] Laili, Amin. 2013. Membangun Kepatuhan Menuju Masyarakat Sadar Pajak. Artikel. Pegawai Direktorat Pajak. www.pajak.go.id

[13] Laporan Kinerja Direktorat Jenderal Pajak Tahun 2016

[14] Lebukan, Yosefa. 2011. Pengaruh Tingkat Kepatuhan Wajib Pajak PPh 21 Terhadap Penerimaan Pajak Penghasilan Pasal 21 Pada Kantor Pelayanan Pajak Pratama Makasar Utara.

[15] Mardiasmo 2009. *Perpajakan*. Edisi Revisi 2009. Yogyakarta: Andi

[16] Marthadiansyah, Meutia, I., Mukhtarrudin, dan Saputra, D. 2013. *Empirical Studies of Tax Payer Compliance on Tax Filling: Applying Theory of Planned Behavior*. Paper presented at the 3rd Annual International Conference on Accounting and Finance.

[17] Mustikasari, E. 2007. Kajian Empiris tentang Kepatuhan Wajib Pajak Badan di Perusa-haan Industri Pengolahan di Surabaya, Seminar Nasional Akuntansi X. Makasar

[18] Oh, Teik Hai and Lim, Meng See. 2011. Behavioral Intention of Tax Non-Compliance among Sole Proprietors in Malaysia. *International Journal of Business and Social Science* Vol. 2 No. 6

[19] Oktaviani, Rachmawati Meita. 2015. Determinan Kepatuhan Wajib Pajak Badan Dengan Niat Sebagai Pemediasi Dari Perspektif *Planned Behaviour Theory*. Jurnal Bisnis Dan Ekonomi (Jbe), Maret 2015, Hal. 85 – 95 Vol. 22, No. 1, hal. 85.

[20] Pangestu, Ferdyant dan Rusmana, Oman. 2012. Analisis Faktor-faktor yang Berpengaruh Terhadap *Tax Complience* Penyetoran SPT masa. Studi Pada PKP yang terdaftar di KPP Pratama Purwokerto, Fakultas Ekonomi Universitas Jenderal Suedirman Purwokerto.

[21] Permatasari, Ingrid dan Herry Laksito. 2013. Minimalisasi Tax Evasion Melalui Tarif Pajak, Teknologi, dan Informasi Perpajakan, Keadilan Sistem Perpajakan, dan Ketepatan Pengalokasian Pengeluaran Pemerintah (Studi Empiris pada Wajib Pajak Orang Pribadi di Wilayah KPP Pratama Pekanbaru Senapelan). Diponegoro Journal Of Accounting Vol. 2, No. 2, 2013, Hal.1-10.

[22] Philmore Alleyne, and Terry Harris. 2017. Antecedents of taxpayers' intentions to engage in tax evasion: evidence from Barbados. *Journal of Financial Reporting and Accounting*, Vol. 15 Issue: 1, pp.2-21.

[23] Putri, Tita Mutia Sri. 2014. Pengaruh Sistem Perpajakan, Kesadaran Perpajakan, Pelayanan Fiskus dan Tingkat Pemahaman Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris pada Wajib Pajak Orang Pribadi yang Terdaftar di KPP Pratama Padang. Artikel. Volume 2 Nomor 1, 2014

- [24] Rahayu, 2014. Perpajakan Indonesia. Konsep dan Aspek Formal. Yogyakarta: Graha Ilmu
- [25] Ramdhani, Neila. 2011. Penyusunan Alat Pengukur Berbasis Theory of Planned Behavior. Buletin Psikologi Fakultas Psikologi Universitas Gadjah Mada. Vol. 19, No. 2, 2011: 69
- [26] Salman, Riza. 2007. Pengaruh Sikap dan Moral Wajib Pajak Terhadap Kepatuhan Wajib Pajak Pada Industri Perbankan di Surabaya. Jurnal Akuntansi dan Keuangan Volume 2 Nomor 3. Universitas Brawijaya Malang
- [27] Smart, Martha. 2013. Applying The Theory of Planned Behavior and Structural Equation Modelling to Tax Compliance Behavior: A New Zealand Study.
- [28] Sommer, L. and Haug, M. 2011. Intention as a cognitive antecedent to international entrepreneurship – understanding the moderating roles of knowledge and experience. International Entrepreneurship and Management Journal, 7(1), 111-42
- [29] Sugiyono, 2009 Metode Penelitian Bisnis. Bandung: Alfabeta
- [30] Wanarta Feby Eileen dan Yenny Mangoting. 2014. Pengaruh Sikap Ketidakpatuhan Pajak, Norma Subjektif, Dan Kontrol Perilaku Yang Dipersepsikan Terhadap Niat Wajib Pajak Orang Pribadi Untuk Melakukan Penggelapan Pajak. *Tax & Accounting Review*, Vol. 4, No.1, 2014
- [31] Wenzel, Michael. 2004. Misperceptions of social norms about tax compliance: From theory to intervention. *Journal of Economic Psychology* 26 (2005). Hlm. 862–883