

EFFECTIVENESS OF MSAP, FISCUS SERVICES AND TAXATION SANCTIONS ON TAX OBLIGATION COMPLIANCE WITH PATRIOTISM AS INTERVENING VARIABLES

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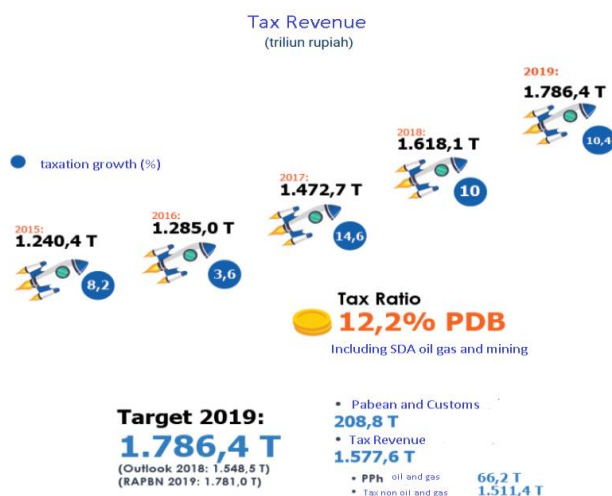
Abstract; this research is to find out how much influence the modernization of the tax administration system (MSAP), the tax authorities and tax sanctions on tax compliance through patriotism. The population in this study are taxpayers who have registered at the serpong pratama tax service office. The sample in this study amounted to 99 respondents who were selected using a simple random sample (Simple Random Sampling). Data collection method is done by distributing questionnaires for 1 month. Data analysis techniques used in this study used Smart PLS and SPSS software. The tax authorities have a significant effect on taxpayer compliance, while the modernization of the tax administration system and tax sanctions have no significant effect on taxpayer compliance even with patriotism as an intervening variable. although there is a modernization of the tax administration system that has been more but the level of tax authorities is still a cornerstone to increase taxpayer compliance in paying taxes.

Keywords: System Modernization, Fiscus Services, Tax Sanctions, Patriotism and Taxpayer Compliance.

INTRODUCTION

Sources of state revenue derived from various elements of the sector, both internal and external sectors. The source of state revenue from the internal sector is tax, while the source of external revenue is foreign loans. In an effort to reduce dependence on external revenue sources, the

government continues to try to maximize internal revenue. Taxes are the biggest source of revenue in the State Budget, but this is not enough to meet all the necessary needs. To that end, the government is making various efforts to increase state revenues from the tax sector



One factor that causes tax revenue that is difficult to achieve is the compliance

of low taxpayers as evidenced by the fact that the community as taxpayers is

sometimes absent or even ignores its tax obligations to calculate, pay and report taxes. The main problem with taxation at the moment is the level of tax compliance which still needs to be improved. The number of taxpayers registered in 2017 was 38,651,881 with 17,653,963 of whom were required to submit tax returns. Of this amount, those who have submitted the 2017 tax return are 10,589,648 or only 59.98%. However, there was a significant increase in the number of Non-Employee Annual Tax Returns (form 1770), which increased by 30.5% while the number of Annual Employee Taxes for 1770S and 1770SS also increased by 12.4%.

The factor that is suspected to influence taxpayer compliance in this study is the application of MSAP, because it is considered capable of increasing taxpayer compliance. The more modern a country's tax administration, the more taxpayer compliance will also increase. According to Maria (2013), factors that can affect the level of tax compliance are the condition of the state administration system, taxpayer services, tax law enforcement, tax audits and tax rates. In addition to implementing the tax administration modernization system, the tax authorities are also suspected to be one of the factors that influence the high or low compliance of taxpayers. The tax authorities service is a way for tax officers to help take care of or prepare the needs needed by a taxpayer (Ayu and Suyanto, 2016). The tax authorities are expected to improve taxpayer compliance, the quality of tax services must be improved by the tax apparatus. A good tax officer will provide comfort for taxpayers.

Other factors that influence the level of tax compliance in this study are tax sanctions, including penalty, interest, sanctions and criminal

sanctions. In law number 28 of 2007 regulates the general provisions of taxation (KUP), the taxation sanctions consist of elements of administrative sanctions and criminal sanctions. For administrative sanctions consisting of taxation sanctions, interest penalties, and sanctions increases. While criminal sanctions are the toughest sanctions in taxation. The determinants of tax compliance are very varied, not only limited to external factors such as the influence of tax sanctions and audits, but also social psychological factors such as patriotism. Patriotism can be considered as a determining factor of tax compliance, because the higher the spirit of patriotism in taxpayers, the higher the level of tax compliance. But on the contrary, if the soul of patriotism in taxpayers is low, tax compliance is also low.

Attribution Theory

Heider (1958) states that attribution is one of the processes of forming impressions by observing social behavior based on situation or personal factors. Basically, behavior that is caused internally is behavior that is believed to be under the personal control of the individual itself, whereas behavior that is caused externally is behavior that is influenced from outside, meaning that individuals feel forced to behave because of the situation. MSAP which is considered to facilitate taxpayers' taxation activities, special tax services that will help taxation problems experienced by taxpayers and taxation sanctions in the form of fines, interest, even criminal sanctions that burden taxpayers will affect the valuation of the tax itself and whether or not the mandatory tax to behave obediently.

Theory Planned Behavior

According to Ajzen (1991) factors that influence a person's tax

compliance behavior viewed from a psychological side, namely the mindset of an individual will affect the intention or belief in the individual before doing something. Tax obligations taxpayers lead to reciprocity or beliefs about the normative expectations of other people and the environment that motivates to continue to behave obediently. Improving the quality of fiscal services, through the modernization of tax administration, tax socialization to improve knowledge and understanding of public taxation, reinforce tax regulations and others will trigger taxpayers to be obedient (normative beliefs). While tax sanctions are used as a means of controlling the extent to which tax sanctions affect the compliance of taxpayers themselves (control beliefs).

Modernization of Tax Administration System

According to Mardiasmo (2016) Tax is a public contribution fund that is deposited to the State treasury based on the law by force and does not get reciprocal services (contra) which can be directly shown, and is intended to pay for the State's general expenditure. The MSAP is the use of facilities and infrastructure in new taxation with the benefit of developments in the science and technology of Pandiangan (2008). The main concept of tax modernization is excellent service and incentive supervision with the implementation of good governance aimed at increasing taxpayer compliance

Fiscus Service

to Jatmiko (2006) Fiscus service is a way for tax officers to provide assistance in taking care or preparing things needed by someone (in this case, taxpayers). The fiscal services can be measured using indicators from 5 dimensions, namely reliability, assurance, responsiveness, empathy

and tangibility. The five dimensions of the fiscal service are as follows:

- 1). Reliability (reliability), which is a matter of ability to carry out the promised service quickly and also reliably.
- 2). Guarantee (assurance), namely knowledge and courtesy in terms of employee benefits and the ability of the organization and its employees can lead to trust and confidence.
- 3). Responsive (responsiveness), which is a will that can provide assistance and provide good service quickly to customers.
- 4). Empathy (empathy), which is a sense of caring or personal attention given by the organization to its customers.
- 5). Tangibles, namely physical appearance, equipment, personnel and elements of communication media.

Tax Sanctions

Mardiasmo (2016) states that taxation sanctions are a guarantee in the provisions of tax legislation (tax norms) that are complied with, obeyed and obeyed. Another term taxation sanction is a deterrent for taxpayers not to violate taxation norms. In tax legislation there are two types of sanctions, namely administrative sanctions and criminal sanctions.

Patriotism

Figueredo and Elkins (2002) stated that patriotism fosters an attachment between a nation and its citizens which is characterized by one's love for the nation and pride in its national identity. Willing to sacrifice for the sake of the State is a form of patriotism. Every taxpayer who is obedient to pay taxes is a nation patriot who is very meritorious in fighting for prosperity, security, welfare, progress, integrity, and the continued existence of the homeland, nation and state through taxes.

Taxpayer Compliance

Pujiwidodo (2016) defines tax compliance as a condition where taxpayers can fulfill all tax obligations and in carrying out their tax rights, while the level of tax compliance can be seen from: 1). Compliance of taxpayers by registering themselves. 2). Compliance with depositing back. 3). Compliance with the calculation and payment of tax payable. 4). Compliance with payment in arrears. The results of comparison of the number of annual income tax returns submitted with the number of registered taxpayers. Tax obligations

and rights that are proxied by tax law are divided into 2 (two) which include formal tax law and material tax law. This formal and material compliance is more clearly identified in Minister of Finance Decree No. 544 / KMK.04 / 2000. Finally, it can be concluded that the definition of taxpayer compliance is taxpayer who obeys and fulfills and carries out tax obligations in accordance with the provisions of tax legislation (Mulya, Ali Sandy, 2017).

Framework

Sugiyono (2011) states the framework of thinking is the synthesis of the interrelationship of variables arranged in various theories that have been described. Another opinion according to Sekaran (2011) suggests that the framework of thinking is a conceptual

Model of the process of how to relate the theory to various factors that have been identified as important problems. The framework of thought is made with the aim of making it easier to understand the direction of the research Conducted.

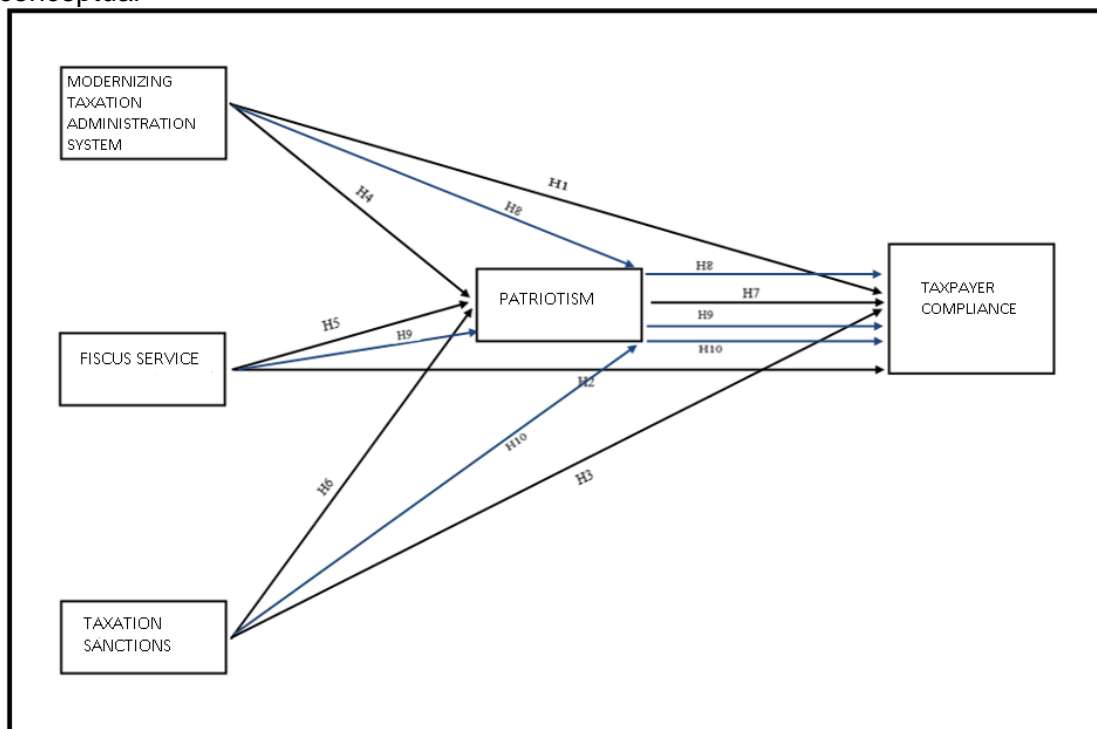


Figure 1 Framework

Research Hypothesis

Hypothesis as a temporary answer to the formulation of a problem that still needs to be done truthfully through empirical tests, from the description of

Modernization of Tax Administration System with Taxpayer Compliance

Rahayu (2010) states that MSAP within the Directorate General of Taxes aims to implement Corporate Governance (CG) and excellent service to taxpayers. CG as a transparent and accountable tax administration modernization system, by providing benefits in a reliable and current information technology system. This strategy is pursued by providing excellent service as well as intensive supervision of taxpayers. In addition it is to achieve high levels of tax compliance, increase the trust of tax administration and achieve high levels of tax employee productivity. Tax management is undergoing major changes that continue to be developed towards modernization. Based on the description above, the researcher proposes the following hypothesis:

H1: Modernization of the tax administration system has a positive effect on taxpayer compliance Fiskus Services with Taxpayer Compliance.

Tax services are measured through taxation provisions, human resource quality, and tax information systems. Fiskus must have competence in the sense of having expertise, knowledge, and experience in matters of tax policy, tax administration and tax laws. In addition, the tax authorities must also have high motivation as a public servant (Ilyas and Burton, 2013). Based on the description above, the researcher proposes the following hypothesis:

H2: Tax authorities have a positive effect on taxpayer compliance

Tax Sanctions with Taxpayer Compliance

Taxpayers will comply with taxation regulations if they see the

the background supported by the framework of thought and some previous research, the authors formulate the hypothesis as follows:

applicable taxation sanctions that will do more harm. The more remaining tax arrears that must be paid mandatory, the harder it will be for tax payers to pay it off. Therefore, the view of taxpayers with fines is suspected to have an influence on the level of taxpayer compliance in terms of paying and reporting tax payable. Fear of taxpayers is a powerful deterrent to reduce tax smuggling or tax negligence. If this has developed among taxpayers, it will have an impact on compliance and awareness to fulfill their tax obligations. Based on the description above, the researcher proposes the following hypothesis:

H3: Tax sanctions have a positive effect on taxpayer compliance

Modernization of the Tax Administration System with Patriotism

The tax administration reform should ideally be a tool to increase voluntary taxpayer compliance, and increase taxpayer trust. By implementing a modernization system for tax administration, the government is expected to be able to optimize the realization of state revenue from the tax sector. Based on the description above, the researcher proposes the following hypothesis:

H4: Modernization of the tax administration system has a positive effect on patriotism

Fiskus Ministry with Patriotism

The importance of fiscal quality in providing the best service to taxpayers, Fiskus is hereby expected to have competence in the sense of having expertise, knowledge, and experience in terms of tax policy, tax administration and tax laws. Based on the information given above, that the services provided by the tax authorities to taxpayers can

be trusted to be able to motivate taxpayers with the aim of increasing taxpayer compliance. Based on the description above, the researcher proposes the following hypothesis:

H5: Fiscus service has a positive effect on patriotism

Tax Sanctions with Patriotism

In the law it has been explained that the nature of the tax is compelling, meaning that if the taxpayer deliberately does not pay the tax that the taxpayer should pay, there will be administrative and criminal sanctions that will arise in the future. When the taxpayer pays the amount of the tax due, the taxpayer does not get a direct reward meaning, the taxpayer does not directly receive benefits from the payment of the tax due, but the taxpayer will be able to enjoy road improvements in the taxpayer's residence, infrastructure development, health facilities, educational scholarships and others. Based on the description above, the researcher proposes the following hypothesis:

H6: Tax sanctions have a positive effect on patriotism

Patriotism with Taxpayer Compliance One of the patriotism attitudes in the economic field is carrying out the obligation to pay taxes stated in article 23 A of the 1945 Constitution which reads "Taxes and other levies are forcing nature to the needs of the country regulated by law". Patriotism can directly affect one's attitude of compliance with taxes and ultimately also increase social norms (Lavoie, 2011). That is because individuals with high and strong patriotism towards their people are assumed to have a greater desire to comply with applicable social norms. If paying taxes is seen as a factor that supports the welfare of the nation, then individuals with high patriotic levels are more obedient and honest in paying

taxes compared to individuals with low patriotic levels. Based on the description above, the researcher proposes the following hypothesis:

H7: Patriotism has a positive effect on taxpayer compliance

Modernization of the Tax Administration System with Taxpayer Compliance through Patriotism

to Fasmi and Misra (2012) the demand will increase awareness and compliance of taxpayers and other matters in fundamental improvements and changes in taxation aspects is a reason for tax reform. With the tax administration modernization system, it is expected that taxpayer compliance rates will increase because the modernization of the tax administration system makes it easier for taxpayers to carry out their tax obligations. Based on the description above, the researcher proposes the following hypothesis:

H8: The indirect effect of the modernization of the tax administration system on taxpayer compliance through patriotism as an intervening variable

Fiscus Services with Taxpayer Compliance through Patriotism

According to Utami, et al (2016) By having a feeling of satisfaction will be obtained if the services provided are better than expected. When the tax authorities provide good service to taxpayers, then fostering a feeling of satisfaction from the taxpayer himself, and the taxpayer increasingly satisfied, the taxpayer will comply with tax regulations voluntarily. Based on the description above, the researcher proposes the following hypothesis:

H9: The indirect effect of fiscal services on taxpayer compliance through patriotism as an intervening variable

Effect of Tax Sanctions with Taxpayer Compliance through Patriotism

Mardiasmo (2016) states that tax sanctions are a guarantee that the provisions of tax legislation (tax norms) must be obeyed / obeyed / complied with. Tax sanctions are urgently needed in order to create taxpayer discipline in fulfilling tax obligations. Based on the description above, the researcher proposes the following hypothesis:

H10: The indirect effect of tax sanctions on taxpayer compliance through patriotism as an intervening variable

METHODS

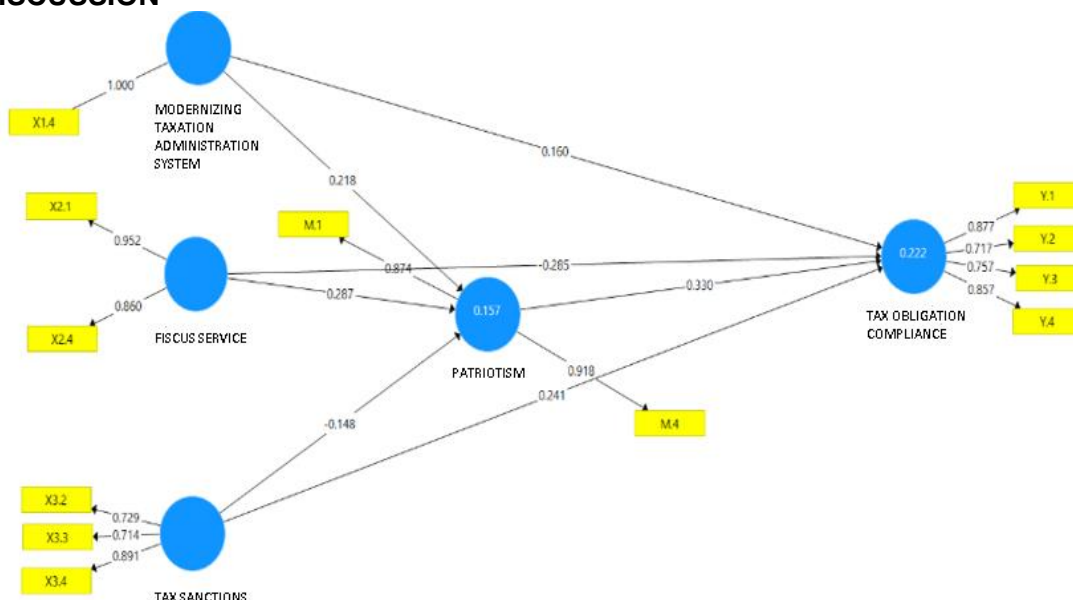
The population in this study is the taxpayer registered at the Pratama Serpong Tax Office (KPP). The sample in this study were 99 respondents. The sample in this study used a simple random sampling technique. To determine the size or number of samples from the population, researchers used the sample

measurement formula in Slovin's opinion.

In analyzing this study, the authors used three types of analysis, namely: Descriptive statistical analysis through SPSS, is a tool used to describe / simplify research data to support problem solving and obtain operational advice in this study.

SmartPLS version 3.2.6 (Software for Partial Least Squares Structural Equation Modeling). This application is an application that uses analytical methods to test theories and weak data such as small sample sizes or data normality problems. This application, is also used to answer the problem formulation and hypothesis while analyzing the construct formed by reflective indicators and formative indicators. In addition, flexibility and algorithm size dimensions are not a problem, can be analyzed with many indicators, the sample data does not have to be large (less than 100 or a rule of thumb between 30 and 80).

RESULT AND DISCUSSION



Tabel 1 Path Coefficient

	Original Sample	T Statistics	P Values	Decision
MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM→TAXPAYER COMPLIANCE	0,160	1,477	0,140	Ha rejected
FISCUS SERVICE→ TAXPAYER COMPLIANCE	-0,285	2,327	0,020	Ha accepted
TAX SANCTIONS→ TAXPAYER COMPLIANCE	0,241	1,682	0,093	Ha rejected
MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM→ PATRIOTISM	0,218	2,306	0,021	Ha accepted
FISCUS SERVICE→PATRIOTISM	0,287	2,628	0,009	Ha accepted
TAX SANCTIONS→ PATRIOTISM	-0,148	0,896	0,371	Ha rejected
PATRIOTISM→ TAXPAYER COMPLIANCE	0,330	3,064	0,002	Ha accepted
MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM→ PATRIOTISM→ TAXPAYER COMPLIANCE	0,072	1,777	0,076	Ha rejected
FISCUS SERVICE→PATRIOTISM→ TAXPAYER COMPLIANCE	0,095	2,073	0,039	Ha accepted
TAX SANCTIONS→ PATRIOTISM→ TAXPAYER COMPLIANCE	-0,049	0,824	0,411	Ha rejected

source: processed data, smart pls

MSAP has no effect on taxpayer compliance

results of hypothesis testing indicate that there is no significant effect between the modernization of the tax administration system on tax compliance. (t-statistics equal to 1.477 and p-values equal to 0.140).

MSAP has not been implemented maximally by taxpayers. Because sometimes the directorate general's tax server has a disturbance, especially the reporting of the Annual Tax Return or Annual Tax Return. Taxpayers prefer to report their tax obligations manually by visiting the tax office rather than having to wait for a system overhaul. This is consistent with the theory used in this study, namely the theory of planned behavior. The impression that is formed from the mindset / belief of the taxpayer will influence the actions of taxpayers to do something, in this case to implement the modernization of the tax administration system.

Fiscus Services Have a Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a negative influence between the tax authorities on tax compliance. (t-statistic is 2,327 and p-values are 0.020).

The results of this study indicate that the quality of tax authorities is still unable to improve taxpayer compliance in carrying out the obligation to pay and report taxes. This can happen because the service quality of the tax apparatuses has not been able to meet the expectations of the taxpayer. This is consistent with the theory used in this study, the attribution theory. Where the services provided by the tax authorities will affect the valuation of the tax itself, whether or not the taxpayer needs to behave obediently.

Tax Sanctions Have No Impact on Taxpayer Compliance

Hypothesis testing results indicate that there is no significant effect between tax sanctions on taxpayer

compliance. (t-statistic is 1.681 and p-values is 0.093).

This shows that the taxation sanctions that will arise are considered less strict and do not cause a deterrent effect for taxpayers who violate applicable taxation rules. This is consistent with the theory used in this study, the attribution theory. Where tax sanctions are applied by the tax authorities will affect the assessment of the tax itself, whether or not the taxpayer needs to behave obediently. This is consistent with the theory used in this study, the attribution theory. Tax sanctions imposed by the tax authorities will affect the assessment of the tax itself, whether or not the taxpayer needs to behave obediently.

MSAP has a positive influence on patriotism

results of hypothesis testing indicate that there is a positive influence between tax penalties on tax compliance. (t-statistic is 2,308 and p-values are 0.021).

This shows that the increasing modernization of the tax administration system facilitated by the directorate general of taxes, the soul of patriotism owned by taxpayers will increase because taxpayers think it will facilitate taxpayers in fulfilling their tax obligations. This is consistent with the theory used in this study, namely the theory of planned behavior. The impression formed by the taxpayer will affect the actions of taxpayers to do something, in this case to implement the modernization of the tax administration system.

Fiscus Services Have a Positive Impact on the Obligatory Compliance of Patriotism

Hypothesis testing results indicate that there is a significant positive effect between tax sanctions on

taxpayer compliance. (t-statistics are 2,628 and p-values are 0.009).

This shows that the better the services provided by tax officials, the more the spirit of taxpayer patriotism will also increase. This is consistent with the theory used in this study, the attribution theory. Where the services provided by the tax authorities will affect the assessment of the tax itself in the eyes of taxpayers.

Tax sanctions have no effect on patriotism

The results of hypothesis testing indicate that there is a positive influence between tax penalties on tax compliance. (t-statistic is 0.896 and p-values is 0.371).

This shows that the more stringent taxation sanctions that take effect then the patriotism possessed by taxpayers to fulfill their tax obligations will decrease.

Patriotism Has a Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence between patriotism on tax compliance. (t-statistics are 3.064 and p-values are 0.002).

This shows that the greater the soul of taxpayer patriotism, the greater the possibility that taxpayers will behave obediently in fulfilling their tax obligations. Patriotism will foster the willingness of taxpayers to contribute to the welfare and progress and sustainability of the nation through its compliance in fulfilling tax obligations.

Patriotism Does Not Make MSAP Taxation Affect Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence between the modernization of the tax administration system on taxpayer compliance through patriotism

variables. (t-statistics equal to 1,777 and p-values equal to 0.076).

This happens because there are still many taxpayers who carry out their tax obligations manually, that is, go directly to the tax service office where the taxpayer is registered. This is consistent with the theory used in this study, namely the theory of planned behavior. The impression formed by the taxpayer will affect the taxpayer's actions to do something, in this case to implement the modernization of the tax administration system.

Patriotism Makes Fiscus Services a Positive Impact on Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence on the tax authorities on compulsory obedience compliance through patriotism. (t-statistic is 2.073 and p-values is 0.039).

This shows that the tax authorities affect taxpayer compliance when it passes through patriotism. This happens because good fiscal services will improve the soul of taxpayer patriotism which will make taxpayers continue to comply with their tax obligations. This is consistent with the theory used in this study, the attribution theory. Where the services provided by the tax authorities will affect the valuation of the tax itself, whether or not they behave obediently in carrying out their taxation activities.

Patriotism Does Not Make Tax Sanctions Affect Taxpayer Compliance

The results of hypothesis testing indicate that there is a positive influence on the tax authorities on compulsory obedience compliance through patriotism. (t-statistics are 0.824 and p-values are 0.411).

This shows that the existing tax sanctions are not maximal so that

taxpayers do not comply with their tax obligations. Because tax penalties do not arise immediately when taxpayers do late in fulfilling their tax obligations. This is consistent with the theory used in this study, the attribution theory. Where tax sanctions are applied by the tax authorities will affect the assessment of the tax itself, whether or not taxpayers need to behave obediently in carrying out their taxation activities.

CONCLUSION

MSAP has no significant effect on taxpayer compliance. This shows that the more modern tax administration system used by the tax apparatus, then it does not have much effect in increasing taxpayer compliance

1. The tax authorities have a significant negative effect on tax compliance. The results of this study indicate that the quality of service has not been able to improve taxpayer compliance in carrying out the obligation to pay and report taxes.
2. Tax sanctions do not significantly influence tax compliance. This shows that the taxation sanctions that will arise are considered less strict and do not cause a deterrent effect for taxpayers who violate applicable taxation rules.
3. Modernization of the tax administration system has a significant effect on patriotism. This shows that the increasing modernization of the tax administration system facilitated by the directorate general of taxes, the soul of patriotism owned by taxpayers will increase because taxpayers think it will facilitate taxpayers in fulfilling their tax obligations.
4. Fiscus service has a significant effect on patriotism. This shows that the better the services provided by tax officials, the more the spirit of taxpayer patriotism will also increase
5. Tax sanctions do not significantly influence patriotism. This shows that

the more stringent taxation sanctions that take effect then the soul of patriotism possessed by taxpayers will experience a decline.

6. Patriotism has a significant effect on taxpayer compliance. This shows that the greater the soul of taxpayer patriotism, the greater the possibility that taxpayers will behave obediently in fulfilling their tax obligations.

7. Patriotism does not make the modernization of the tax administration system a significant effect on tax compliance. This shows that the modernization of the system implemented by the taxpayer does not affect taxpayer compliance.

8. Patriotism makes the tax authorities have a significant effect on taxpayer compliance. This shows that the tax authorities affect taxpayer compliance when it passes through patriotism. This happens because good fiscal services will improve the soul of taxpayer patriotism which will make taxpayers continue to comply with their tax obligations.

9. Patriotism does not make taxation sanctions affect taxpayer compliance. This shows that the existing tax sanctions are not maximal so that taxpayers do not comply with their tax obligations.

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