



THE EFFECT OF KNOWLEDGE TAXATION AND QUALITY OF TAXATION SERVICES ON COMPLIANCE WITH PAYING TAXES THROUGH AWARENESS OF PAYING TAXES

Novi Herman Sada¹, Aini Indrijawati², Nur Dwiana Sari Saudi³

¹) Master of Regional Finance, Faculty of Economics and Business, Hasanuddin University

²) Accounting Department, Faculty of Economics and Business, Hasanuddin University

³) Department of Economics, Faculty of Economics and Business, Hasanuddin University

Abstract:-

This study aims to analyze and explain the effect of tax knowledge and tax service quality on tax compliance and the effect of tax knowledge and tax service quality on compliance with paying taxes through awareness of paying taxes on restaurant taxpayers in Palopo City. This research is a causality study where there are relations between two or more variables that are causal, there are variables that influence (exogenous variables) and there are variables that are influenced (endogenous variables), using data collection techniques using a questionnaire of 150 samples based on non probability sampling methods with accidental sampling techniques with specific objectives (purposive). The data analysis technique used is the Structural Equation Model which is operated through AMOS version 22 software. The results showed that: (1) tax knowledge has a significant positive effect on tax compliance, (2) tax service quality has a positive and significant effect on tax compliance, (3) tax knowledge has a significant positive effect on compliance with paying taxes through awareness of paying taxes, and (4) tax service quality has a positive and significant effect on compliance with paying taxes through awareness of paying taxes.

Keywords: knowledge, service quality, awareness, compliance, taxation.

Introduction:-

Tax is a source of state revenue that is certain and reflects the mutual cooperation of the community in financing the state. Currently around 70 percent of the Indonesian state budget is financed from tax revenues (Brata et al, 2017). Taxes are defined as people's contributions to the state treasury by law (which can be forced) with no reciprocal services or counter-achievements that can be directly demonstrated and used to pay for public expenditure (Suandy, 2002).

In these two decades, taxes have been a major issue, both on the part of the government and taxpayers in Indonesia. The government from year to year requires increasing funding to finance development. The mainstay of the source of state revenue that has been located in natural resources such as petroleum and natural gas, it turns out can not be maintained anymore, because the price of oil and natural gas is strongly influenced by the international market conditions and in the long run and natural resources it will decrease and run out. Realizing this, at the end of 1983, the government of the Republic of Indonesia began a Tax Reform. This has made a fundamental change towards renewal in the national taxation system. The community is placed in the main position in the implementation of its tax obligations. This is very much

in line with social oriented demands, where the community determines life and activities, while the government functions more as a supervisor, coach and facility provider (Hanun, 2005).

In 1983, the Indonesian government implemented a Self Assessment System that gave confidence to taxpayers to register, calculate, pay and report their own tax obligations in accordance with the provisions of the applicable Tax Law. This makes the compliance and awareness of taxpayers a very important factor in terms of achieving tax revenue success. Compliance with voluntary tax obligations is the backbone of the Self Assessment System (Supadmi, 2010). Tax compliance is the taxpayer's willingness to fulfill his tax obligations in accordance with the applicable rules without the need for examinations, thorough investigations, warnings or threats, in the application of legal and administrative sanctions (Gunadi, 2005).

Many factors encourage increased tax compliance. One of them is the aspect of taxpayer awareness. Tax paying awareness is based on the Theory of Planned Behavior (TPB) which is closely related to the taxpayer's belief behavior in compliance with paying taxes. Because before doing something, the individual must have confidence in the results obtained from his behavior, then the person concerned will decide to do it or not. Taxpayers who are aware of their tax obligations will have confidence in the importance of fulfilling their obligations as taxpayers (Ermawati, 2018).

Awareness of taxpayers will increase if the taxpayer perceives well against the tax itself. With the implementation of the self assessment system will provide a change in the attitude of public awareness in paying taxes voluntarily without any coercion from the officers of the tax authorities (Damaiyanti, 2004 in Suhendra, 2010). In a study conducted by Indriyani (2014), it was explained that awareness of paying high taxes can affect compliance with corporate taxpayer reporting. The results of different studies were put forward by Widayati and Nurlis (2010) and also Utami (2013) where awareness does not affect the willingness to pay taxes.

At present day, many agencies or companies are competing to improve the quality of service, because services indirectly contribute to the sale of a product, so as to increase the income of an agency or company. The same thing applies to the quality of services that will be provided by the tax authorities to taxpayers. If the tax apparatus provides the best service to the taxpayer, the taxpayer will automatically be satisfied with the tax service, so that it can automatically increase tax revenue. In the research conducted by Winerungan (2013) which showed that the tax office services had no influence on tax compliance. Different results are obtained from research conducted by Nugroho (2012) and Indriyani (2014) where service quality has an effect on willingness to pay taxes and compliance with corporate taxpayer reporting.

For regional governments that are required to increase the sources of regional revenue as manifestations of the implementation of regional autonomy, in fact the implementation of self assessment is not optimal because all taxpayers have not obeyed the regulations set by the regional government, so that the local government still has difficulties in following up the problem . One example is a restaurant tax problem, where restaurant entrepreneurs do not want to show actual turnover, even though the tax itself is calculated from turnover multiplied by the tariff set in the applicable law, besides tax payments do not use rates, usually followed by bargaining, which are finally determined using a price benchmark system. Not to mention the problems that occur in other sectors that contribute to increasing regional tax revenues. This causes tax revenue to be not optimal. Tax revenue is stated to be optimal if the results

achieved are in accordance with the existing potential, as well as the role of the tax authorities is very needed in carrying out services, supervision and guidance on taxpayers (Kurotin, 2010).

Literature Review:-

Theory of Planned Behavior

Initially, this theory was called Theory of Reasoned Action (TRA), which is a theory aimed at studying and predicting individual behavior more specifically. This theory was put forward in 1975 by Fishbein and Ajzen. In 1985 this theory was then developed by Ajzen into the Theory of Planned Behavior (TPB). Ajzen argues that the main factor of an individual's main behavior is the Behavior Intention's individual intention towards a particular behavior. There are several goals and benefits of this theory, among others, to predict and understand the motivational influences on behavior that are not under the control or will of the individual. There are three components of intention to behave, namely attitude, subjective norms, and perceptions of behavioral control. In the theory of planned behavior, Ajzen (2005) suggests that perceptions of behavioral control are based on individual beliefs about compatibility, competence, resources in the form of tools, and opportunities (control belief strength) that support or inhibit predicted behavior and the role of these resources in realizing the behavior. The stronger and the greater the confidence that an individual has towards the availability of resources and opportunities that are owned in relation to certain behaviors, the stronger and the greater the individual's control over the behavior. To deepen understanding of attitude measurement, subjective norms, and behavioral control, first review the concept or its forming factors in the Theory of Planned Behavior. Ajzen (1980) argues that an individual may have various kinds of beliefs about a behavior, but when the individual is faced with a certain condition, there are only a few of these beliefs that appear to influence behavior, this little level of belief tends to stand out in influencing behavior.

Attribution Theory

To support the Theory of Reasoned Action, this research also added attribution theory. This theory is a theory put forward by Fritz Heider (1958) which was later developed by Harold Kelly (1972). According to Fritz Heider as the originator of attribution theory, attribution theory is a theory that explains about a person's behavior. Attribution theory explains the process of how we determine the causes and motives of a person's behavior. This theory refers to how someone explains the causes of other people's behavior or themselves that will be determined whether from internal, for example the nature, character, attitude, etc. or externally such as the pressure of a particular situation or situation that will influence individual behavior (Luthans, 2005). Attribution theory explains the understanding of a person's reaction to events around them, knowing their reasons for the events experienced. Attribution theory is explained that there are behaviors related to individual attitudes and characteristics, it can be said that only seeing behavior will be able to know the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

Taxation Knowledge

Tax Knowledge is the step of maturing the thoughts of a taxpayer through teaching and training efforts (Pancawati and Nila, 2011). Through formal and non-formal education can increase the knowledge of taxpayers, because knowledge of taxation is the most basic thing a taxpayer must have.

Quality of Tax Services

According to Tjiptono (2007: 61) the quality of service is a human or person who seeks to meet the needs and desires of consumers and the accuracy of delivery in offsetting consumer expectations. Service is how to serve by helping to manage or prepare all the things needed. Fiscal services can be interpreted as how tax officers help manage or prepare all the needs needed by taxpayers (Jatmiko, 2006).

Tax Paying Awareness

Awareness of paying taxes according to Widayati and Nurlis (2010) is an element in humans in understanding reality and how to act or respond to reality to obey paying taxes to the state treasury for the common good. Consciousness possessed by humans includes inner awareness, self-worth, past, and possible future.

Tax Pay Compliance

According to Nurmantu (2003) tax compliance can be defined as a condition that taxpayers fulfill all their obligations and carry out their taxation rights. In addition, according to Norman D. Nowak put forward the term taxpayer compliance as "a climate" of compliance and awareness of fulfilling tax obligations reflected in the situation (Devano in Supadmi, 2009), among others: (1) Taxpayers understand or try to understand all regulatory provisions taxation legislation, (2) Fill out the tax form completely and clearly, (3) Calculate the amount of tax owed correctly, and (4) Pay the tax due on time.

Research Methods:-

This study aims to provide an overview of the effect of tax knowledge and tax service quality on compliance with paying taxes and awareness of paying taxes as an intervening variable. This research was conducted on restaurant taxpayers who were recorded and were in Palopo City using a questionnaire. When this research lasted for two months. This time is used to obtain data and information from the object of research and other data relevant to this research, to process data until the preparation of research results. The sample in this study is a restaurant taxpayer who is registered and domiciled in Palopo City as many as 150 restaurant taxpayers taken using non probability sampling methods with accidental sampling techniques with specific objectives (purposive). Data analysis was carried out with a quantitative approach consisting of descriptive statistics and inferential statistics. Descriptive statistical analysis is used to describe the research variable. Inferential statistical analysis is used to explain the causal relationship between variables. The inferential statistical method used in the data analysis of this research is Structural Equation Modeling (SEM) which is operated through the AMOS 22 program.

Results:-

Description of Research Results

1. Test Validity and Reliability

To test the validity used construct validity or factorial validity. Convergent validity relates to the principle that the manifest variables of a variable should be highly correlated. The criteria for testing validity is to compare the value of Corrected Item-Total Correlation compared to the r-table value (121) with a level (α) of 0.05, which is equal to 0.177. Decision criteria, if the value of Corrected Item-Total Correlation is greater than the value of r-table then the indicator is valid and vice versa (Ghozali, 2017: 67). The validity test of each question item is presented in the following table.

Table 1 Testing Validity

Variable Type	Construct	Statement	Cut off Value	Corrected Item	Conclusion
Exogenous	Taxation Knowledge	X1.1	0,177	0,619	Valid
		X1.2	0,177	0,550	Valid
		X1.3	0,177	0,729	Valid
		X1.4	0,177	0,795	Valid
		X1.5	0,177	0,629	Valid
		X1.6	0,177	0,599	Valid
	Quality of Tax Services	X2.1	0,177	0,557	Valid
		X2.2	0,177	0,738	Valid
		X2.3	0,177	0,591	Valid
		X2.4	0,177	0,587	Valid
X2.5		0,177	0,435	Valid	
Endogenous	Tax Paying Awareness	Y1.1	0,177	0,627	Valid
		Y1.2	0,177	0,729	Valid
		Y1.3	0,177	0,792	Valid
		Y1.4	0,177	0,563	Valid
		Y1.5	0,177	0,695	Valid
	Tax Pay Compliance	Y2.1	0,177	0,672	Valid
		Y2.2	0,177	0,504	Valid
		Y2.3	0,177	0,294	Valid
		Y2.4	0,177	0,750	Valid
		Y2.5	0,177	0,721	Valid
		Y2.6	0,177	0,709	Valid

Source: Primary Data Processed, 2019

Based on the results of the validity test, it can be seen that the instrument of this study has a corrected item value greater than 0.177, so that all the items in the instrument are said to be valid. In addition to the validity test, reliability testing is also needed. Instruments are said to be reliable if used several times to measure the same object so that it will produce the same data. The technique used to test reliability is to use alpha cronbach, which is to group items into two or several parts. Reliability test is done by using the standard $r_{count} > 0.60$, the research data is considered quite reliable. The reliability test for each question item is presented in the following table.

Table 2 Testing Reliability

Variable Type	Construct	Cut off Value	Alpha Cronbach's	Conclusion
Exogenous	Taxation Knowledge	0,60	0,860	Reliable
	Quality of Tax Services	0,60	0,796	Reliable
Endogenous	Tax Paying Awareness	0,60	0,859	Reliable
	Tax Pay Compliance	0,60	0,816	Reliable

Source: Primary Data Processed, 2019

Based on the results of data analysis, the reliability values of all the constructs of this study have the Cronbach's Alpha value greater than 0.60, so that all the items in the instrument are said to be reliable.

2. Linearity Test

Linearity test is done by Curve Fit method, calculated with the help of SPSS software. The reference used is the parsimony principle which is when (1) the linear model is significant, (2) the linear model is non-significant, but all possible models are also non-significant. The specification of the model used as the basis for testing is a linear, quadratic, cubic, inverse, logarithmic, power, compound, growth, and exponential model. The results of linearity testing of relationships between variables are presented in the following table.

Table 3 Test Data Linearity Testing

Research Variable Relationships		Results	Conclusion
Taxation Knowledge	Tax Paying Awareness	0,000 < 0,05	Linear
Tax Service Quality	Tax Paying Awareness	0,004 < 0,05	Linear
Taxation Knowledge	Tax Pay Compliance	0,043 < 0,05	Linear
Tax Service Quality	Tax Pay Compliance	0,005 < 0,05	Linear

Source: Primary Data Processed, 2019

3. Testing of the Structural Equation Model

The analysis in this section examines the overall model fit of the structural model and tests the structural parameter estimates, namely the causal relationship between the construct or the independent and dependent variables in the structural model. Theoretical model on the conceptual framework of the study is said to be fit if supported by empirical data. The results of testing the overall goodness of fit model, according to the results of data processing using SEM analysis, to find out whether the hypothetical model is supported by empirical data. The results of the goodness of fit index in the following table.

Table 4 Goodness of Fit and Cut-Off Value - Full Model Two Step

Goodness of Fit Indices	Cut-Off-Value	Model Evaluation Results	Model Conclusions
X^2 Chi-square	$\alpha = 5\% \rightarrow 96,599$	481,241	Poor model
Probability	$\geq 0,05$	0,000	
CMIN/DF	$\leq 2,00$	1,648	Good model
RMSEA	$\leq 0,08$	0,073	Good model
GFI	$\geq 0,90$	0,813	Marginal
AGFI	$\geq 0,90$	0,740	Poor model
TLI	$\geq 0,95$	0,890	Marginal
CFI	$\geq 0,95$	0,915	Marginal

Source: Results of Data Analysis, 2019

The test results of the Goodness of Fit Overall based on Figure 1 and Table 4 show that two of the seven criteria namely Chi Square/DF and RMSEA show a good model. According to Arbuckle and Wotheke (1999), the best criteria used as an indication of the goodness of the model are the Chi Square/DF values that are less than 2, and RMSEA which is below 0.08. In this study, the values of Chi Square/DF and RMSEA have met the cut-off value. Therefore the SEM model in this study is suitable and feasible to use, so that interpretation can be carried out for further discussion.

4. Hypothesis Testing

Direct influence is the effect that is directly measured from one variable to another. There are seven direct influences tested in this study can be seen in the following table.

Table 5 Results of Testing Direct Effects in the Structural Model

Direct Effect	Standardize coefficient	p-Value	Conclusion
Taxation Knowledge → Tax Paying Awareness	0,144	0,030	Significant
Quality of Tax Services → Tax Paying Awareness	0,232	0,017	Significant
Taxation Knowledge → Tax Pay Compliance	0,142	0,045	Significant
Quality of Tax Services → Tax Pay Compliance	0,212	0,034	Significant

Source: Results of Data Analysis, 2019

In addition to testing the direct effect, this study also examined the indirect effect between research variables. Indirect effect is influence that is measured indirectly on one variable to another through intervening variables. The coefficient of indirect effect is obtained from the results of the second direct effect. If both coefficients of direct effect are significant, then the coefficient of indirect effect is also significant. However, if one or both coefficients of direct effect are not significant, then the coefficient of indirect effect is not significant.

Testing the indirect effect of this research variable using the Sobel Test Calculator for the Significance of Mediation (www.danielsoper.com). The results of the testing of indirect effects are shown in the following table.

Table 6 Results of Testing Indirect Effects on Structural Models

Exogenous	Research Variable		Indirect Effect	p-Value	Conclusion
	Intervening	Endogenous			
Taxation Knowledge	Tax Paying Awareness	Tax Pay Compliance	0,080	0,045	Significant
Quality of Tax Services	Tax Paying Awareness	Tax Pay Compliance	0,128	0,042	Significant

Source: Results of Data Analysis, 2019

Discussion:-

Effect of Tax Knowledge on Compliance with Tax Payments

The results of the effect analysis through testing structural models show that knowledge of taxation has a significant positive effect on compliance with paying taxes. This implies that tax knowledge is one of the factors that play an important role in determining the level of compliance with paying taxes. The higher the value of tax knowledge, will encourage increased compliance with paying taxes. Conversely, if the knowledge of taxation is getting lower, compliance with paying taxes will decrease.

Understanding and knowledge of tax regulations in the Theory of Planned Behavior (TPB) is related to determining the behavior (perceived control behavior) of taxpayers in the willingness to pay taxes. The higher the understanding of taxpayer tax regulations, the taxpayer will apply that knowledge to pay taxes. Likewise vice versa the lower the awareness of taxpayers in reporting their tax obligations due to the understanding of taxes is still low.

In addition, the findings of this study are consistent with Attribution Theory. Attribution theory supports knowledge about taxation, a person's perception of making an assessment of something is strongly influenced by internal and external conditions. So knowledge about taxation is an external cause that affects taxpayers in carrying out their tax obligations. With the dissemination and counseling of tax widely, taxpayers will understand whether the tax function they pay, follow the tax regulation reforms, and know what taxpayers will get if the taxpayer does not carry out his tax obligations properly or does not comply.

The results of this study support the study conducted by Mahfud et al (2017), Susilawati and Budhiarta (2013) who found that knowledge of taxation influenced taxpayer compliance. However, the findings of

this study contradict the findings of the research conducted by Pranadata (2014), Robin and Pandiangan (2013), and Najib (2013) which state that tax knowledge does not affect individual taxpayer compliance.

Effect of Quality Tax Services on Compliance with Tax Payments

The results of the analysis of influence through testing structural models show that tax service quality has a significant positive effect on compliance with paying taxes. This shows that the increasing quality of tax services can encourage increased compliance with paying taxes. Compliance with taxpayers in fulfilling the obligation to pay taxes depends on how tax officers provide the best quality service to taxpayers (Jatmiko, 2006).

Tax services can be associated with normative beliefs which are one of the factors of Theory of Planned Behavior. Normative beliefs that explain that when going to do something, individuals will have beliefs about normative expectations from others and motivation to fulfill those expectations. With the existence of good service from tax officers, an efficient and effective taxation system, as well as tax counseling that gives motivation to taxpayers to obey taxes, it will make taxpayers have confidence or choose tax compliance behavior.

In addition, the findings of this study also support attribution theory that explains the quality of tax services, that if the service quality provided by the tax authorities is good and very satisfying taxpayers, the taxpayer's perception in carrying out his tax obligations becomes positive or towards the good where the taxpayer will always obedient in carrying out its tax obligations. This can be the rationale for taxpayer compliance in carrying out their tax obligations related to the quality of tax authorities services.

The findings of this study are consistent with the results of research conducted by Hardiningsih (2011), Setiyawati (2013) and Fitriyani (2014) who found that tax service quality has a positive and significant effect on compliance with paying taxes.

Effect of Tax Knowledge on Compliance with Paying Taxes Through Tax Paying Awareness

Knowledge of tax regulations indirectly affects compliance with paying taxes through awareness of paying taxes. This result explains that awareness of paying taxes increases the influence of knowledge and understanding of tax regulations on compliance with paying tax on tax payer restaurants.

These results are also in line with the Theory of Planned Behavior (TPB) stating that in addition to attitudes toward behavior and subjective norms, individuals also consider perceived behavioral control, namely their ability to carry out these actions. So that it can be said that awareness of paying taxes has a role that affects the knowledge and understanding of tax regulations on the willingness to pay taxes.

These results are consistent with the research conducted by Nugroho (2012) and Indrawan (2014) which states that there is a difference in knowledge about taxes between obedient and non-compliant taxpayers. One of the causes of the influence of tax knowledge on taxpayer awareness, most taxpayers obtain tax knowledge from radio, television, internet, newspapers, taxation books, tax seminars and training. Increasing insight into tax payers is able to provide awareness of the importance of taxes for them.

The Effect of Quality Tax Services on Compliance with Paying Taxes Through Tax Paying Awareness

Service quality can have an indirect influence on compliance with paying taxes through intervening variables. The results of the study support the Theory of Planned Behavior about normative beliefs, with good service from tax officials that will influence and motivate a taxpayer to behave to fulfill his tax obligations. Nugroho (2012) and Syahri (2014), argued that quality services are services that can provide satisfaction to customers and remain within the limits of meeting service standards that can be accounted for and must be carried out continuously.

The findings of this study are consistent with the research conducted by Nugroho (2012) and Syahri (2014) concluded that quality services have a positive effect on awareness of paying taxes, then the variable of paying taxes has a positive effect on willingness to pay taxes.

Conclusion:-

Based on the results of testing the hypothesis and the discussion of the effect of knowledge of taxation and the quality of tax services on compliance with paying taxes through awareness of paying taxes, conclusions can be drawn as follows:

1. Knowledge of tax regulations can directly affect compliance with paying taxes and can also indirectly affect compliance with paying taxes through awareness of paying taxes. This shows that with increasing knowledge about taxation, compliance with paying taxes will increase. On the other hand, increased compliance with paying taxes as a result of increased tax knowledge that encourages high awareness of paying taxes so that with increased awareness of paying taxes, compliance with tax increases also increases. Thus it can be said that awareness of paying taxes is able to mediate the influence of tax knowledge on compliance with paying taxes. The findings of this study support the Theory of Planned Behavior (TPB) and Attribution Theory.
2. Tax service quality can directly affect compliance with paying taxes and can also indirectly affect compliance with paying taxes through awareness of paying taxes. This shows that by increasing the quality of tax services, compliance with paying taxes will increase. On the other hand, the increase in compliance with paying taxes as a result of improving the quality of tax services which encourages high awareness of paying taxes so that with increasing awareness of paying taxes, increased compliance with paying taxes. Thus it can be said that the awareness of paying taxes is able to mediate the influence of the quality of tax services on compliance with paying taxes. The findings of this study support the Theory of Planned Behavior (TPB) and Attribution Theory.

Reference:-

- [1] Ahmed, Amina and Saniya Kedir. 2015. Tax Compliance and Its Determinant The Case of Jimma Zone, Ethiopia. *International Journal of Research in Social Sciences*, Vol. 6, No.2, pp: 7-21.
- [2] Ajzen, I. 1980. *The Theory of Planned Behavior Organizational Behavior and Human Decision Processes*. 50, pp.179 211.
- [3] Anangga, Septian. 2012. Studi Empiris Pada Penggunaan Aplikasi Pajak: Integrasi Theory of Planned Behavior dan Technolgy Acceptance Model. Naskah Publikasi. Universitas Diponegoro Semarang.
- [4] Arabella., O. F. Dan M. Yenni 2013. Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak terhadap Kepatuhan Wajib Pajak UMKM. *Tax and Accounting Review*, 1, 18-27.
- [5] Arbuckle, J.L. and Wothke, W.1999. *AMOS Users Guide Version 4.0*. Chicago, IL: Small Water.
- [6] Arikunto, Suharsimi. 2006. *Manajemen Penelitian*. Jakarta: Rineka Cipta.
- [7] Baron, R. M and Kenny, D. A. 1986. The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*. Vol. 51, No. 6, 1173-1182. American Psychological Association, Inc.
- [8] Bloomquist, Kim M. 2003. Tax Evasion, Income Inequality and Opportunity Costs of Compliance. *Paper presented at the 96th Annual Conference of the National Tax Association*, Chicago.
- [9] Boediono, B. 2003. *Pelayanan Prima Perpajakan*. Rineka Cipta: Jakarta.
- [10] Brata, Januar Dio, Isna Yuningsih, Agus Iwan Kesuma, 2017. Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha dan Pekerjaan Bebas di Kota Samarinda. *Forum Ekonomi*. Vol. 19 No. 1, hlm. 69-81.
- [11] Cakti, S. G. 2014. Pengetahuan dan Kepatuhan Wajib Pajak Restoran di Kabupaten Sleman. Universitas Atma Jaya, Yogyakarta.
- [12] Ermawati, N. 2018. Pengaruh Religiusitas, Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal STIE Semarang* Vol 10 No 1.

- [13] Ferdinand, A.T. 2002. *Structural Equation Modeling Dalam Penelitian Manajemen*. Semarang: Badan Penerbit Universitas Diponegoro.
- [14] Gberegbe, Ferry Barineka, Gabriel A. idornigie, and Lilian Okorite Nkanbia-Davies. 2015. Perception of Tax Fairness and Personal Income Tax Compliance in Ken Saro-Wiwa Polytechnic, Bori. *IOSR Journal of Economics and Finance (IOSRJEF)*, Vol. 6, Issue 6, Ver. I, pp: 01-11.
- [15] Ghozali, Imam. 2017. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*, Edisi 7. Semarang: Badan Penerbit Universitas Diponegoro.
- [16] Goest dan Davish. 1994. *Quality Manajemen Introduction To Total Quality Management For Production Prosessing And Rervice*, Third Edition New Jersey: Prentice Hall.
- [17] Hair, Joseph F, Ralph E. Anderson, Ronald L. Tatham, dan William C. Black. 2006. *Multivariate Data Analysis*. PrenticeHall International, Inc.
- [18] Handayani, Hanun, Ayu Noviana. 2005. Permasalahan Pajak Indonesia. *VALUE ADDED*, Vol. 2, No. 1 September 2004-Maret 2005, hlm. 1-9.
- [19] Hardiningsih, Pancawati dan Nila Yulianawati. 2011. Faktor-faktor yang Mempengaruhi Kemauan Membayar Pajak. *Dinamika Keuangan dan Perbankan*, Vol. 3 No.1, hlm. 126-142.
- [20] Herdjiono, Maria V. I., Sulo Sarwina, 2015. Faktor-Faktor Yang Mempengaruhi Kemauan Membayar Pajak pada Wajib Pajak di Merauke. *Jurnal Ilmu Ekonomi dan Sosial*, Vol. 6 No. 2. Hlm. 105-118.
- [21] Hutagaol, John. 2007. *Perpajakan: Isu-isu Kontemporer*. Yogyakarta: Graha Ilmu.
- [22] Jatmiko, Agus Nugroho. 2006. Pengaruh Sikap Wajib Pajak Pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Empiris Terhadap Wajib Pajak Orang Pribadi Di Kota Semarang). *Tesis*. Program Studi Magister Akuntansi Program Pascasarjana Universitas Diponegoro.
- [23] Kurotin, Erwin Nur. 2010. Permasalahan dan Solusi Penarikan Pajak Restoran di Dinas Pendapatan Pengelolaan Keuangan dan Aset Surakarta. Naskah Publikasi Universitas Sebelas Maret Surakarta.
- [24] Lovihan, Siska. 2014. Pengaruh Kesadaran Membayar Pajak, Pengetahuan dan Pemahaman Peraturan Perpajakan, dan Kualitas Layanan Terhadap Kemauan Membayar Pajak Wajib Orang Pribadi di Kota Tomohon.
- [25] Mardiasmo. 2006. *Perpajakan Edisi Revisi*. Penerbit: Andi, Yogyakarta.
- [26] Preacher, K. J and Hayes, A. F. 2004. *SPSS and SAS Procedures for Estimating Indirect Effects in Simple Mediation Models*. *Behavior Research Methods, Instruments, & Computers*, 36 (4), 717731. Psychonomic Society, Inc.
- [27] Rahayu, N. 2010. Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, dan *Tax Amnesty* Terhadap Kepatuhan Wajib Pajak. *Akuntansi Dewantara* Vol.1 No.1. Fakultas Ekonomi Universitas Sarjanawiyata Taman Siswa.
- [28] Resmi. 2009. *Perpajakan: Teori dan Kasus*. Jakarta: Salemba Empat.
- [29] Benk, Serkan, Tamer Budak, dan Ahmet Ferda Cakmak. 2016. Tax Professionals' Perceptions of Tax Fairness: Survey Evidence In Turkey. *International Journal of Business and Social Science*, Vol. 3, No. 2, pp: 112-117.
- [30] Setiawan, I Putu Ery, dan Damaiyanti. 2014. Analisis Efektivitas dan Kontribusi Penerimaan PBB Terhadap PAD Kota Denpasar Tahun 2009-2013, *E-Jurnal Akuntansi* Universitas Udayana. 9.1 (2014) : 97-105.
- [31] Suandy, Erli. 2002. *Hukum Pajak*. Edisi 5. Salemba Empat: Jakarta.
- [32] Utami, Thia Dwi. 2013. Pengaruh Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Palembang. *Jurnal Program Studi Akuntansi STIE MDP*.
- [33] Widayati dan Nurlis. 2010. Faktor-faktor yang Mempengaruhi Kemauan Untuk Membayar Pajak Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas. Repository Universitas Mercu Buana, <https://eprints.uny.ac.id/34869>.