

# THE EFFECT OF TAX JUSTICE, TAX AWARENESS AND ETHICS ON TAXPAYER COMPLIANCE AT KPP PRATAMA SOUTH MAKASSAR

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## ABSTRACT

This study aims to examine the effect of tax justice, tax awareness and ethics on taxpayer compliance at KPP Pratama South Makassar. This research is a quantitative research. The object in this research is the individual taxpayer at KPP Pratama South Makassar. The sampling technique used purposive random sampling with judgment sampling. The sample of this research is 100 taxpayers using the Slovin formula. Collecting data using a questionnaire distributed to respondents. Data analysis using Partial Least Square (PLS). The results showed that: (1) tax justice has a positive and significant effect on taxpayer compliance. (2) tax awareness has a positive and significant effect on taxpayer compliance. (3) ethics has a positive and significant effect on taxpayer compliance. (4) tax justice, tax awareness and ethics have a joint effect on taxpayer compliance.

**Keywords:** tax justice, tax awareness, ethics, taxpayer compliance

## I. Introduction

In an effort to increase state revenues, especially from the tax sector, the government carried out reform of the tax law in 1983, the tax collection system in Indonesia changed to a self-assessment system that previously used an official assessment system. This self assessment system requires taxpayers to calculate, pay and self-report the tax payable in accordance with applicable laws and regulations. As a consequence of implementing this self-assessment system, an examination from the government of taxpayer compliance is required. This is done to ensure that the implementation of tax obligations carried out by taxpayers is in accordance with the prevailing laws and regulations.

Taxpayer compliance is considered as one of the main concerns that is the focus of research in the taxation field. Indonesia as a country with the majority of state revenue sources coming from the tax sector has full hopes of increasing taxpayer compliance. Tax revenue is expected to continue to increase in order to finance state development so that it can run well.

The level of taxpayers in the city of Makassar, especially at the South Makassar Pratama Tax Office which is the largest base in the city of Makassar, the table above shows that the level of taxpayers fluctuates every year. In 2015 amounted to 30.91% in 2016 amounted to 30.69%, then in 2017 again decreased to 29.57%. In 2018 the level of disruption has decreased again to 27.95%, indicating a negative trend of 1.05%. In 2019, the number of taxpayers increased by 29.66% but it is still low compared to the level of taxpayers in 2015. This condition provides motivation to conduct research on the factors that affect the tax rate above KPP Pratama Makassar.

Averti and Suryaputri (2019) explain that the concept of justice is vertically seen from the wealth of society where the rich pay more taxes than the poor. Public perceptions of justice in the taxation system in a country greatly influence the implementation of good taxation in that country. This public perception will affect taxpayer compliance and tax avoidance (tax evasion). The public will tend to disobey and avoid tax obligations if they feel that the tax system is acting unfairly. The results of previous research conducted by Nugraheni and Purwanto (2015) that tax justice affects taxpayer compliance. In line with the research that Fadilah and Panjaitan (2016) show, tax justice has a significant effect on taxpayer compliance. In contrast to the results of research conducted by Susmiatun and Kusmuriyanto (2014) Pris (2010), it shows that tax justice has no effect on taxpayer compliance.

Suriambawa and Setiawan (2018) explain that taxpayer awareness is a condition where one must know, understand and carry out their tax obligations properly and voluntarily. If someone only knows and does not understand and does not implement the provisions (tax law), it means that the person's tax awareness is still low. Siregar research (2017) shows that awareness has a positive effect on taxpayer compliance, these results prove that with taxpayer awareness of the benefits, functions, and payment procedures, it will increase taxpayer compliance in paying their taxes. However, in contrast to research conducted by Hartini and Sopian (2018), Nurlaela (2013) awareness has no effect on taxpayer compliance. This means that awareness is an important factor in increasing taxpayer compliance in carrying out their tax obligations.

In addition to tax justice and tax awareness factors, the level of tax compliance can be influenced by one of the factors, namely ethics in taxation. Bartens (2013) in Kaustar (2017) states that everyone has different ethics, including ethics in taxation, there are those who apply good ethics in their lives because they think that taxes are an obligation that must be fulfilled. Research by Tarmidi and Nurlita (2018) Kaustar (2017) states that ethics affects taxpayer compliance. Taxpayers become obedient if individuals have good ethics so as to encourage compliance with tax provisions. In contrast to the results of research conducted by Yuhertiana et al. (2016) show that ethics has no effect on taxpayer compliance, which states that ethics has not been able to increase taxpayer compliance, there must be rules that bind taxpayers and a system that can make tax payments easier.

In this study, using goal setting theory Edwin (1968) stated that goal setting is one of the techniques for motivation. If the tax submitted by the taxpayer is very influential because of its existence, it will have an impact on the tax revenue set by the tax directorate general. Goal setting theory also emphasizes the specific duties of the tax directorate general which are entrusted with sharing taxation. Thus the objective is set to seek state revenue from the tax sector.

## II. Theoretical Framework and Hypothesis Development

### Goal Setting Theory

This theory was developed by Edwin, (1968) which states that goal setting is a technique for motivation. This theory emphasizes the importance of the goals set. This theory is also by Locke and Gary (2006) which states that a person's behavior is very much determined by the existence of the desired goals and desires to be achieved. This theory also states that individual behavior is governed by a person's ideas (thoughts) and intentions. If an individual is committed to achieving his goals, this will affect his actions. In this case, if the government (Direktorat general of taxes) is able to explain in detail the purpose of paying taxes and is carried out in a fair manner, the taxpayer will be aware and moved to carry out their tax obligations so that taxpayer compliance is achieved.

### Hypothesis Development

#### *The effect of tax justice on taxpayer compliance*

Goal setting theory states that a person's behavior is determined by a person's ideas (thoughts) and intentions. The Directorate General of Taxes which is entrusted and given the authority of the State to provide a taxation system that has full hope so that the tax rate can be achieved so that State revenues can continue to increase, the regulated taxation system has been implemented fairly, so a person or must be motivated and motivated to behave obediently in implementing it. tax obligations. Berutu & Harto (2012) fattens that taxpayers tend to avoid taxes if they consider the taxation system unfair. Based on the description above, it can be said that tax justice affects taxpayers. Therefore the hypothesis is formulated as follows.

*H1: Tax justice affects taxpayer compliance*

#### *The effect of tax awareness on taxpayer compliance*

The goal setting theory developed by Edwin (1968) states that goal setting is a motivating technique. This goal-setting theory also explains that a person's behavior is determined by the presence of desired goals and desires to be achieved. In this case, if taxpayers have awareness of their tax obligations, taxpayers will have the intention to carry out their tax obligations so that taxpayer compliance increases and has an impact on State revenues. Ghassani (2019) states that taxpayer awareness is a condition in which taxpayers know to understand and implement taxation provisions correctly and voluntarily. In this case, if the awareness in paying taxes is followed by the high desire or willingness of each taxpayer, the taxpayer will be obedient in carrying out their tax obligations. The higher the taxpayer awareness, the higher the tax compliance. Based on the description above, it can be said that tax awareness affects taxpayer compliance. Therefore the hypothesis is formulated as follows.

*H2: Tax awareness affects taxpayer compliance*

#### *The effect of ethics on taxpayer compliance*

Goal setting theory states that a person's behavior is determined by a person's ideas (thoughts) and intentions. In this case ethics is the tendency of taxpayers to behave or behave honestly in accordance with the values and norms and thoughts of carrying out tax obligations properly and correctly so that taxpayer compliance can continue to increase and will have an impact on State revenues from the tax sector. Nsor-Ambala (2015) argues that taxpayer compliance is strongly influenced by the ethics of each individual and also other social norms. Everyone has different ethical values, including taxpayer ethics. Taxpayers who apply ethics well in their lives and believe that taxes are an obligation that must be fulfilled. In addition, people who tend to have higher ethics tend to be

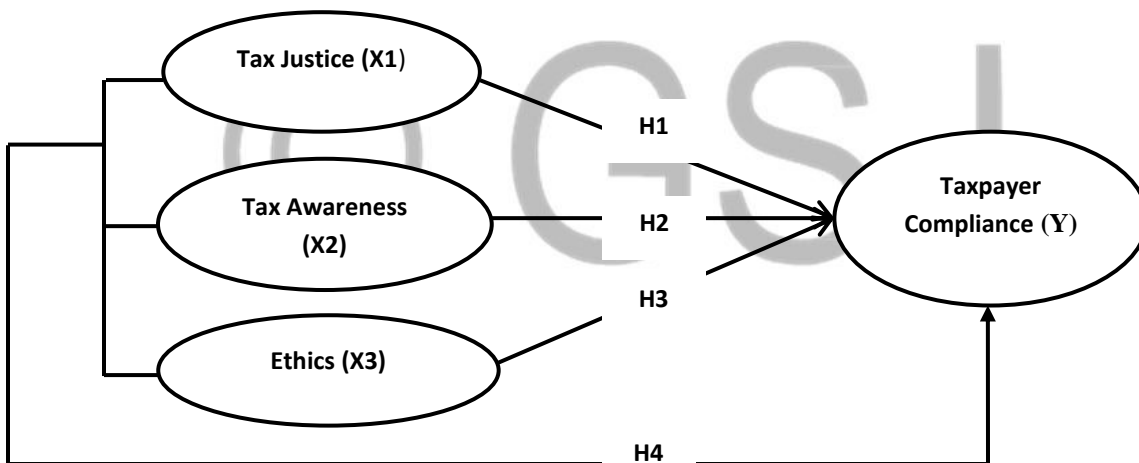
more obedient in paying taxes than people who have low ethics. Based on the description above, it can be said that ethics affects taxpayer compliance. Therefore, the hypothesis is formulated as follows.

*H3: Ethics affects taxpayer compliance*

*The effect of tax justice, tax awareness and ethics on taxpayer compliance*

Based on goal setting theory, it is stated that a person's behavior is determined by a person's ideas (thoughts) and intentions. In this case, if the taxpayer has the intention to carry out tax obligations, then the objectives to be achieved by the government, in this case the directorate general of taxes, who have the task of overseeing taxation can be achieved. With the compliance of each taxpayer to carry out its obligations, this will directly impact state revenues from the tax sector. With the awareness that taxpayers have in knowing, understanding and implementing taxation provisions correctly and voluntarily, it is followed by a high desire or willingness to fulfill tax obligations and justice in imposing taxes in accordance with the ability of the taxpayer, and driven by ethical ethics. both of each taxpayer who has the belief that tax is an obligation that must be fulfilled, thus encouraging taxpayers to comply with and implement applicable taxation provisions. Based on the description above, it can be said that tax justice, tax awareness and taxpayer ethics affect taxpayer compliance, the hypothesis that is formulated is as follows.

*H4: tax justice, tax awareness and ethics have an effect on taxpayer compliance*



**Figure 3.2 Conceptual Framework**

### **III. Research Methodology**

#### **Research Design**

This research is a quantitative approach. This type of research is explanatory research, namely research that combines several research variables that have been tested before. Collecting data in this study using a survey design by giving questionnaires to respondents. After the respondent fills in the questionnaire, then processes the results of the questionnaire that the respondent has filled in and explains the influence between the variables and tests the hypothesis that has been formulated. The unit of analysis is an individual taxpayer in reporting annual taxes. Research polls are individual taxpayers registered at KPP Pratama South Makassar as many as 155.689 taxpayers. The sampling technique used was purposive random sampling. Proposive random sampling used is jugment sampling,

namely sampling based on certain criteria. Determination of the sample using the Slovin formula, the sample was obtained as many as 100 respondents.

**Data Analysis**

Data analysis in this study was carried out using the Partial Least Square (PLS) application. PLS is a component or variant based Structural Equation Modeling (SEM) equation model. The PLS model path analysis consists of two stages, namely the evaluation of the measurement model (outer model) and the structural model (inner model). Simultaneous hypothesis testing (F test) can also be called the goodness of the regression model (goodness of fit). This test aims to determine how well the sample data with the proposed regression model. The F test was used with a significance level of 5% (0.05). Simultaneous testing is carried out with the following formula:

$$F = \frac{R^2}{1-R^2/(n-k-1)}$$

Information :

- R<sup>2</sup>= Coefficient of Determination
- k = number of independent variables
- n = Sample Size

**IV. Results**

**Outer Model Test Results**

Based on the evaluation of the outer model carried out to assess the feasibility of an indicator variable. This assessment uses a reflective evaluation model based on the reliability and validity of the indicator variables. The things that need to be considered in this measurement are the reliability of the indicator seen from the outer loading value, the discriminant validity seen from the cross loading, convergence validity and internal consistency based on the Average Variance Extracted (AVE) value where the AVE value must be greater than 0.5 while the convergence validity value is based on reliability where the value must be greater than 0.7. The overall results of the outer loading indicator variable are above 0.6 so that the constructs for all variables have met the reliability assumption. The results showed that the cross loading value or the loading factor value for each indicator variable was greater than the loading factor variable for other indicators so that it could be ascertained that all indicator variables had good discriminatory validity. The composite reliability value of all variables shows a number above 0.7 and the Average Variance Extracted (AVE) value of all variables shows a number above 0.5 so that it can be stated that all variable constructs meet the criteria of reliability and validity.

**Table 5.5 Test Results of Construct Reliability and Validity**

<b>Variable</b>	<b><i>Cronbach's Alpha</i></b>	<b><i>Composite Reliability</i></b>	<b><i>Average Variance Extracted (AVE)</i></b>
X1	0.851	0.894	0.628
X2	0.891	0.914	0.605
X3	0.913	0.931	0.658
Y	0.867	0.900	0.599

**Source: Data processed, 2020**

### Inner Model Test Results

The results of the R Square test show the value of the determinant coefficient or R Square for the dependent latent variable taxpayer compliance of 0.546. This shows that the independent variables in this study can explain the dependent variable of taxpayer compliance by 54% and the rest is explained by other variables not examined in this study. The next indicators evaluated are the Predictive Relevance value or Q Square (Q2) and the Goodness of Fit Index (GoF) with manual calculations. The calculations are as follows:

$$\begin{aligned}
 Q2 &= 1-(1-R1^2) & GoF &= \sqrt{AVE \times R^2} \\
 &= 1-(1-0.546^2) & &= \sqrt{0.599 \times 0.546} \\
 &= 1-0.454 & &= 0.422 \\
 &= 0.546
 \end{aligned}$$

Based on calculations that have been done manually, the Q Square value of 0.546 is obtained where the number is greater than 0 (0.454 > 0) and the Goodness of Fit Index (GoF) value is 0.422 which indicates a large GoF number. The Q Square and Goodness of Fit Index (GoF) values indicate that the model has good predictive relevance so that hypothesis testing can be done.

Hypothesis testing is done to see the significance level of the influence of the independent latent variable on the dependent latent variable by looking at the probability value and the t statistic. Referring to the probability value of p-value with the terms alpha 5% or less than 0.05, while the t-table value for 5% alpha is 1.96 on the condition that we accept the hypothesis if the t-statistic > t table. Hypothesis testing is seen from the Result for Inner Weight.

**Tabel 5.6 Result for inner Weight**

Variable	Original Sample Estimate	Sample Mean	Standard Deviation	T Statistics	P Value
X1 → Y	0.252	0.261	0.070	3.577	0.000
X2 → Y	0.348	0.351	0.082	4.227	0.000
X3 → Y	0.339	0.337	0.077	4.369	0.000

**Source: processed data, 2020**

The first hypothesis testing is to determine the effect of tax justice on taxpayer compliance. The test results show that the path coefficient value of the tax justice variable to the taxpayer compliance variable is 0.252 with a statistical t value of 3.577, where this value is greater than the t table value of 1.960 (3.577 > 1.960) and shows a p-value of 0.000 where the value is more smaller than the significant value 0.05 (0.000 < 0.05), which means that tax justice has a positive effect on taxpayer compliance. Thus Hypothesis 1 is accepted.

The second hypothesis testing is to determine the effect of tax awareness on taxpayer compliance. The test results show that the path coefficient value of the tax awareness variable to taxpayer compliance is 0.348 with a t-statistic value of 4.227 where this value is greater than the t-table value of 1.960 (4.227 > 1.960) and shows a p-value of 0,000 where the value is smaller than significant value 0.05 (0.000 < 0.05).

Hypothesis testing 3 is to determine the effect of ethics on taxpayer compliance. The test results show that the path coefficient value of the ethics variable to the taxpayer compliance variable is 0.339

with a t-statistic value of 4.369 where this value is greater than the t-table value of 1.960 ( $4.369 > 1.960$ ) and shows a p-value of 0,000 where this value is smaller. of the significance value 0.05 ( $0.000 < 0.05$ ).

Hypothesis 4 testing is to determine the simultaneous effect of tax justice, tax awareness, and ethics variables on taxpayer compliance. Simultaneous testing with manual testing. Based on the R2 value, it was obtained 0.546 (54%). The number of independent variables (k) was 3 and the number of research samples (n) was 100 with a significance level of 0.05. Then processed the F-count and F-table values as follows:

$$F = \frac{R^2/k}{1-R^2/(n-k-1)}$$

$$F = \frac{0.546/3}{1-0.546/(100-3-1)}$$

$$F = 38.48$$

The value of Ftable at the 5% significance level with df1 = 3 and df2 (100-3-1) = 96 at 2.70. Based on the results of the above calculations, the Fcount of 38.48 and Ftable of 2.70 is obtained. Then  $F\text{-count} > F\text{-table}$  means that H0 is rejected and H1 is accepted, which means that there is an effect of tax justice, tax awareness, and ethics together on taxpayer compliance.

## Discussion

### Tax justice has a positive effect on taxpayer compliance

The results of hypothesis testing show that the proposed hypothesis 1 is accepted. Thus the hypothesis which states that tax justice has a positive and significant effect on taxpayer compliance. empirically proven at KPP Pratama Makassar Selatan. This means that the distribution of the tax burden to each taxpayer has been carried out evenly in accordance with their ability and the income received by each taxpayer, the higher the taxpayer compliance. conversely, if the distribution of tax burden to each taxpayer is not evenly distributed, taxpayer compliance will be low.

Edwin (1968), goal setting theory explains that individual behavior is regulated by a person's ideas and intentions, in this case if the tax justice received by taxpayers is in accordance with their ability to pay, this will affect the level of motivation or behavior of taxpayers in fulfilling their tax obligations. This will have an impact on the level of taxpayer compliance, with the compliance of each taxpayer, the state revenue from the tax sector will increase.

Based on the results of the recapitulation of respondents' answers to the tax justice variable that is built on the indicator of the distribution of tax burdens to taxpayers is balanced, the tax burden is according to the taxpayer's income, and the distribution of tax burden is in accordance with the taxpayer's ability to obtain a fairly high recapitulation value of 4.13 from all the latent variable indicators tested in this study. This is a factor in the acceptance of this hypothesis. These results have succeeded in confirming the goal setting theory that tax justice is one of the factors that can influence individuals to behave. The results of this study are consistent with the research of Nugraheni & Purwanto (2015), Fadilah & Panjaitan (2016) and Wardani et al., (2015) which proved empirically that tax justice has a significant effect on taxpayer compliance.

### Tax awareness has a positive effect on taxpayer compliance

Hypothesis testing results show that the proposed hypothesis 2 is accepted. Thus the hypothesis which states that taxpayer awareness has a significant effect on taxpayer compliance. It is empirically proven at South Makassar KPP Pratama. Tax awareness is a positive feeling and willingness without

coercion in carrying out tax obligations properly and voluntarily so that the better the taxpayer's awareness will be able to increase taxpayer compliance in other words, the higher the taxpayer's awareness, the higher the level of taxpayer compliance.

Edwin (1968) goal setting theory states that a person's behavior is determined by a person's ideas (thoughts) and interests, in this case the tendency of taxpayers to behave or behave in accordance with the values and norms and thoughts of carrying out tax obligations properly and correctly, this has an impact on taxpayer compliance so that the achievement desired by the tax directorate general, in this case is an increase in state revenue from the tax sector.

Based on the results of the recapitulation of respondents' answers to tax awareness variables that are built on the indicators of awareness of the tax function, awareness of the benefits of tax payments and rarely get sanctions, the average recapitulation of respondents' answers to taxpayer awareness variables is 3.65 from the overall average. Respondents' answers to all the indicators tested in this study could be a factor in the acceptance of this hypothesis.

The results of this study are consistent with the results of research that Fitria (2017), Ghassani (2019), Siahaan & Halimatusyadiah (2019) have proven that tax awareness has a significant effect on taxpayer compliance. These results indicate that the taxpayer awareness factor can provide a useful understanding and framework for the government, in this case the tax officer, that the existence of activities aimed at increasing tax awareness about tax rules and procedures can increase taxpayer compliance so that the results of this study serve as empirical evidence that activities increasing taxpayer awareness needs to be done.

### **Ethics has a positive effect on taxpayer compliance**

The results of hypothesis testing indicate that the proposed hypothesis 3 is accepted. Thus the hypothesis which states that ethics has a positive and significant effect on taxpayer compliance. It is empirically proven at South Makassar KPP Pratama. This means that the higher the ethics of each taxpayer, the higher the level of taxpayer compliance. on the other hand, low taxpayer ethics means the level of taxpayer compliance is low.

The results of this study succeeded in confirming the goal setting theory that ethics is one of the variables that can influence individuals to behave obediently. These results also support the statement of Nsor-Ambala (2015) that taxpayer compliance is strongly influenced by the ethics of each individual. Everyone has different ethics that apply good ethics in their lives that tax is an obligation that must be fulfilled. Ethics has a big role in increasing the compliance of individual taxpayers at KPP Pratama South Makassar. With good ethics, every taxpayer makes a major contribution, one of which is being honest in fulfilling tax obligations. The results of this study are consistent with the research of Tarmidi & Nurlita (2018), Putra (2017) and Kaustar (2017) which have successfully proven empirically that ethics affects taxpayer compliance.

Edwin (1968) goal setting theory states that a person's behavior is determined by a person's ideas (thoughts) and intentions, in this case ethics is the tendency of taxpayers to behave or behave in accordance with values and norms, in other words, actions have moral values when the action is taken. based on obligations that must be fulfilled. In this case, if the taxpayer has good ethics, the taxpayer has the intention to carry out his tax obligations, automatically the achievement of taxation authorities in seeking State revenue from the tax sector can increase with the taxpayer compliance in paying taxes.

Based on the results of the recapitulation of respondents' answers to the ethical variables that are built on indicators of honesty and moral values (true or false) obtains high scores and from the overall average value of respondents' answers, the construct of ethics variables obtains the highest average value of 4.33 among all latent variable indicators tested in this study. This could be a factor in the acceptance of this hypothesis.



### **Tax justice, tax awareness and ethics have a joint effect on taxpayer compliance**

The results of hypothesis testing indicate that the proposed hypothesis 4 is accepted. Thus, which states that tax justice, tax awareness and ethics have a joint effect on taxpayer compliance. This result proves that empirically tax justice, tax awareness together affects taxpayers to behave obediently. Taxpayers will obey to pay taxes if the element of justice where taxes are imposed on each taxpayer must be proportional to the ability to pay taxes, the taxpayer will be aware and have good ethics. Thus, taxpayers will comply in carrying out their tax obligations.

Simultaneous testing of tax justice, tax awareness and ethics on taxpayer compliance has never been studied before. With the research based on the results of the tests carried out, it was found that tax justice, tax awareness and ethics can jointly influence taxpayer compliance.

These results have succeeded in confirming the goal setting theory that a person's behavior is determined by thoughts and intentions. Taxpayer compliance can be achieved if taxpayers feel that taxes have been carried out fairly and taxpayers have awareness and ethics, taxpayer compliance will increase. Based on the results of the manual calculation, the simultaneous test (F test) shows that the F-count value is 38.48 and the F-table is 2.70. Which means tax justice, tax awareness and ethics have a joint effect on taxpayer compliance.

### **Conclusion**

Based on the results of testing and discussion of each hypothesis regarding the effect of tax justice, tax awareness and ethics on taxpayer compliance, it can be concluded that:

1. Tax justice has a positive and significant effect on taxpayer compliance. The test results show that the path coefficient is positive and meets significant assumptions.
2. Tax awareness has a positive and significant effect on taxpayer compliance. The test results show that the path coefficient is positive and meets significant assumptions.
3. Ethics has a positive and significant effect on taxpayer compliance. The test results show that the path coefficient is positive and has significant assumptions.
4. Tax justice, tax awareness and ethics have a joint effect on taxpayer compliance. Simultaneous test results show that  $F\text{-count} > F\text{-table}$ . This means that tax justice, tax awareness and ethics have a joint effect on taxpayer compliance.

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