

Improving Taxpayer Compliance Through Behavioral Approach



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ABSTRACT

According to the theory of planned behavior, human behavior is based on three types of considerations, namely: Behavioral beliefs (behavior beliefs), namely beliefs about the possible outcomes of behavior and evaluation of these results (beliefs strength and outcome evaluation). The research aims to examine taxpayer compliance from a behavioral approach in terms of attitudes toward behavior, subjective norms, and perceived behavioral control of individual taxpayers in the city of Palembang. The data used is primary data obtained directly from individual taxpayers who are respondents. The instrument used in obtaining data was in the form of questionnaires which were distributed directly. The number of respondents in this study were 130 respondents. The determination of the sample was carried out by using non-probability sampling and purposive sampling method. The data collection method uses a questionnaire with a Likert scale. The results showed that there was a significant influence on attitudes, behavior, subjective norms, and behavioral control partially or simultaneously.

1. INTRODUCTION

Taxes are the main source of state revenue. Without taxes, it is difficult for most state activities to be carried out. The use of tax money covers everything from personnel spending to financing various development projects. 70% of state financial sources come from the tax revenue sector. This source of revenue from taxes functions as a budget to finance routine

state expenditures and development, and serves as the spearhead of the implementation of government policies (Putri, 2017). Through taxes, the public can directly assist the government in optimizing development and other programs, especially amid the Covid-19 pandemic. *Kemenkeu.go.id* on its website page states that tax revenue as of October 2022 has reached 97.5% of the existing target. According to *babelprov.go.id*, this achievement illustrates the existence of economic recovery in Indonesia and increased taxpayer compliance.

According to (Alvin, 2014; Ariyanto & Nuswantara, 2020) taxpayer compliance is the main driving factor in fulfilling the target of achieving tax revenue. Taxpayer compliance is voluntary or willingness of taxpayers to comply with tax regulations set by the government (Widyaningtyas, 2019). Taxpayer compliance is an important issue that is of concern to regulators in both developed and developing countries because acts of tax avoidance, evasion and neglect can occur as a result of the low level of taxpayer compliance (Ariyanto & Nuswantara, 2020); (Krisnadeva & Lely Aryani Merkusiwati, 2020). This is why the government continues to make various efforts to prevent these negative effects by increasing tax compliance (Perdana & Dwirandra, 2020).

Empirical results show that tax compliance leads to increased audit revenue and rates and decreased tax rates. Compliance is also greater when individuals perceive some benefit from public goods funded by tax payments, while changes in penalty rates appear to have little effect on tax compliance behavior (Bărbuță-Mișu, 2011) . Taxpayer compliance with submitting their SPT specifically in the South Sumatra-Babel Region itself has experienced positive growth as illustrated by the growth in tax sector revenue reported by *sumsel.antaraneews.com* that South Sumatra-Babel tax revenues have grown by 38.81% in the January-June 2022 period and has reached 59.04% of the 2022 revenue target. According to *sumsel.antaraneews.com* the KPP in the South Sumatra Region itself recorded the highest positive growth in tax revenue, namely the Palembang Madya KPP which amounted to 56.35% compared to the seven other KPPs in the South Sumatra region. (Perdana & Dwirandra, 2020) states that taxpayer compliance is influenced by two factors, namely internal factors which are factors originating from within the taxpayer himself and external factors which are factors originating from outside the taxpayer, namely the situation and environment around the taxpayer.

Based on this background, a study is needed to find out the reasons for the high level of compliance in carrying out tax obligations in the city of Palembang by examining the factors that influence individual taxpayer compliance so that it can be used as evaluation material by regulators in the city of Palembang, especially to compile initiatives to increase revenue tax. This research will be limited to examining the compliance of individual taxpayers in the city of Palembang using the framework of the *Theory of Planned Behavior* (TPB) model developed by Icek Ajzen in 1991 (Ajzen, 2012). *Theory of Planned Behaviour* (TPB) has been proven to be used in explaining taxpayer compliance behavior in the DIY area based on the results of research conducted by (Putri, 2017). (Saputra, 2019) also stated that the *Theory of Planned Behavior* is one of the social psychology models most often used to predict behavior and is a good predictor of behavior because it is balanced by the intention to carry out the behavior. Research conducted by (Putri, 2017) stated the results of the study that the attitude variable, subjective norm variable and behavioral control variable had a positive influence on individual taxpayer compliance in DIY. Therefore this study will use these three variables to determine the internal factors of taxpayer compliance at the Palembang Madya KPP as an extension of the research that has been conducted by (Putri, 2017).

2. LITERATURE REVIEW AND HYPOTHESIS

Several previous researchers have used the Theory of Planned Behavior (TPB) model framework to explain the behavior or internal factors of tax compliance from taxpayers. Research conducted by (Putri, 2017) stated the results of the study that all variables from the TPB framework, namely attitude variables, subjective norm variables and behavioral control variables had a positive influence on individual taxpayer compliance in DIY. In line with previous research (Widyawati, 2019) showed the results of the same study that attitudes, subjective norms and behavioral control had a significant effect on taxpayer compliance in Pamekasan Regency. However, different results were shown by research conducted by (Cahaya, 2018) shows that the perceived behavioral control variable has a positive and significant effect on the intention to behave obediently while subjective norms have no effect on the intention to behave obediently in Pontianak City. Different results were also stated by (Mustika, 2020) only subjective norm variables and behavioral control variables

which are perceived to have a significant effect on taxpayer compliance in Kebumen Regency.

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a development of Theory of Reasoned Action (TRA) by Ajzen in 1991 which explains that behavior is carried out because individuals have the intention or desire to do so by adding one variable, namely perceived behavioral control. In his book, (Jogiyanto, 2007) writes that the Theory of Planned Behavior (TPB) suggests that human action is based on three kinds of beliefs, namely as follows.

- a. Attitudes toward behavior or Behavioral beliefs are individual beliefs about the results of a behavior and evaluation of these results (beliefs strength and outcome evaluation).
- b. Subjective Norms on behavior or Normative beliefs are beliefs about other people's normative expectations and motivation to fulfill these expectations (normative beliefs and motivation to comply).
- c. Behavioral control or control beliefs are beliefs about the existence of things that support or hinder the behavior that will be displayed (control beliefs) and perceptions about how strong the things that support and inhibit this behavior are. Obstacles that usually arise when the behavior is shown sometimes arise from within or outside the individual or environmental factors.

According to Ajzen (1991) in Theory of Planned Behavior, the behavior shown/performed by a person is influenced by his inner intention (intention to comply) which is a mediating variable, as well as perceived behavioral control. Besides being able to influence behavior directly, perceived behavioral control along with two other variables, namely attitudes towards behavior and subjective norms also affect behavior indirectly through the variable intention to behave. Perceived behavioral control is a new variable that is not included in Theory of Reasoned Action.

Attitude refers to a degree of perception in which a person perceives or evaluates positively (favorable) or negative (unfavorable) a statement or action (Ajzen, 1991). According to Jogiyanto (2007), attitude towards behavior is an accumulation of one's feelings to either accept or reject an object or behavior and is measured by a procedure that places the person on a two-pole evaluative scale, for example good-bad, agree-disagree, and the like. . Attitude

is a form of evaluation or feeling reaction (Alvin, 2014). The attitude in this study is an individual's attitude towards the idea of tax.

According to Wanarta and Mangoting (2014), taxpayers who have a positive attitude towards tax non-compliance have a tendency to commit tax evasion. Attitudes in the tax compliance dimension can be explained using equity theory as was also done by several previous researchers such as Sani & Habibie, (2017), and Anggraini et al. (2021). In determining the agree/disagree response, like/dislike, the perception of justice plays an important role as input for the formation of taxpayer attitudes. This is in line with the notion that perceptions of justice are considered capable of influencing a person's attitude towards the point of view in a relationship, towards a partner, towards the relationship as a whole, towards things that are deemed necessary to be done, as well as on the perceptions of the parties responsible for the behavior. (Efebera et al., 2004).

Subjective norms are a person's perception of expectations or acceptance from other people who are considered influential. This perception is subjective, therefore it is referred to as a subjective norm. People who are considered influential by someone can be family, close friends, co-workers, consultants, or the surrounding environment (Ajzen I., 1991). Subjective norms are social factors that describe the social pressure experienced by a person in his judgment to decide to do or not to do an act. If a person feels that the action he intends to take will be assessed positively/negatively by the people around him, he will consider this judgment in his intention to behave (Ajzen, 2005).

Perceived Behavior Control, according to Ajzen (1991) is an individual's perception of whether it is difficult or not, whether or not behavior can be performed. This relates to beliefs about opportunities or obstacles that trigger the possibility of carrying out the behavior. This perception can arise from personal experience, other people's experiences, or individual estimates of matters relating to the behavior to be carried out. A person will perform a behavior if he perceives the behavior positively, there is social pressure to do so, and he has the confidence and opportunity to act.

Perceived behavioral control besides having a direct effect on behavior, is also a variable that influences intention. Just like attitudes and subjective norms, perceived behavioral control is input for individuals in forming intentions to behave. Perceptual behavioral

control that is strong and coercive can influence behavior directly even though there is no strong influence from individual intentions. Conversely, even though individuals have strong intentions, there are behavioral controls that prevent intentions from being carried out

The relevance of the Theory of Planned Behavior to this research is that the behavior of a taxpayer complying or not complying in fulfilling his tax obligations is influenced by the intention of the taxpayer. If the taxpayer has the intention to comply with his tax obligations, tax compliance will occur. Where the intention to obey is determined by three factors, namely attitude, subjective norm and perceived behavioral control owned by the taxpayer

3. RESEARCH METHOD

This type of research is comparative causal research which is research directed at investigating causal relationships based on observations of the consequences that occur and looking for factors that are the reasons why this happens through the data collected. The approach used in this study is a quantitative approach with statistical analysis using the SPSS application. This study will examine the causal effect, namely the relationship or influence of the independent variable on the dependent variable. In this study the dependent variable is Individual Taxpayer Compliance influenced by independent variables namely Attitudes, Subjective Norms, and Perceived Behavioral Control.

The population in this study is individual taxpayers with effective status who are registered or have a Taxpayer Identification Number (NPWP) in the city of Palembang and report annual tax returns (SPT). Determination of respondents/sample collection was carried out using samples based on non-probability sampling in the form of incidental sampling and snowball sampling techniques and supported by purposive sampling techniques. The sample used was 130 respondents.

Determination of the sample in this study using a sample based on non-probability sampling in the form of incidental sampling technique and snowball sampling with purposive sampling technique. The planned sample is a minimum sample of 100 respondents. The instrument used in this study was a questionnaire containing the taxpayer's perception of taxpayer compliance based on attitudes, subjective norms, and behavioral control.

The researcher distributed the first questionnaire to 100 responses in the hope of returning 100%, but when they returned, the expected number did not match reality. Of the

100 questionnaires that were redistributed, only 80 respondents, and even then there were some flawed questionnaires that could not be used. For this reason, the researcher expanded the number of samples by determining on the spot respondents who match the established criteria. The researcher distributed another 50 questionnaires. But again not as expected. Questionnaires that returned 50, but only partially used. The researcher expanded the research object by increasing the number of questionnaires which were distributed again as many as 50 questionnaires and also returned 50. So that from the 200 questionnaires distributed, the questionnaires that were usable and valid were 130 respondents. The data analysis technique used in this study is multiple linear regression using the SPSS application. The design plans of this research are as follows:

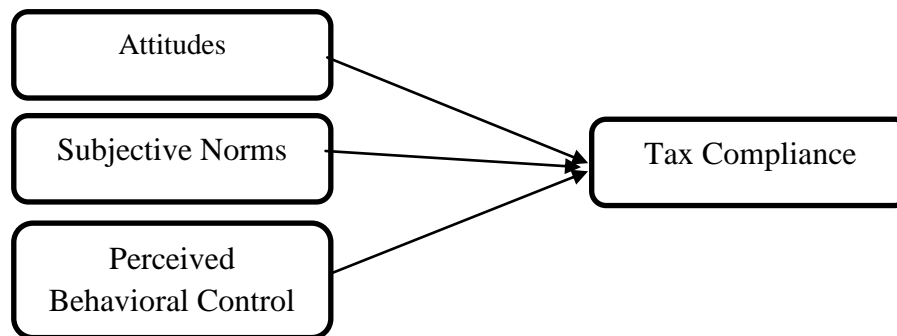


Figure 1. Conceptual Framework.

4. RESULTS AND DISCUSSIONS

Researchers distributed questionnaires to 200 respondents and only 130 questionnaires could be used as primary data to be processed and analyzed. The characteristics of the respondents in this study were divided into several groups based on age, education level, gender, based on the timeliness of reporting SPT.

Individual taxpayers aged 20-40 years are 27.60%; aged 41-60 years as much as 66.15% and over 60 years as much as 6.25%. When viewed from the undergraduate level education, the most respondents were 57%, high school level as much as 32%, diploma level 8% and others 3%. If seen by gender, there are more males, namely 67% and 33% females. When viewed from the timeliness in submitting the Annual SPT, respondents who reported SPT on time were 55%, 37% did not report SPT on time and 8% did not..

Validity Test

The validity test was conducted to determine the ability of the statement indicators on the questionnaire in measuring a concept. To measure a concept, Pearson correlation is used with a significance value <0.05 . Based on the test results, all variables produce a significance value <0.05 so that they can be declared valid.

Reliability Test

Reliability measurement using cronbach's alpha. If the Cronbach's alpha value is > 0.6 then the questionnaire is declared a variable. Based on the test results, it shows that the Cronbach Alpha value for each variable is greater than 0.768, namely Individual Taxpayer Compliance of 0.768; attitude of 0.887; Subjective Norm of 0.752 and Perceived Behavioral Control of 0.768, it can be concluded that each of the variables above is reliable.

Normality Test

The Kolmogorov-Smirnov test was carried out to determine whether the samples were normally distributed. If the Kolmogorov-Smirnov Sig significance number > 0.05 , it indicates that the data is normally distributed. Based on the test results, the Kolmogorov-Smirnov value is 0.986, it can be stated that the research data has fulfilled the normal distribution.

Multicollinearity Test

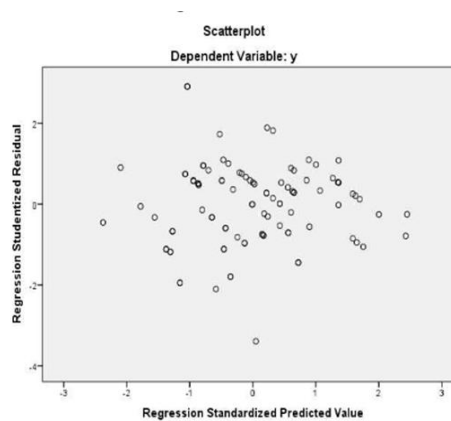
The multicollinearity test shows that there is a perfect linear relationship between the independent variables in the regression model. A good regression model does not show any symptoms of multicollinearity. Detection can be done by looking at the VIF value < 10 and tolerance > 0.1 , so the regression model is free from multicollinearity. The test results for each variable can be seen in the following table.

Tabel Multicollinearity Test Results

Variable	Tolerance	VIF	Result
Attitudes (X1)	0.880	1.123	There is no multicollinearity
Subjective Norms (X2)	0.740	1.346	There is no multicollinearity
Perceived Behavioral Control (X3)	0.755	1.324	There is no multicollinearity

Heteroscedasticity Test

A good regression model does not show signs of heteroscedasticity. Detection of the presence or absence of heteroscedasticity can be done by using a scatterplot. If the scatterplot produces points that spread above and below zero on the Y axis (random), then it is concluded that there is no heteroscedasticity in the regression model. The following is a scatterplot image resulting from the regression analysis which shows that the non-heteroscedasticity assumption has been met



From the Scatterplot graph in Figure 4 it can be seen that the points are spread randomly and evenly, and are spread both above and below zero (0) on the Y axis.

Hypothesis Test

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
2 (Constant)	8.238	1.718		4.794	.000
Sikap	.148	.065	.239	2.276	.026
norma_subjektif	-.151	.064	-.242	-2.378	.020
kontrol_keperilakuan	.193	.078	.254	2.467	.016

a. Dependent Variable: kepatuhan_pajak

Based on the hypothesis testing carried out, the following results are obtained: the probability value of the significance of the attitude is $0.026 < 0.05$. This shows that the first hypothesis is accepted, the subjective norm significance probability value is $0.020 < 0.05$. This shows that the second hypothesis is accepted, the probability value of the significance of behavior control is $0.016 < 0.05$. This shows that the third hypothesis is accepted.

DISCUSSION

Attitude and Tax Compliance

Attitude is a characteristic possessed by someone in character formation, where the character itself is a principle or guide to life that is owned by someone. While the attitude attached to a person can change over time or be influenced by environmental factors. If an individual is in a situation of associating with other people whose attitudes are very different from his and this is done continuously, then it is not impossible that the individual will automatically feel that his attitude begins to change according to the environment, both consciously and unconsciously.

This research found that Attitude (X1) has a significant positive effect on Individual Taxpayer Compliance. It is shown that attitude has a positive and significant effect on individual taxpayer compliance. So that the first hypothesis which states that there is a positive and significant effect of Attitude on Individual Taxpayer Compliance is supported. In the Theory of Planned Behavior, attitudes toward behavior are influenced by behavioral beliefs (behavior beliefs) where these beliefs are beliefs held by individuals about the results of a behavior and evaluation of the results performed. The results of this study are consistent with the research of Budhiartama and Jati (2016) and Sairi et al, (2014).

Subjective Norms and Tax Compliance

Statistically, it can be shown that subjective norms do have a direct and positive influence on the individual taxpayer's intention to behave non-compliantly. This indicates that the strong influence of subjective norms or people around (perceived social pressure) influences the intention of individual taxpayers to behave obediently or disobediently. The results of this study are in line with research conducted (Bobek and Hatfield, 2018) which shows that subjective norms have a significant effect on tax non-compliance intentions. Meanwhile (Mustikasari, 2017) proves that subjective norms have a significant negative effect on compliance intentions.

Perceived Behavioral Control And Tax Compliance

Perceived behavioral control does have a direct and positive influence on the individual taxpayer's intention to behave obediently. The more positive the attitude towards behavior, and the greater the control over one's behavior, the stronger the intention to comply with

taxes. Behavioral control describes feelings of self-efficacy or individual ability to perform behavior. This is in line with the research conducted (Bobek and Hatfield, 2018).

This research is in line with research conducted by (Putri, 2017) stated the results of the study that all variables from the TPB framework, namely attitude variables, subjective norm variables and behavioral control variables had a positive influence on individual taxpayer compliance in DIY. And also in line with previous research (Widyawati, 2019).

The more positive the attitude towards behavior and subjective norms and the greater the perceived behavioral control by a person, the greater the intention to bring up a particular behavior. In accordance with the facts on the ground, it shows that the intention will be manifested into behavior when the opportunity arises. Theory of Planned Behavior (TPB) which was developed by Ajzen in 1988. The Theory of Perceived Behavior (TPB) states that in addition to Attitudes and Subjective Norms, one also considers Perceived Behavioral Control.

5. CONCLUSIONS AND SUGGESTIONS

Based on the data analysis and discussion that has been carried out, it can be concluded that attitudes influence the intention of individual taxpayers to comply with their tax obligations. Furthermore, it can also be found that subjective norms influence the intention of individual taxpayers to comply with their tax obligations. Finally, this study found that behavioral control affects the intention of individual taxpayers to comply with their tax obligations.

Measuring compliance behavior seems simple, but the problem is finding a measure that allows researchers to study directly how compliance is changed by changes in underlying tax-related parameters, such as audit levels. Thus, directly asking participants about their past involvement in tax evasion is not enough. What is needed is a compliance indicator that can be measured repeatedly by changing policy parameters. One possibility is to ask hypothetically about tax avoidance behavior (perhaps with a case situation to explain the context in detail) and how it would differ if certain changes occurred.

Findings from many studies indicate that the attitude of taxpayers to the tax system and the way taxpayers feel they are treated by the tax authorities are important in explaining taxpayer non-compliance. Regarding the tax system itself, there is specific evidence to

suggest that perceptions of an unfair tax burden can influence taxpayers' views of paying taxes and can continue to influence their compliance decisions.

6. IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

Based on the conclusions above, further suggestions can be proposed that are expected to be useful.

- a. Behavioral Control has the most influence on Individual Taxpayer Compliance, the government should give strict sanctions according to law to Taxpayers.
- b. For future research, it is expected to use an interview survey in addition to a questionnaire, this aims to avoid biased responses.

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