

The Determinant Effect of Theory of Planned Behavior and Tax Knowledge on Taxpayer Compliance

Muzakkir¹, Aini Indrijawati², and Syamsuddin³
Magister of Accounting, Faculty of Economic and Business
Hasanuddin University
Makassar, Indonesia.

Abstract:- This study aims to examine and analyze the effect of attitudes, subjective norms, perceived behavioral control and tax knowledge on taxpayer compliance with intention as a mediating variable. This research is a type of quantitative research with a correlational model. The object of research is an individual taxpayer. The data in this study were obtained through a questionnaire that was distributed to 100 respondents. Data were analyzed using the Structural Equation Model based on Partial Least Square method. The results showed that: attitude has a significant positive effect on taxpayer compliance through intention, subjective norms has a significant positive effect on taxpayer compliance through intention, perceived behavioral control has no significant effect on taxpayer compliance through intention, perceived behavioral control has a significant positive effect directly on taxpayer compliance, tax knowledge has a significant positive effect on taxpayer compliance through intention, tax knowledge has a significant positive effect directly on taxpayer compliance, intention has a significant positive effect directly on taxpayer compliance.

Keywords:- Attitude, Subjective Norm, Perceived Behavioral Control, Tax Knowledge, Intention, Tax Compliance.

I. INTRODUCTION

Republic of Indonesia is a developing country that relies on its development costs from revenues of the state treasury through taxes. Tax is one of the biggest sources of state revenue in the State Revenue and Expenditure Budget (APBN) which is the main instrument of the most strategic fiscal policy in realizing development goals and objectives. In connection with this strategic role, our state budget is expected to always be in a healthy and sustainable condition. To realize these conditions, all sources of state revenue must be maximized. Therefore tax revenue must be increased.

Tax ratio obtained from the Draft Report of the State Budget by the Ministry of Finance of the Republic of Indonesia showed the tax ratio fluctuated within a period of 7 years from 2014 up to 2019. The tax ratio Indonesia from 2014 until 2017 shows the percentage has declined from 13,7% to 10.7% in 2017 despite nominal national income in the period the tax sector showed a positive trend of

Rp.1,146,8 Trillion Rupiah in 2014 until Rp.1,343,5 Trillion Rupiah in 2017. The percentage of the tax ratio showed an increase in 2018 and 2019 in the figure of 11.6% and 12.1% with a revenue value of 1548.4 trillion rupiah in 2018 and 1786.3 trillion rupiah in 2019. Despite the nominal tax revenue is increasing, the percentage of tax ratio in 2019 of 12.1% is still lower than the tax ratio in 2014.

In Makassar city, taxpayers registered in the Directorate General of Taxation Regional Office of South Sulawesi, West Sulawesi and Southeast Sulawesi amounted to 1.86 million which is divided into taxpayer as much as 163 thousand, and the individual taxpayer amounting to 1,697 million taxpayer where

Compulsory the effective tax rate of only 1.27 million reported SPT taxpayers taxpayer classification amounted to 102 thousand and the individual taxpayer amounting to 1,167 million, while SPT incoming on that date a total of 143 thousand taxpayers taxpayer division amounted to 6,083 or 5, 95% and the individual taxpayer by 137 thousand or 11.73%. Based on these data it can be seen that the level of tax compliance has reached 11, 26% where the number indicates that the level of tax compliance in the city of Makassar is still very low. The above data shows a significant tax gap number and percentage of tax ratio is still low. It motivates researchers to conduct research on the factors that affect the level of tax compliance in Makassar.

Research on tax compliance have been carried out by previous investigators, but still show inconsistent results. In addition, many previous studies only analyze the economic factors or institutional factors alone. This study tries to analyze the factors that influence taxpayer compliance in terms of individual psychology that shape the behavior in this case tax compliance behavior. By far the best approach to investigate the determinants of individual behavior is to use an approach Theory Of Planned Behavior. Theory of Planned Behavior (TPB) is an approach developed by Ajzen (1991). This theory is one of several theories that can be used to predict an association, participation, contribution, or other behavior of individuals included in this is the behavior to comply with the tax rules. Ajzen (1991) states that a behavior of an individual can be caused because of the encouragement intention to behave. Ajzen (1991) revealed that the intention is assumed as a catcher motivating factor in turn affects how much his efforts in making a behavior. Theory of Planned Behavior explains

that a variable behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Ajzen (1991) revealed that the intention is assumed as a catcher motivating factor in turn affects how much his efforts in making a behavior. Theory of Planned Behavior explains that a variable behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Ajzen (1991) revealed that the intention is assumed as a catcher motivating factor in turn affects how much his efforts in making a behavior. Theory of Planned Behavior explains that a variable behavior is influenced by attitudes, subjective norms, and perceived behavioral control.

Ajzen (1991) explains that the model of the Theory of Planned Behavior is a model that is very open to coupled with other predictor variables for memperdiksi intentions and behavior of the object under study, no exception for research tax compliance. Benk (2011) adds that the Theory of Planned Behavior is an important theory in the sphere of social psychology that attempts to explain human perilaku. Gangl (2015) explains that at the level of individual tax compliance framework is distinguished by the behavior of some motivation, among others, the motivation to comply with the tax law, the motivation to adhere to the policy and attitude of volunteerism pay. Further Gangl (2015) adds that the individual in a different country in the motivation to behave honestly based on the intensity of knowledge (knowledge) on the legal and tax rules as well as their understanding of the procedural aspects. The lower the higher the level of knowledge they are to avoid tax avoidance and finally non-compliant behavior so that the knowledge factor is one very important factor in motivating people to voluntarily comply with tax laws. Therefore, in this study adds a variable tax knowledge as a determining factor for taxpayer compliance.

Research on the prediction of the behavior of tax compliance by adopting the use of the Theory of Planned Behavior has previously been carried out by a number of researchers, among others Bobek (2003), Hidayat (2010), Damayanti (2012), Langham (2012), Salman (2013), Smart (2013), Awaluddin (2014), Kusumawati et al. (2014), Bidin et al. (2015), Rueda (2015), Onu (2016), Sait (2016), Alleyne (2017), Hajj (2017), Syakura (2017), Era (2017), Galib et al. (2018) and Made (2018). Research on the effects of tax knowledge of the level of tax compliance has also been made by some previous researchers, among others Choirun (2014), Saad (2014), Andrew (2015), Aziz (2017), Syakura (2017), Kadek (2018), Newman (2018), Putu (2018), Bornman (2019), Meliana (2019), and Mohammed (2019). All these researchers have done research to analyze the level of compliance required to use the Theory of Planned Behavior approach to construct different and diverse combination of additional variables and show the results have been inconsistent. Based on the results of previous studies that still show inconsistent results, there is a research gap. Therefore, further research is needed regarding taxpayer compliance behavior using the Theory of Planned Behavior determinant by adding tax knowledge variables as a novelty.

Theoretically, the usefulness of this research is as reference material to add insight and knowledge that can be used in the further development of science with particular regard to the attitude toward the behavior, subjective norm, perceived behavioral control, tax knowledge and intention to conduct tax compliance. Thus it can be used as a reference for further research both complements and develops.

II. LITERATURE REVIEW

A. Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a theory popularized by Ajzen (1991) in which this theory is a development on Theory Of Reasoned Action (TRA) which is designed to relate to the behavior of individuals. Inside this added TPB constructs a variable that has not been applied to the TRA that perceived behavioral control (perceived behavioral control) on the grounds that not all behavior was fully under the control of individuals and groups so that the concept of perceived behavioral control were added in this theory. Theory of Planned Behavior (TPB) explains that the behavior posed by individuals appearing for their intention to behave. While the advent of the intention to behave is determined by three factors: Behavioral Beliefs, Normative Beliefs, and Control Beliefs.

The Theory of Planned Behavior states that the behavior of an individual can arise because of the encouragement intention to behave. Ajzen (1991) revealed that the intention is assumed as a catcher motivating factor, in turn, affects how much his efforts in making a behavior. If the intention of showing one's desire to try to perform a particular behavior, the perceived control over to consider things that might happen to the realistic behavior. Theory of Planned Behavior express intentions regarding linkages individuals to bring behavioral intentions, while presence is determined by the following:

- Behavioral beliefs which are beliefs about the possibility of a conduct and evaluation of the results of such behavior. In the Theory of Reasoned Action (TRA), this is called an attitude (attitude) on behavior. Trust behavior (behavioral beliefs) can then bring up the attitude (attitude toward a behavior).
- Normative beliefs which are beliefs about the expectations of the normative arise due to the influence of others and motivation to agree to these expectations, and therefore there is the motivation of these individuals to meet the expectations of induvidu other (normative beliefs and motivation to comply). Belief normative (normative beliefs) can further raise the perceived social pressure (perceived social pressure), or so-called subjective norm (subjective norm).
- Control beliefs which are beliefs about the existence of the factors that will facilitate or hinder the performance of the behavior and strength on the perception of those factors. It can arise from internal or external side of an individual so that the surrounding environment can affect the behavior to be performed by the individual.

Trust control (control beliefs) can further raise the perceived behavioral control (perceived behavioral control).

Based on the above it can be concluded that the beliefs of behavior (behavioral beliefs) can create an attitude of liking or disliking of the behavior, then beliefs normative

generate social pressure or norms subjective, and beliefs of control (control beliefs) will give the perceived behavioral control (perceived behavioral control). According to Ajzen (2006) if the impetus of the above three factors is getting stronger, then the individual intention to behave well will be stronger.

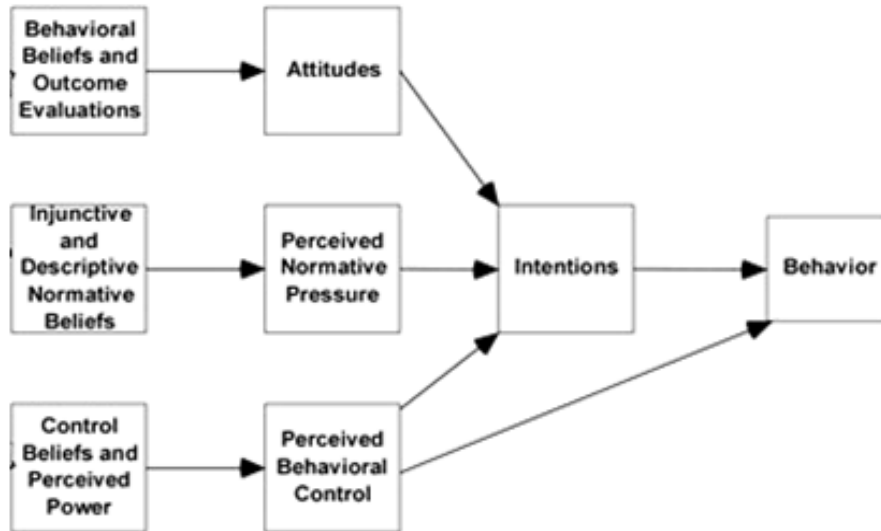


Fig 1:- Theory of Planned Behavior Model

B. Social Cognitive Theory

Social cognitive theory or so-called social cognitive theory is a theory developed by Albert Bandura since the 1960s. This theory is one of the learning theories that explain the patterns of behavior. This theory focuses on how and why people tend to mimic or imitate what they see through the media or others. Social cognitive theory is the development of social learning theory (social learning theory) that provides the conceptual framework in the flow of behaviorism (behavioral) that emphasizes the cognitive component of the mind, understanding, and evaluation that transform human behavior.

Bandura (1989) explains that the human mind will be in line with his understanding of something which will then be included in the determinants that affect individuals to behave. Bandura added that the human mind based on understanding will bring the production of cognitive and then translate it into action or behavior. Further Bandura states that a person's cognitive function involves aspects of knowledge (knowledge). Therefore cognitive achievement requires the acquisition of knowledge relevant to the assessment rules applicable to the activity or behavior.

Social cognitive theory have some basic concepts, one of which is behavioral capability (ability behavior). This concept refers to a person's ability to display behavior through knowledge and skills. To show good behavior, then one must know what to do and how to do it. Therefore, this theory is used to explain the variable tax knowledge.

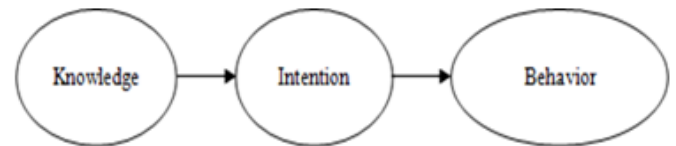


Fig 2:- The Relationship of Knowledge, Intention and Behavior

C. Hypothesis

Theory of Planned Behavior states that attitude is basically a positive or negative belief to display a certain behavior, so that the intention to behave is determined from the attitude or in this case, compliance behavior is influenced by attitude through intention. Onu (2016) found that the attitude has the potential to be a useful tool for understanding the behavior of the tax where it is important to understand that attitude may be more or less relevant in predicting behavior. Research Bobek and Hatfield (2003) mentions that other approaches to measuring attitudes is by using psychological theories about the attitude adopted from Ajzen and Fishbein (1980) conceptualization of attitude which depends on the outcome of the adherent or non-adherent behavior. According to Calvet (2014) Individual psychological factors are factors that can explain the attitude of taxpayer compliance better and higher than can be predicted by economic theory.

H1: The attitude has a positive and significant effect on taxpayer compliance through intention

Subjective norm is a person's perception of the views or beliefs of others that would affect an individual's intention to perform or not perform the behavior under consideration. According to Ajzen (1988) in Mustikasari

(2007) subjective norm is the individual's perception of social influence in shaping behavior. In Subjective Norms are individuals or groups that influence the person's behavior. Individuals or groups are referred to as referents. Kusumawati et al. (2014) adds that the belief in the normative behavior and motivation to act in accordance with normative expectations will establish norms within the individual subjective. Based on these explanations, Subjective Norms in this study are the views of other people who can influence taxpayers to behave obediently or not adhere to taxes.

H2: Subjective Norms has a positive and significant effect on tax compliance through intention

The third determinant of the Theory of Planned Behavior is perceived behavioral control (Perceived Behavioral Control). This determinant factor refers to the ease or difficulty of individuals to perform a behavior. Ajzen (1991) defined perceived behavioral control as the perceived ease or difficulty of doing a particular behavior and assumed to reflect past experience as well as the barriers and obstacles that must be anticipated. Ajzen (1991) explains further that perceived behavioral control to affect the intent based on the assumption that perceived behavioral control by individuals will have implications for individual motivation to behave obediently. Ajzen (2005) mentions that affect the perceived behavioral control, directly or indirectly (via intent) on behavior. The direct effect can occur if there is actual control beyond the will of the individual that influence behavior. The more positive attitude toward the behavior and subjective norm, the greater the perceived control a person, so that the stronger one's intention to bring out certain behaviors.

H3: Perceived behavioral control has a positive and significant effect on tax compliance through intention

H4: Perceived behavioral control has a positive significant effect directly on tax compliance

Factors knowledge is one of the factors included in the external variables that build construct Theory of Planned Behavior. Gangl (2015) states that the individual in a different country in the motivation to behave honestly based on the intensity of knowledge (knowledge) on the legal and tax rules as well as their understanding of the procedural aspects. The lower the taxpayer knowledge about taxation, the higher their level to avoid tax avoidance and finally non-compliant behavior so that the knowledge factor is one very important factor in motivating people to voluntarily comply with tax laws. Knowledge Factor is one very important factor in motivating people to voluntarily comply with tax laws. Knowledge (knowledge) is the reaction people obtain through observation sense. In other words, knowledge is the result of the transfer of information that turns humans from not knowing to know. A person who has knowledge of a thing will understand how to act and behave. Saad (2014) says that taxpayers who have knowledge of taxation will have a higher level of compliance. Further Bornman (2019) adds that compliance is based on the knowledge of the taxpayer on three things: general knowledge about taxes, tax procedural knowledge,

and knowledge of tax law. Where the general knowledge of tax related to the need to have a fiscal awareness; taxes Procedural knowledge refers to understanding tax compliance procedures; and legal tax knowledge regarding the need to understand regulations.

H5: Tax knowledge has positive and significant effect on tax compliance through intention

H6: Tax knowledge has positive and significant effect directly on tax compliance

Theory of Planned Behavior states that a behavior of an individual can arise because of the encouragement intention to behave. Ajzen (1991) revealed that the intention is assumed as a catcher motivating factor in turn affects how much his efforts in making a behavior. Therefore intention is an important factor to encourage individuals to behave obediently.

H7: Intention has a positive and significant effect on tax compliance.

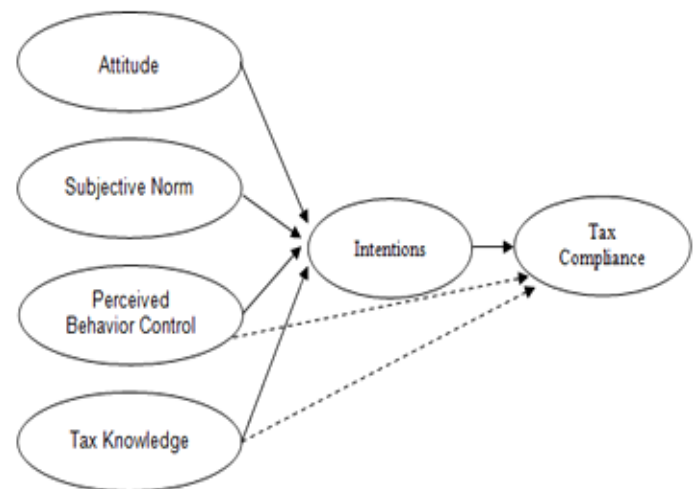


Fig 3:- Conceptual Framework Research

III. RESEARCH METHODS

This study is a quantitative study with a correlational model that describes the relationship correlational relationship between many independent variables that explain or influence variability in a dependent variable. The research objective was to test the hypothesis that has been set and indicate the direction of the relationship between variables based on constructing models that have created. This study describes the influence of independent variables (independent) on the dependent variable (dependent) to satisfy the hypothesis to provide empirical evidence about the influence of attitude, subjective norms, perceived behavioral control, and tax knowledge on tax compliance.

This research was conducted at the Tax Office Pratama South Makassar using an individual taxpayer as research objects. The number of registered taxpayers is 155.689 taxpayers. Of this amount taken as many as 100 in the sample based on the slovin method. The data were processed using the method of Structural Equation Model (SEM) based Partial Least Square (PLS). Model PLS-SEM

path analysis consists of two stages: structural model evaluation (inner model) and analysis of the model (outer model). Mediation hypothesis testing can be done with procedures developed by Sobel (1982), known as Sobel test. Sobel test is done by testing the strength of the indirect influence of independent variables (X) to the dependent variable (Y) through the intervening variables (M). The indirect effect of variable X to variable Y through M is calculated by multiplying the path $X \rightarrow M$ (a) with lane $M \rightarrow Y$ (b) or ab. Standard error coefficients a and b are written with Sa and Sb, the magnitude of the standard error of the indirect effect (indirect effect) Sab is calculated by the following formula:

$$Sat = \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2}$$

To test the significance of the indirect effect, then we need to calculate the t value of the coefficient ab with the following formula:

$$t = \frac{ab}{Sab}$$

T value is then compared with t table with a provision that is > 1.960 . The mediation effect can occur if the t value is greater than t table ($t > t$ table).

IV. RESULTS

The data were processed using the method of Structural Equation Model (SEM) based Partial Least Square (PLS). Model PLS-SEM path analysis consists of two stages: a structural model evaluation and analysis of the model or the inner or outer measurement model models. Evaluation models outer carried out to assess the feasibility of an indicator variable. This assessment uses a reflective model evaluation based on the reliability and validity of the indicator variables. As for who should be considered in this measurement is the value indicator realibility seen from outer loading, discriminant validity, seen from the cross loading, Convergen validity and internal consistency based on the value of Average Variance Extracted (AVE) AVE where the value must be greater than 0, 5, while internal concistency based on a composite score realibility where the value must be greater than 0.7. The results of the whole outer loading indicator variable is above 0.6 so that the construct for all the variables already meet the assumption of reliability. The results demonstrate the value of cross loading or value of loading factor for each indicator variable is greater than the value of the variable loading factor other indicators that can be ascertained that all the indicator variables have good discriminant validity. realibility composite value of all variables showed a figure above 0.7 and the value of Average Variance Extracted (AVE) of all variables showed a figure above 0.5 so that it can be stated that all constructs of the variables satisfy the criteria of reliability and validity.

Variabel	Cronbach's Alpha	Composite Realibility	Average Variance Extracted (AVE)
X1	0.630	0.797	0.570
X2	0.788	0.872	0.695
X3	0.848	0.898	0.688
X4	0.796	0.881	0.712
Y1	0.831	0.886	0.662
Y2	0.859	0.914	0.781

Table 1:- Test Results Realibility and Construct Validity

Evaluation models inner conducted to elucidate the effect of latent variables independent of the dependent latent variables. This evaluation is done by looking at the value of the coefficient of determination or R Square (R^2), Predictive Relevance (Q^2) and Goodness of Fit Index (GoF). The coefficient of determination indicates the extent to which a construct to explain the research model based on the value of R Square (R^2). R Square (R^2) is used to measure how much the dependent latent variable variation can be explained by the independent latent variables. R Square (R^2) is between 0-1 which is getting close to 1 means that the model is getting better. The results of data analysis showed the value of R^2 for the intention variable was 0.467 and R^2 for the taxpayer compliance variable was 0.447. Based on calculations that have been

done manually, the value of Q Square (Q^2) of 0.375 where the figure is greater than 0 ($0.375 > 0$) and the value of Goodness of Fit Index (GoF) of 0, 591 which shows a large number GoF. Value Q Square (Q^2) and Goodness of Fit Index (GoF), indicating that the model has good predictive relevance so that hypothesis testing can be done.

$$\begin{aligned}
 Q2 &= 1 - (1 - R1^2)(1 - R2^2) & GoF &= \sqrt{AVE \times R^2} \\
 &= 1 - (1 - 0,467^2)(1 - 0,447^2) & &= \sqrt{0,781 \times 0,447} \\
 &= 1 - 0,625 & &= 0,591 \\
 &= 0,375 & &
 \end{aligned}$$

Hypothesis testing is done to see the level of significance of the influence of latent variables independent of the dependent latent variable by looking at the value of probability and statistical t. Refers to the probability value p-value with the provisions of alpha 5% or less than 0.05

while the value of the t-table for alpha 5% is 1.960 with the terms of accepting the hypothesis when the t-statistic > t table. Basic hypothesis testing is the value of the output result for inner weight.

Variabel	Original Sample Estimate	Sample Mean	Standard Deviation	T Statistic	P Values
X1 → Y1	0.408	0.405	0.076	5.355	0.000
X2 → Y1	0.181	0.183	0.076	2.386	0.017
X3 → Y1	0.175	0.185	0.089	1.971	0.049
X3 → Y2	0.206	0.203	0.092	2.254	0.025
X4 → Y1	0.221	0.218	0.092	2.407	0.016
X4 → Y2	0.373	0.369	0.094	3.967	0.000
Y1 → Y2	0.283	0.290	0.087	3.225	0.001

Table 2:- Result for Inner Weight

The first hypothesis testing to determine the effect of the attitude toward tax compliance through intention. Now we have to consider is the amount of the variable path coefficient value to a variable attitude intentions and intentions variable path coefficient value to a variable tax compliance. The test results indicate that the path coefficient of variable attitude to variable intentions (a) of 0.408 with standard error (Sa) of 0.076 and the value of the variable path coefficient intention to variable tax compliance (b) of 0.283 with a standard error (Sb) of 0.087. Based on the calculation results obtained by value t arithmetic amounted to 3.026 where the value is greater than 1.960 (3.026 > 1), which means that the mediation parameters are significant so it can be concluded that attitude has a positive and significant effect on taxpayer compliance through intention.

and the value of the path coefficient variable intention to variable tax compliance (b) of 0.283 with a standard error (Sb) of 0.087. Based on the calculation results obtained by value t arithmetic amounted to 1.755 where the value is smaller than 1.960 (1.755 < 1), which means the mediation parameters are not significant so it can be concluded that perceived behavioral control has no significant effect on taxpayer compliance through intention.

The second hypothesis testing to determine the effect of subjective norm on tax compliance through intention. Now we have to consider is the amount of the value of the variable path coefficient subjective norm variable to the intention and intention variables path coefficient value to a variable tax compliance. The test results indicate that the path coefficient variable subjective norm variable intentions (a) of 0.181 with a standard error (Sa) of 0.076 and the value of the path coefficient variable intention to variable tax compliance (b) of 0.283 with a standard error (Sb) of 0.087. Based on the calculation results obtained by value t arithmetic amounted to 2.040 where the value is greater than 1.960 (2.040 > 1), which means that the mediation parameters are significant so it can be concluded that subjective norms has a positive and significant effect on taxpayer compliance through intention.

The fourth hypothesis testing to determine the direct effect of perceived behavioral control on tax compliance. The results show the value of the path coefficient control variables behavior that is perceived to variable tax compliance of 0.206 with the value of the t statistic of 2.254 where the value is greater than t table 1.960 (2.254 > 1.960) and shows the p-values of 0.025 where the value smaller than the significance value of 0.05 (0.025 < 0.05), which means the perceived behavioral control has a positive significant effect directly on tax compliance.

The third hypothesis testing to determine the indirect effect of perceived behavioral control on tax compliance through intention. Now we have to consider is the amount of the value of the variable path coefficient of perceived behavioral control variable to the intention and intention variables path coefficient value to a variable tax compliance. The test results indicate that the path coefficient control variables behavior perceived to variable intentions (a) of 0.175 with a standard error (Sa) of 0.089

The fifth hypothesis testing to determine the effect of tax on tax compliance knowledge through intention. Now we have to consider is the amount of tax variable path coefficient value to a variable knowledge intentions and intentions variable path coefficient value to a variable tax compliance. The test results indicate that the path coefficient variable tax knowledge to variable intentions (a) of 0.221 with a standard error (Sa) 0.092 and the value of the path coefficient variable intention to variable tax compliance (b) of 0.283 with a standard error (Sb) of 0.087. Based on the calculation results obtained by value t arithmetic amounted to 2.084 where the value is greater than 1.960 (2.084 > 1) which means that the mediation parameters are significant so it can be concluded that tax knowledge has a positive and significant effect on taxpayer compliance through intention.

The sixth hypothesis testing to determine the direct effect of tax knowledge on tax compliance. The results show the value of the path coefficient variable tax knowledge to variable tax compliance at 0.373 to the value of the t statistic of 3.967 where the value is greater than t table 1.960 (3.967 > 1.960) and shows the p-values of 0.000

where the value is smaller of significance value of 0.05 ($0.000 < 0.05$), which means the tax knowledge has a positive significant effect directly on tax compliance.

The seventh hypothesis testing to determine the direct effect of intention as mediating variables on tax compliance. The results show the value of the path coefficient variable intention to variable tax compliance at 0.283 to the value of the t statistic of 3.255 where the value is greater than t table 1.960 ($3.255 > 1.960$) and shows the p-values of 0.001 where the value is smaller than significance value of 0.05 ($0.001 < 0.05$), which means intention as mediating variable has a positive and significant effect directly on tax compliance.

V. DISCUSSION

A. *The effect of Attitudes on Taxpayer Compliance through Intention*

The test results showed that the first hypothesis is accepted so that it can be stated that the attitude has a positive and significant effect on tax compliance through intention. These results indicate that the intention of becoming the best mediator of the influence attitudes toward tax submissive behavior. Attitude is a trust on the evaluation of one's positive feelings of having to perform a behavior so the better the attitude with the encouragement of high intention to be able to improve taxpayer compliance behavior.

These findings proved that the beliefs of behavior (behavioral beliefs) are described in the statements that describe the behavior of the taxpayer to be honest in paying taxes, the transparency of the use of tax funds by the government, feeling disadvantaged by the tax system and the feelings that are believed to taxpayers that contributed to the country's development then the taxpayer must pay taxes voluntarily to create an attitude separately like a behavior that is reflected in which in this case is the submissive behavior of the tax provisions. Acceptance of this hypothesis had proved empirically and in line with the statement of the determinant theory of planned behavior of the first to declare that the submissive behavior taxes are affected by the intention to act (behavioral intentions), while the intention to behave is influenced by the attitude (attitude) or in other words the attitude of influential on behavior through intention to behave.

The results of this study are consistent with the results of research conducted by Bobek and Hatfield (2003), Bidin et al. (2015), and Haji (2017) who found that the attitude positive and significant impact on tax compliance through intention. The results also managed to strengthen Onu statement (2016) that the attitude has a huge potential to be a very useful tool in understanding the behavior of which stance could be relevant in predicting a behavior including tax compliance behavior.

B. *The Effect of Subjective Norms on Taxpayer Compliance through intention*

The results of subsequent tests indicate that the second hypothesis is accepted so that it can be stated that subjective norms have a positive and significant effect on taxpayer compliance through intentions successfully proven empirically. The results of this study prove that intention is able to mediate the influence of subjective norms on behavior where subjective norms are one's views or perceptions of the beliefs of others that will influence individual intentions to perform the behavior under consideration so that positive encouragement from others will be able to encourage individuals to behave. The results of this study indicate that the taxpayer's trust in the influence and encouragement of a friend or colleague of one profession, the encouragement of a tax official and the encouragement of a tax consultant are able to exert a significant influence on taxpayers to behave obediently. Positive influence or encouragement in question is a suggestion or invitation to taxpayers such as a colleague or friend reminding his friend who is a taxpayer to carry out his obligations to pay taxes, a tax consultant reminds his clients to pay taxes or a tax official reminds taxpayers to pay taxes on time.

Acceptance of this hypothesis proves empirically and in line with statements from the second determinant of theory of planned behavior which states that normative beliefs about expectations arising from the influence of others are able to provide encouragement or motivation to individuals to meet these expectations so that behavior is formed. The results of this study succeeded in confirming the construct of theory of planned behavior that tax-compliant behavior is influenced by behavioral intentions while intention to behave is influenced by subjective norms or in other words subjective norms affect tax-compliance behavior through intention to behave. The results of this study are consistent with the results of research conducted by Kusumawati et al. (2014), Era (2017) and Galib (2018) who found that subjective norms had a positive and significant effect on tax compliance through intention so that the greater the influence of subjective norms accepted by taxpayers from friends or colleagues, tax officials, and tax consultants it will also increase compliance to pay taxes.

C. *The Effect of Perceived Behavioral Control on Taxpayer Compliance through intention*

The test results showed that a third hypothesis can not be proved empirically that the hypothesis is rejected. Based on these test results it can be concluded that the perceived behavioral control had no significant effect on tax compliance through intention. This is indicated by a small path coefficient value so that the test results are not significant Sobel test. These results prove that the control behavior of the form of the possibility of examination of the taxman, the possibility of imposing sanctions if it did not obey or possibility reported by third parties on non-compliance behavior of the taxpayer has been unable to push intention to behave obediently. Rationality on this hypothesis rejection is because control over such behavior is still a possibility that is still uncertain.

Perceived behavioral control is the belief of the existence of the factors that will facilitate or hinder the performance of the behavior. Control of this behavior comes from the individual's past experience difficult or not perform a behavior. Ajzen (1991) says that the intention to behave assumed catcher motivating factor then affects the individual to perform a behavior while the perceived behavioral control over the consideration of matters that may occur in the realistic behavior. If the possibility of a strong belief in the stronger is the intention to behave. The results of this study did not prove that the intention is the best mediator in explaining the relationship of perceived behavioral control on tax compliance.

In the construct of the Theory of Planned Behavior, Ajzen (1991) describes the relationship of perceived behavioral control on the behavior into a two-way relationship, where the perceived behavioral control can influence behavior directly or indirectly through intention. This theory explains that the perceived behavioral control can influence behavior indirectly through intention if there's an actual control in the field (actual behavioral control) in other words, the intention would be realized if the opportunity arises. Ajzen (1991) adds that the behavior exhibited by individuals can vary intentions if conditions on the ground is not possible to show the behavior of the individual in accordance with the intention that the perceived behavioral control can indirectly influence behavior. The fact that perceived behavioral control by the taxpayer in the field have not been able to create a taxpayer's intention to behave obediently so that research results have not been able to prove empirically construct third of the determinant Theory of Planned Behavior that perceived behavioral control significantly influence taxpayer compliance through intention. The results of this study illustrate that the intention to behave will be formed by itself when individuals feel able to display such behavior. The results of this study are consistent with the results of research conducted by Hidayat (2010), Awaluddin (2014) and Galib (2018) who proved that the perceived behavioral control does not significantly influence taxpayer compliance behavior through intention.

D. The Effect of Perceived Behavioral Control Directly on Taxpayer Compliance

The test results further showed that the fourth hypothesis is accepted so that it can be said that perceived behavior control has a positive significant direct effect on taxpayer compliance These results demonstrated by a high path coefficient value and meet the assumption of a 5% significance. It shows that perceived behavioral control described in the possibility of an examination by the tax authorities, the possibility of imposing sanctions and reporting of third parties will be able to give direct effect to the individual to behave compliant if the field conditions show a realization of the constructs were built.

Ajzen (1991) says that the perceived behavioral control can affect the behavior either directly or indirectly through intention. Further Ajzen (1991) explains that the direct effect of perceived behavioral control to a behavior will occur if there is actual control that are beyond the will

of the individual. In other words if the possibilities proposed in teraktualisasi variable construct the field, then the individual will respond directly to the behavior without intending beforehand. As an example, if the fact the field properly inspected by the tax authorities to investigate the behavior of non-compliance when there are taxpayers who are found non-compliant spontaneously then the taxpayer will respond to these findings with such behavior fulfillment of responsibility for its obligations as a taxpayer. Results of this study was able to prove empirically and in line with the fourth construct of the determinant theory of Planned Behavior, which states that the perceived behavioral control (perceived behavioral control) directly influence the behavior without having to go through the variable intention as mediating variables. The results of this study are consistent with the results of research conducted by Bobek and Hatfield (2003), Mustikasari (2007), Damayanti (2012) and Kusumawati et al (2014) which succeeded in proving that perceived behavioral control has a positive and significant effect directly on taxpayer compliance.

E. The Effect of Tax Knowledge on Taxpayer Compliance through Intention

The test results showed that the fifth hypothesis is accepted so that it can be concluded that the tax knowledge and significant positive effect on tax compliance through intention. This is shown by the high value of coefficient lines and meet the significant assumptions. With the acceptance of this hypothesis, it can be said that the intention to become the best mediator in describing the relationship of tax on tax compliance knowledge where Ajzen (1991) states that the intention is assumed as a catcher media motivating factor, in turn, affects how much effort in doing a behavior. Gangl (2015) explains further that each individual has a different motivation for behavior based on the intensity of knowledge (knowledge) of the rules and tax laws as well as the knowledge of the procedural aspects. The higher the quality of tax knowledge possessed by an individual, the better the motivation to behave in a submissive and obedient to the rules and tax provisions. Judging from the level of the answers given by the taxpayer that the respondents associated their level of knowledge described in the general knowledge related obligation as a taxpayer, procedural knowledge, and knowledge about the rules of taxation shows a good response by giving scores relatively high so that it becomes a reason strong on acceptance of this hypothesis.

The results of this study were able to prove empirically that the tax knowledge and significant positive effect on tax compliance through intention. The results also managed to confirm the adoption of the Theory of Planned Behavior in explaining the relationship of tax on tax compliance knowledge mediated by intention. These results also managed to confirm the development of Social Cognitive Theory developed by Bandura (1989) which states that human knowledge and understanding of a thing will fall into the determinants that affect individuals to behave. The results of this study are consistent with the results of research conducted by Syakura (2017), which examines the variable tax knowledge with the adoption of a

model where the intention of intervening via variable research results successfully demonstrate empirically that the tax knowledge and significant positive effect on tax compliance intentions rehabilitated and reconstructed. These results provide additional references for further study because the test variable tax knowledge with the adoption of the model of intervening or mediating intention is still very limited so that the results of this study could reinforce the perception that the test variable tax knowledge on tax compliance by adopting mediation model intentions of the Theory of Planned Behavior possible to do.

F. The Effect of Tax Knowledge Directly on Taxpayer Compliance

The test results indicate that the sixth hypothesis is accepted so that it can be stated that the tax knowledge and significant positive effect directly on tax compliance. These results demonstrate empirically that the level of knowledge of the taxpayer is able to influence the behavior of taxpayers to comply with the tax provisions directly without any intermediary mediator or variable. Someone who has a good knowledge on some things will have an understanding of how to act and behave. Saad (2014) says that taxpayers who have knowledge of taxation will have a higher level of compliance. The adoption of indicators of tax knowledge developed by Bornman (2019) with the translation of that tax compliance is based on the knowledge of the taxpayer on three things: a general knowledge of tax related to the basic obligations of the taxpayer, procedural knowledge of tax, and knowledge about the rules of taxation managed to obtain a good response from respondent to show ratings with a high score means that the taxpayer has a good knowledge on the proposed indicators so that taxpayers know all too well what to do and how to do to be obedient taxpayers. It explains the strong upon acceptance of this hypothesis. Direct testing knowledge variable tax on tax compliance have been carried out, among others by Choirun (2014), Syakura (2017), Putu (2018) and Mohammed (2019) to show positive and significant results. The results of this study reinforce the statement back to show consistent results.

G. The Effect of Intention Directly on Taxpayer Compliance

The test results indicate that the seventh hypothesis is accepted so that it can be stated that the intention positive and significant impact on tax compliance. These results indicated by the coefficient of the track to meet the assumptions of significance of 5% so it can be proven that the intention to become a catcher motivational factors that may affect the taxpayer to behave obediently. These findings indicate that the greater the intention of taxpayers to comply with tax regulations, the greater the possibility of the taxpayer to show the compliance behavior.

Ajzen (1991) formulated the Theory of Planned Behavior to construct intention as an intermediary variable or variables that mediate the formation of behavior. This illustrates that the individual will commit an act or behavior with intent. In this study, the intention is used as a variable that mediates the effect of the dependent variable attitudes,

subjective norms, perceived behavioral control and tax knowledge to independent variable tax compliance. The results showed that the intention significant effect on tax compliance. These results indicate that the intention managed to become the best mediator in mediating the relationship influence of independent variables on the dependent variable. These results demonstrate empirically successful constructs of Theory of Planned Behavior developed by Ajzen (1991) that the intention is a variable that mediates the formation of behavior. The results of this study are consistent with the results of research conducted by Kusumawati et al. (2014), Haji (2017) and Galib (2018) who found that the intentions positive and significant impact on tax compliance.

VI. CONCLUSION

Based on the test results and a discussion of each of these hypotheses about the influence of attitude, subjective norm, behavior control are perceived and tax knowledge on tax compliance, it can be concluded that attitude has a significant positive effect on taxpayer compliance through intention, subjective norms has a significant positive effect on taxpayer compliance through intention, perceived behavioral control has no significant effect on taxpayer compliance through intention, perceived behavioral control has a significant positive effect directly on taxpayer compliance, tax knowledge has a significant positive effect on taxpayer compliance through intention, tax knowledge has a significant positive effect directly on taxpayer compliance, intention has a significant positive effect directly on taxpayer compliance. Based on the discussion of the results of the testing of hypotheses proposed, it can be concluded that the findings in this study are generally able to confirm the theory of Planned Behavior developed by Ajzen (1991) even though there is a construct that can not be proved by the results of this research that constructs perceived behavioral control that influence behavior through variable intentions but the results of this study were able to prove that the construct of perceived behavioral control has a direct influence on the behavior accompanied with a rational explanation. In addition, the results of this study also managed to demonstrate empirically the development of Social Cognitive Theory, which was introduced by Bandura (1989) by testing the effect of tax knowledge of the behavior of taxpayer compliance stating that the level of knowledge became determinant also affect an individual to behave.

This study can not be separated from some limitations that may affect the quality of data and research results, among others: Object taxes in this study is limited in terms of the location in which only performed on one tax office so Further research is expected to expand the research location that is not limited to one service office taxes due in Makassar there are many tax office so that although further research is still using the same sample size but the data could be more representative so that it can better describe the taxpayer compliance in Makassar. In addition, this study only examines taxpayer compliance behavior with several aspects of individual psychology, namely attitudes, subjective norms, perceived behavioral control and tax

knowledge where there are still many aspects of psychology that can influence individuals in behavior so that future research is expected to be able to expand testing related to psychological aspects. influence individuals in behaving obediently for example religiosity, morals, ethics, and culture.

REFERENCES

- [1]. Ajzen, Icek. 1991. The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50, 179–211.
- [2]. Ajzen, Icek. 2006. Constructing a TPB Questionnaire: Conceptual and Methodological Considerations, Occasional Paper.
- [3]. Alleyne, Philmore., Harris, Terry. 2017. Antecedents Of Taxpayers' Intentions To Engage In Tax Evasion: Evidence From Barbados. *Journal Of Financial Reporting And Accounting*, Vol. 15 No. 1.
- [4]. Andreas., Savitri, Enni. 2015. The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance With Taxpayers Awareness as Mediating Variables. *Procedia Social and Behavioral Sciences* 211 (2015) 163–169.
- [5]. Awaluddin. 2014. The Influence of Attitude, Subjective Norms, perceived behavior control and Sanctions on taxpayers' Noncompliance with intention as the intervening variable (survey on corporate taxpayers in Kendari Small Taxpayers Office). *International Journal of Economic Research* 11(3):711-727.
- [6]. Aziz, Imam, Ardhyanto., Sasana, Hadi. 2017. Analisis Kepatuhan Wajib Pajak Dalam Membayar Pajak Hotel Kategori Kos (Studi Empiris Wajib Pajak Kota Semarang). *Jurnal Riset Akuntansi Keuangan*. Volume 2 Nomor 3. P-Issn: 2541-1209.
- [7]. Bandura, Albert. (1989). Social Cognitive Theory. In R. Vasta (Ed.), *Annals Of Child Development*. Vol.6. *Six Theories Of Child Development* (pp. 1-60). Greenwich, CT: JAI Press.
- [8]. Benk, S., Cakmak, A. F., Budak, T. (2011). An Investigation of Tax Compliance Intention : A Theory of Planned Behavior Approach. *European Journal of Economics, Finance and Administrative Sciences*, (28), 180 – 188.
- [9]. Bidin, Zainol., Mohd Zainudin Othman., Shalihen Mohd Salleh. 2015. An Investigation of Local Sale Tax Compliance: An Application of Theory of Planned Behavior. *Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics (GJCRA) An Online International Research Journal* (ISSN: 2311- 3162)2015 Vol: 1 Issue: 1.
- [10]. Bobek, D. Richard C. Hatfield. 2003. An Investigation of Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting*. 15: 13 – 38.
- [11]. Bobek, D. D., Hageman, A. M., & Kelliher, C. F. 2011. *The Social Norms of Tax Compliance: Scale Development, Social Desirability, and Presentation Effects. Advances in Accounting Behavioral Research*, Vol. 14 37–66.
- [12]. Bornman, M. Ramutumbu, P. (2019), "A Conceptual Framework Of Tax Knowledge", *Meditari Accountancy Research*, Vol. Ahead-Of-Print No. Ahead-Of-Print. ISSN: 2049-372X.
- [13]. Calvet, Roberta, Christian., Alm, James. 2014. Empathy, sympathy, and tax compliance. *Journal of Economic Psychology* 40 (2014) 62–82.
- [14]. Choirun, Ana, Nisa., Wakita, Andri, Aji. 2014. Pengaruh Persepsi Pelaksanaan Sensus Pajak Nasional, Pengetahuan Peraturan Perpajakan, Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Di Daerah Istimewa Yogyakarta. *Jurnal Akuntansi*, [S.L.], Vol. 2, No. 1, P.11-23. ISSN 2540-9646.
- [15]. Damayanti, T. W. 2012. Changes on Indonesia Tax Culture, Is There A Way? Studies Through Theory of Planned Behavior. *Journal of Arts, Science & Commerce*. Vol.– III, Issue–4, 8-15.
- [16]. Era, Yusdita, Elana., Adib, Noval., Subekti, Imam. 2017. Creation Of Collective Compliance In Improving Indonesian Taxpayers Voluntary Compliance. *International Research Conference On Management And Business (IRCMB)*, At Bandung, Indonesia.
- [17]. Galib, Abdul., Indrijawati, Aini., Rasyid Syarifuddin. 2018. The Effect Of Spirituality, Subjective Norms And Perceived Behavioral Control On Taxpayer Compliance . *Quest Journals Journal of Research in Business and Management* , Vol. 06, no. 04, 2018, pp 01-07.
- [18]. Gangl, Katharina., Hofmann, Eva., Kirchler, Erich., 2015. Tax Authorities' Interaction With Taxpayers: A Conception Of Compliance In Social Dilemmas By Power And Trust. *New Ideas In Psychology* 37. 13-23.
- [19]. Haji, Othman, Yusuf. 2017. *Compliance Behavior Of Income Zakat In Kedah: A Moderating Effect Of Islamic Religiosity*. Theses For Doctor Of Philosophy : Insaniah University College.
- [20]. Hidayat, Widi., Nugroho, A. Adhi. 2010. Studi Empiris Theory of Planned Behavior dan Pengaruh Kewajiban Moral pada Perilaku Ketidapatuhan Pajak Wajib Pajak Orang Pribadi. *Jurnal Akuntansi dan Keuangan*. Vol. 12, No. 2, 82-93.
- [21]. Kadek, Ni, Intania, Kesumasari., Alit, Ketut, Suardana. 2018. Pengaruh Pengetahuan Perpajakan, Kesadaran dan Pengetahuan *Tax Amnesty* Pada Kepatuhan WPOP di KPP Pratama Gianyar. *E-Jurnal Akuntansi Universitas Udayana* Vol.22.2. Februari (2018): 1503-1529.
- [22]. Kusumawati, Andi., Halim Abdul., Said, Darwis., Mediaty 2014. Effects of Intention Mediation towards Attitude, Subjective Normas and Perceived Behavioral Control on Taxpayers Behavior. *Quest Journals. Journals of Research in Business and Management*. Vol. 2 Issue 10 pp: 26-32.
- [23]. Langham, Jo'Anne., Paulsen, Neil., dan Härtel, Charmine E. J. 2012. Improving Tax Compliance Strategies: Can The Theory Of Planned Behaviour Predict Business Compliance?. *Journal of Tax Research*. Vol. 10, no. 2, pp. 364-402.

- [24]. Made, I Sudiartana., Putu, Ni, Yuria, Mendra. 2018. Taxpayer Compliance In Smes Sector: A Theory Of Planned Behavior. *Jurnal Keuangan Dan Perbankan*. 22(2): 219–230.
- [25]. Meliana, Deffi, Kunarti. 2019. Analisis Pengaruh Tax Knowledge Terhadap Tax Compliance Dengan Motivational Postures Sebagai Variabel Moderating. *Sosial Dan Humaniora* ISSN (E) : 2615 – 3343.
- [26]. Mohammed, Abdu, Assfaw., Sebhat, Wondimu. 2019. Analysis of Tax Compliance and Its Determinants: Evidence from Kaffa, Bench Maji and Sheka Zones Category B Tax Payers, SNNPR, Ethiopia. *Journal of Accounting, Finance and Auditing Studies* 5/1 (2019) 32- 58.
- [27]. Mustikasari, Elia, 2007. Kajian Empiris tentang Kepatuhan Wajib Pajak Badan di Perusahaan Industri Pengolahan di Surabaya. *Simposium Nasional Akuntansi X* : 1-42. Makassar.
- [28]. Newman, W., Nokhu, M. 2018. Evaluating The Impact Of Tax Knowledge On Tax Compliance Among Small Medium Enterprises In A Developing Country. *Academy of Accounting and Financial Studies Journal* 22(6).
- [29]. Onu, Diana. 2016. Measuring Tax Compliance Attitudes: What Surveys Can Tell Us about Tax Compliance Behaviour. *Advances in Taxation*. 173–190.
- [30]. Putu, I Fajar Dipayana Putra1., Firmansyah, Amrie. 2018. The Effect of Tax Knowledge, Reward, and Enforcement Strategies on SMEs Tax Compliance Behavior. *Advances in Social Science, Management and Human Behaviour*. ISBN: 978-1-63248-160-3.
- [31]. Rueda, Samuel., Moriano, Juan., Linan, Francisco. 2015. Validating A Theory Of Planned Behavior Questionnaire To Measure Entrepreneurial Intentions. 10.4337/9781784713584.00010.
- [32]. Saad, Natrah. 2014. Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers' View. *Procedia - Social and Behavioral Sciences*, 109(1), 1069–1075.
- [33]. Salman, Kautsar, Riza., Sarjono, Bayu. 2013. Intention And Behavior Of Tax Payment Compliance By The Individual Tax Payers Listed In Pratama Tax Office West Sidoarjo Regency. *Journal Of Economics, Business, And Accountancy Ventura* Volume 16, No. 2, August 2013, Pages 309 – 324.
- [34]. Sait, M, Dinc., Budic, Semira. 2016. The Impact of Personal Attitude, Subjective Norm, and Perceived Behavioural Control on Entrepreneurial Intentions of Women. *Eurasian Journal of Business and Economics*. 9 (17), 23-35.
- [35]. Smart, Martha. 2013. Applying The Theory Of Planned Behaviour And Structural Equation Modelling To Tax Compliance Behaviour: A New Zealand Study. *Journal Ph. D Candidate*. University Of Canterbury, New Zealand.