

The Factors that Effect Taxpayer Compliance by Using Environment as the Moderating Variable

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Abstract:- This study aims to determine the effect of factors of tax awareness, tax knowledge and understanding, tax socialization, tax penalties, and tax rate on tax compliance by using taxpayer environment as the moderating variable. The population in this study are 155.689 taxpayers at KPP Pratama Makassar Selatan. The sampling method used is slovin formula, in order to obtain a sample of 100 respondents. Data collection used a questionnaire instrument. Data were analyzed using moderated regression analysis (MRA). The results shows that (1) tax awareness has an effect on taxpayer compliance; (2) tax knowledge and understanding has an effect on taxpayer compliance; (3) tax socialization has an effect on taxpayer compliance; (4) tax penalties has no effect on taxpayer compliance; (5) tax rate has an effect on taxpayer compliance; (6) taxpayer environment weakens the relationship of tax awareness on taxpayer compliance; (7) taxpayer environment does not moderate the relationship of tax knowledge and understanding on taxpayer compliance; (8) taxpayer environment weakens the relationship of tax socialization on taxpayer compliance; (9) taxpayer environment does not moderate the relationship of tax penalties on taxpayer compliance; (10) taxpayer environment strengthens the relationship of tax rate on taxpayer compliance.

Keywords:- Tax Knowledge And Understanding, Tax Penalties, Tax Rate, Taxpayer Environment, Tax Compliance.

I. INTRODUCTION

In Indonesia, the applicable tax collection system is a self-assessment system. In this system taxpayers are given the authority to calculate, pay, and report their own tax obligations. The success of tax collection through the self-assessment system is determined by the behavior of taxpayers in carrying out their tax obligations. Therefore, tax compliance becomes an important indicator in the attainment of state revenue optimization.

In Makassar City, namely in KPP Pratama Makassar Selatan (tax office), the level of tax compliance from 2015 to 2019 decreases every year, although the amount of taxpayers and annual tax returns increases. It means that the increase in

the amount of taxpayers and annual tax return has not been able to offset the tax compliance that is still low. The table below shows the level of compliance of individual taxpayers at KPP Makassar Selatan in 2015 to 2019.

Year	Total Individual Taxpayer	Total Annual Tax	Tax Compliance
2015	116.433	37.155	31,91%
2016	127.150	40.303	31,70%
2017	137.630	41.793	30,37%
2018	146.146	42.544	29,11%
2019	155.689	47.133	30,27%

Table 1:- The Level of Compliance of Individual Taxpayers at KPP Makassar Selatan in 2015 to 2019

Source: KPP Pratama Makassar Selatan

Based on table above shows the level of compliance of individual taxpayers decreases from year to year. In 2016 it decreased by 0,21% from 2015. The same thing happened in 2017 where the compliance of individual taxpayers decreases by 1,33% from 2016. Therefore, this condition provides motivation to conduct research on several factors that influence the level of taxpayer compliance in carrying out their tax obligations in KPP Pratama Makassar Selatan.

Due to tax revenue is the main concern in financing country, Directorate General of Taxation under auspices of the Ministry of Finance made various efforts to increase the level of tax compliance, both directly and indirectly, both in short and medium term. Efforts made for example, create new policies to impose taxes that were not originally imposed, increase certain tax rate, increase supervision and inspection of taxpayers and others.

James and Alley (2004) defines tax compliance regarding the extent to which the taxpayer meets the applicable tax obligations. Along with James and Alley, Gunadi (2005) adds that compliance is a condition in which taxpayers has a willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspection, thorough investigation, warning and sanctions or the threat of legal or administrative.

The definition gives an indication that tax compliance is a voluntary attitude shown by taxpayers in fulfilling their obligations. In most cases, tax compliance means reporting the basis of actual taxation (income), calculating the tax payable properly, submitting a tax return on time, and payment of accrued taxes on time.

Related to individual taxpayer compliance, Jamin (2001) state that the level of compliance of corporate taxpayers and individual taxpayers, apparently the level of compliance of corporate taxpayer is higher. It can occur because corporate taxpayers are more likely to use a tax consultant even hire employees who deal specifically with the problem of corporate tax, in contrast to individual taxpayers who tend to calculate, pay, and report their own tax. Therefore, individual taxpayer compliance becomes one of the focus of the government and has been the focus of many studies, especially in the context of taxation.

Based on research conducted by James and Alley (2004) tax compliance is a complex subject with broad implication which affect the compliance there are two approaches, namely economic and non-economic. Research with an economic approach can be the amount of income, tax rates, tax penalties, and the possibility of a-violation being detected. In this case, the taxpayer will calculate the profit and loss that will be obtained from a violation. While the non-economic approach can be a desire that arises from within the taxpayer to comply, in other words behavior to predict and explain human behavior in certain contexts. By using both approaches, this research will focus on the factors that influence taxpayer compliance, specifically taxpayers.

The first factor is tax awareness. Tax awareness is a condition where taxpayers know and understand that they must fulfill their obligations by making timely tax payments with the right amount. Tax awareness is closely related to the perception of taxpayers in determining their behavior. the higher the level of taxpayer awareness have, the level of taxpayer compliance will also high. Otherwise, if the taxpayer has a low level of awareness, the taxpayer compliance will also low. This is supported by previous research conducted by Listyowati et al (2018) which shows that awareness of paying taxes affects taxpayer compliance, the higher the awareness of taxpayers in paying taxes, the higher their willingness to pay tax.

The second factor is tax knowledge and understanding. If taxpayer has tax knowledge, then the taxpayer will understand, so that it will cause tax compliance increase. The higher the knowledge and understanding of taxpayers, the taxpayers can determine their behavior better and in accordance with tax regulations so that taxpayers have a high level of compliance. This is supported by previous research conducted by Nalendro and Isgiyarta (2014) shows that tax

knowledge and understanding of tax regulations affect tax compliance.

The third factor is tax socialization. The socialization given to the public is intended to provide understanding to the public about the importance of paying taxes. With socialization, it is expected that taxpayers will get better, in terms of business size, level of knowledge, and in terms of tax compliance, thus more optimal tax revenue will be realized. This factor is supported by the research of Ananda et al. (2015) which states that tax socialization has an effect on tax compliance.

The fourth factor is tax penalties. Tax penalties are imposed on taxpayers who do not comply with the rules in the tax laws. Penalties given to taxpayers are in the form of administrative sanctions such as fines, interest or the imposition of higher tax rates, and criminal sanctions in the form of prison sentences. The results of Prawagis et al. (2016) shows that tax penalties partially have an effect on tax compliance.

The fifth factor is tax rate. Tax rate also is one of the factors that influence the low tax compliance in paying taxes. Taxpayer compliance will increase if tax rate is low, otherwise tax compliance will decrease if tax rate is high. By knowing and understanding the applicable tax rates, it will be able to encourage taxpayers to able to calculate their own tax obligations correctly. This is supported by previous research conducted by Prawagis et al. (2016) which states that the perception of tax rates has an effect on tax compliance.

Besides the five factors above, the sixth factor is environment. A conducive environment will be more supportive for taxpayers to comply. A conducive environment such as, the environment around taxpayers who are easy to apply or follow applicable regulations, and there are figures who are obedient to pay taxes that provide an example to comply with tax rules and regulations. Otherwise, an environment that is not conducive will have a negative impact, so that it will affect tax compliance.

It can be concluded, if the taxpayer is in a comply environment in paying taxes, the taxpayer will further encourage the taxpayer to carry out their tax obligations. Due to the environment of taxpayers can change a person's behavior from non-compliant taxpayers to compliant taxpayers. The environment can be characterized by development of the area is good, it will have an impact on the interest of the surrounding community to fulfill their tax obligations.

The importance of tax compliance research with economic ad non-economic approaches provides motivation to conduct research on several factors that affect the level of tax compliance by using attribution theory. Attribution theory

proposed by Heider (1958) explain the understanding of people's reactions to events around them, by knowing their reasons for the events experienced.

The use of attribution theory in this study is because the environment of taxpayers is a cause outside someone's personal that refers to a power that does not involve intentions or goals. A person's perception to make an assessment of something is strongly influenced by the environment around them so that attribution theory is considered appropriate because it tries to find what causes a person to determine whether or not to comply with tax compliance.

II. LITERATURE REVIEW

A. Attribution Theory

The attribution theory by Fritz Heider is a method that can be used for evaluating how people perceive the behavior of themselves and of other people. Attribution theory is about how people make causal explanations. According to Heider (1958) states that all behavior is considered to be determined by either internal or by external factors:

- External Attribution: causality is assigned to an outside factor, agent or force.
- Internal Attribution: causality is assigned to an inside factor, agent or force.

Jatmiko (2006) states that behavior that arises internally is behavior that is under the personal control of the person concerned, whereas behavior that appears externally is behavior that is influenced from outside parties, it means that the individual will be forced to behave because of the influence of the situation.

Heider (1958) also states that internal forces (personal attributes such as ability, effort, and exhaustion) and external forces (environmental attributes such as rules and weather) together determine human behavior. internal and external attribution has been stated to influence the evaluation of individual performance, for example in determining how superiors treat subordinates, and affect individual attitudes and satisfaction with work. People will behave differently if they feel their internal attributes more than their external attributes.

The reason for choosing this theory is because taxpayer environment as the moderates the behavior of taxpayers towards taxpayer compliance. Someone's perception to make an assessment of something is strongly influenced by the surrounding environment, thus attribution theory is considered appropriate because it tries to find what causes a person to determine whether or not to comply with tax compliance.

B. Hypothesis

Based on attribution theory, awareness is an element in humans in determining their actions. In this case taxpayer

awareness is related to the views or thoughts of taxpayers in determining their behavior in tax compliance.

Study conducted by Listyowati et al. (2018) prove that tax awareness has a positive effect on taxpayer compliance, the higher the awareness of taxpayers in paying taxes, the higher their willingness to pay taxes. Otherwise, due to lack of awareness, taxpayers do not understand tax rights and obligations, causing the level of compliance is decrease. In another study conducted by Herdijono and Sulo (2015) found that tax awareness does not affect the taxpayer compliance.

H1: tax awareness has a positive effect on taxpayer compliance.

Based on attribution theory, it is stated that tax knowledge and understanding are internal factors that can influence taxpayer's perception in determining their behavior in compliance to carry out their tax obligations. Every taxpayer should have knowledge about the applicable tax regulations. The better tax knowledge of a taxpayer, the higher the level of tax compliance. If taxpayers have tax knowledge, it will make taxpayers understand about taxation, so that it will cause many taxpayers who comply with taxation and pay their taxes regularly and on time.

Study conducted Widayati and Nurlis (2010) prove that tax knowledge and understanding affect taxpayer compliance. Similarly, study conducted by Nalendro and Isgiyarta (2014) shows that tax knowledge and understanding affect tax compliance. However, study conducted by Listyowati et al. (2018) shows that tax knowledge and understanding does not affect taxpayer compliance with paying taxes.

H2: tax knowledge and understanding have a positive effect on taxpayer compliance.

Based on attribution theory, socialization is a factor that caused externally or influenced from outside, in other words that individuals will be forced to behave because of the environment, such as the social influence of others. The higher the level of knowledge and the better the level of understanding through socialization will have an impact on increasing taxpayer compliance in carrying out tax obligations.

In line with research conducted by Ananda et al. (2015) which states that tax socialization has an effect on tax compliance. Similarly, study conducted by Winerungan (2013) which states that tax socialization also can influence to increase the number of taxpayers and can lead to taxpayer compliance. However, study conducted by Julianto (2017) shows that socialization has no effect on taxpayer compliance.

H3: tax socialization has a positive effect on taxpayer compliance.

Based on attribution theory, tax penalties are included in external factor due to environmental influences in making judgement about the behavior of taxpayer in carrying out tax obligations. Taxpayers will comply with their tax obligations if they know that tax penalties will do more harm (Jatmiko, 2006).

In line with research conducted by Prawagis et al. (2016) which states that tax penalties partially have a positive effect on tax compliance. However, study conducted by Winerungan (2013) states that tax penalties does not affect the taxpayer compliance.

H4: tax penalties have a positive effect on taxpayer compliance.

In attribution theory, taxpayers can learn attitudes towards the behavior of one's desires in carrying out an action. Tax rate is basically a basic guideline in determining how much the taxpayer's tax debt is, other than as a means of fairness in determining tax debt.

In line with research conducted by Prawagis et al. (2016) which states that tax rate partially has a positive effect on tax compliance. The same thing is also supported by research conducted by, study conducted by Julianto (2017) shows that tax rate partially has a positive effect on tax compliance.

H5: tax rates have a positive effect on taxpayer compliance.

Attribution theory explains the cause of a behavior, in this case tax awareness is one of internal factors, where taxpayers must choose and determine good attitudes and actions and have considered decisions taken consciously. The environment is one of the external factors that can affect tax compliance. The environment can change someone to behave in accordance with the circumstances. Taxpayers will make an assessment of taxes based on the situation or the surrounding environment.

The environment can change someone to behave in accordance with the circumstances. If the taxpayer environment strengthens the relationship of tax awareness towards taxpayer compliance, taxpayers will be able to determine their behavior appropriately. Otherwise, if the taxpayer environment weakens the relationship of tax awareness towards tax compliance, the taxpayer will not be able to determine its behavior properly. Empirically it has been proven that the environment has a positive effect on tax compliance by Pricillia et al. (2017) and Daroyani (2010).

H6: tax environment moderates the effect of tax awareness on tax compliance.

Attribution theory explains the cause of a person in determining their behavior. in this case, taxpayers who have

tax knowledge and understanding according to their ability will choose and determine good attitudes and actions and have considered all risks that will occur for their actions whether it is fraudulent actions or good actions that taxpayers do in carrying out their tax obligations. This is not out of the role of the environment that is around taxpayer. Taxpayer environment will affect taxpayer in making decisions, about what are the rights and obligations of taxpayers to the applicable tax regulations.

The environment can change someone to behave in accordance with the circumstances. If the taxpayer environment strengthens the relationship of tax knowledge and understanding towards taxpayer compliance, taxpayers will be able to determine their behavior appropriately. Otherwise, if the taxpayer environment weakens the relationship of tax knowledge and understanding towards tax compliance, the taxpayer will not be able to determine its behavior properly. Empirically it has been proven that the environment has a positive effect on tax compliance by Pricillia et al. (2017) and Daroyani (2010).

H7: tax environment moderates the effect of tax knowledge and understanding on tax compliance.

Attribution theory explain the cause of a behavior, in this case tax socialization is a factor caused externally, that is influenced by the situation or the surrounding environment. with the socialization of taxpayers will understand about taxes, it means that taxpayers will be comply with taxes because they understand the function of taxation and feel no loss and coercion in the tax collection carried out. Taxpayers will be compelled to comply with taxes if they get guidance and information from people around them. This certainly does not escape the role pf tax officials to socialize and educate taxes in order to improve tax compliance.

The environment can change someone to behave in accordance with the circumstances. If the taxpayer environment strengthens the relationship of tax socialization towards taxpayer compliance, taxpayers will be able to determine their behavior appropriately. Otherwise, if the taxpayer environment weakens the relationship of tax socialization towards tax compliance, the taxpayer will not be able to determine its behavior properly. Empirically it has been proven that the environment has a positive effect on tax compliance by Pricillia et al. (2017) and Daroyani (2010).

H8: tax environment moderates the effect of tax socialization on tax compliance.

Attribution theory explains the causes of a person in determining their behavior. In this case, tax penalties become an external cause in determine the behavior of taxpayers. This is due to tax penalties made to support that taxpayers comply with tax regulations. The environment will influence taxpayers in determining behavior and making decisions in carrying out

tax obligations. Then the taxpayers will determine their behavior and consider the risk take will occur for their actions whether it is cheating or good actions that taxpayers do in carrying out their tax obligations. Taxpayer compliance is determined based on the taxpayer's perception of how strongly the tax sanction is able to influence the behavior of taxpayers to comply with taxes.

The environment can change someone to behave in accordance with the circumstances. If the taxpayer environment strengthens the relationship of tax penalties towards taxpayer compliance, taxpayers will be able to determine their behavior appropriately. Otherwise, if the taxpayer environment weakens the relationship of tax penalties towards tax compliance, the taxpayer will not be able to determine its behavior properly. Empirically it has been proven that the environment has a positive effect on tax compliance by Pricillia et al. (2017) and Daroyani (2010).

H9: tax environment moderates the effect of tax penalties on tax compliance

Attribution theory explains the causes of a person in determining their behavior. In this case, tax rate becomes and

external cause in determining the behavior of taxpayers. This is because the tax rate is an obligation in which taxpayers are required to comply with the rules for reporting and paying their taxes based on applicable tax rates. The environment also becomes an external cause because if the environment id conducive it will be more supportive of taxpayers to comply. A conducive environment such as the environment around taxpayers who are easy to apply or follow applicable regulations by reporting and paying taxes based on tax rate.

The environment can change someone to behave in accordance with the circumstances. If the taxpayer environment strengthens the relationship of tax rate towards taxpayer compliance, taxpayers will be able to determine their behavior appropriately. Otherwise, if the taxpayer environment weakens the relationship of tax rate towards tax compliance, the taxpayer will not be able to determine its behavior properly. Empirically it has been proven that the environment has a positive effect on tax compliance by Pricillia et al. (2017) and Daroyani (2010).

H10: tax environment moderates the effect of tax rate on tax compliance

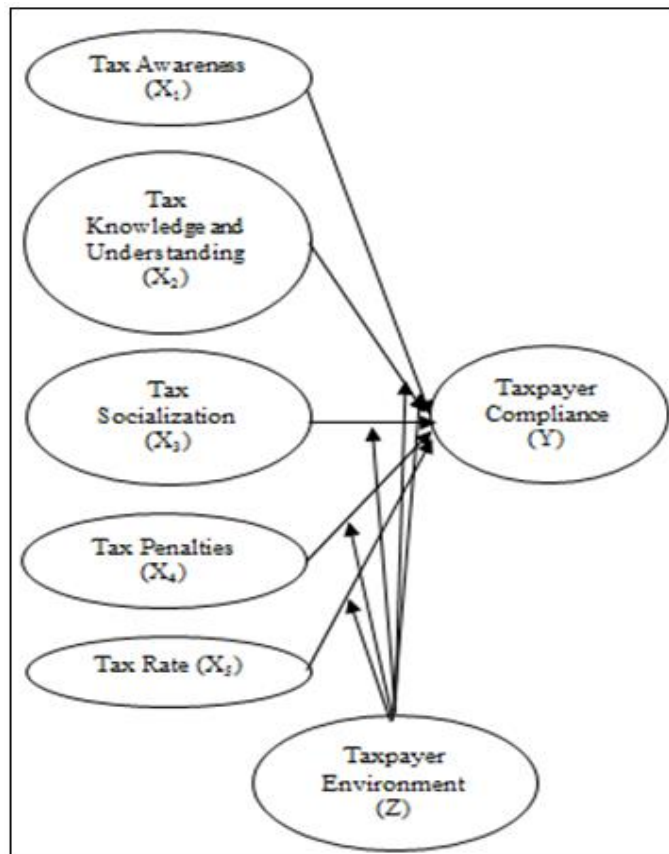


Fig. 1:- Conceptual Framework

III. RESEARCH METHOD

This type of research used in current research is quantitative research approach. The population in this study is individual taxpayers who are registered at KPP Pratama Makassar Selatan (Tax Office) in Makassar City, South Sulawesi Province. The population in this study was 155.689 individual taxpayers. The determination of sample in this study was carried out using Slovin formula and obtained as many as 100 samples. Data were analyzed using moderated regression analysis (MRA) using SPSS application.

Descriptive statistics are used to provide a description or description of a data that is seen from the average (mean), standard deviation (standard deviation), maximum and minimum (Ghozali, 2013).

Data quality testing needs to be done because the data in this study are primary data. Types of data quality testing are validity and reliability tests. The classic assumption test is the assumption underlying the regression analysis with the aim of measuring the association or attachment between independent variables. There are three test related to the classical assumption test, namely data normality test, multicollinearity test, and heteroscedasticity test.

To test hypothesis, it is carried out with a precision estimate test to find out how big is the relationship between the independent variable and the dependent variable. Testing the hypothesis in this study using the Partial Significant Test (T-test) and the coefficient of determination test (R^2). Meanwhile, for the moderating variable testing is done by interaction test.

IV. RESULT

In this study statistical normality testing using the Kolmogrov Smirnov test. The normality test result, obtained Sig Kolmogrov Smirnov value of 0.62. This value meets the normality test requirements, that is if the test result obtained $Sig > 0.05$, then the assumption of normality is met.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,41767699
Most Extreme Differences	Absolute	,088
	Positive	,061
	Negative	-,088
Test Statistic		,088
Asymp. Sig. (2-tailed)		,062 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Heterokedastisitas test shows that the variance of variable is not the same for all observations. A good regression model is a homokedastisitas or heterokedastisitas does not occur. Scatterplots graph analysis in this study shows that the points spread above and below the number 0 (zero) on the y-axis, in other words the distribution of these points does not form a particular pattern. This result means that there is no heterokescicity.

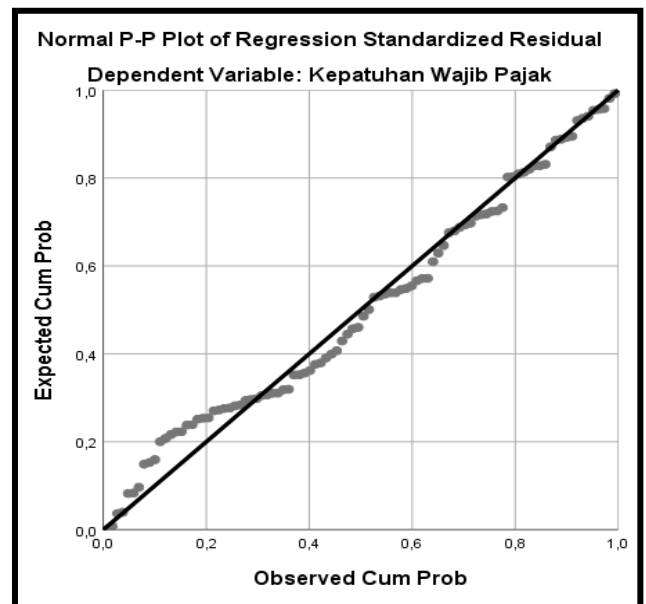


Fig 2

Multicollinierity assumption test can be done by calculating the value of VIF (Variance Inflating Factor). If the VIF value < 10 , it can be concluded that there is no multicollinearity. The result of the multicollinearity assumption test in this study can be seen in the following table.

Independent Variable	VIF	Description
Tax Awareness (X1)	1.920	Non Multicollinierity
Tax Knowledge and Understanding (X2)	2.541	Non Multicollinierity
Tax Socialization (X3)	1.062	Non Multicollinierity
Tax Penalties (X4)	1.101	Non Multicollinierity
Tax Rate (X5)	1.733	Non Multicollinierity
Taxpayer Environment (Z)	1.809	Non Multicollinierity

Table 2:- Test Result for Multicollinearity Assumptions source: data processed (2019)

The table above shows that the VIF values of all independent variables and interaction variables are below 10, so all of the variables do not contain multicollinearity (non multicollinearity) in this study.

Furthermore, the result of this regression analysis were carried out with two stage of testing. the first stage is multiple regression that is carried out without moderation variable. the second stage is the regression conducted with the moderation of taxpayer environment variable.

Independent Variable	Coefficient	t	Sig	Description
A constant	0,104			
Tax Awareness (X1)	0,208	2.510	0.014	Significant
Tax Knowledge and Understanding (X2)	1,957	2.119	0.037	Significant
Tax Socialization (X3)	0,449	5.421	0.000	Significant
Tax Penalties (X4)	0,037	0.610	0.543	Not Significant
Tax Rate (X5)	0,260	2.924	0.004	Significant
$\alpha = 5\% = 0,05$				
R Square = 0,554				

Table 3:- Regression Test Result Before Moderation source: data processed (2019)

Based on the results of the regression test above, mathematical equations can be arranged as follows.

$$Y = 0,104 + 0,208X1 + 1,957X2 + 0,449X3 + 0,037X4 + 0,260X5 + e \dots (1)$$

Based on table above obtained the coefficient of determination R square of 0.586 or 58.6% means that the variable tax awareness (X1), tax knowledge and understanding (X2), tax socialization (X3), tax penalties (X4), and tax rate (X5). While the remaining 41,4% is influenced by other variable outside the independent variables examined in this study.

To partially test the t0test is used to partially test the independent variables on the dependent variable as follows.

1. *T test the effect on the variable tax awareness (X1) on taxpayer compliance.*

In the tax awareness variable, the significance value t of 0.014 is smaller than 5% (0.014<0.05), so partially tax awareness (X1) has a significant effect on taxpayer

compliance (Y). Based on coefficient (0.208) is positive, identifies the positive effect. It means that the higher the tax awareness (X1), the higher the taxpayer compliance (Y).

2. *T test the effect on the variable tax knowledge and understanding (X2) on taxpayer compliance.*

In the tax knowledge and understanding (X2) variable, the significance value t of 0.037 is smaller than 5% (0.037<0.05), so partially tax knowledge and understanding (X2) has a significant effect on taxpayer compliance (Y). Based on coefficient (1.957) is positive, identifies the positive effect. It means that the higher the tax knowledge and understanding (X2), the higher the taxpayer compliance (Y).

3. *T test the effect on the variable tax socialization (X3) on taxpayer compliance.*

In the tax socialization (X3) variable, the significance value t of 0.000 is smaller than 5% (0.000<0.05), so partially tax socialization (X3) has a significant effect on taxpayer compliance (Y). Based on coefficient (0.449) is positive, identifies the positive effect. It means that the higher the tax socialization (X3), the higher the taxpayer compliance (Y).

4. *T test the effect on the variable tax penalties (X4) on taxpayer compliance.*

In the tax penalties (X4) variable, the significance value t of 0.534 is greater than 5% (0.534>0.05), so partially tax penalties (X4) does not effect on taxpayer compliance (Y). Based on coefficient (0.037) is positive, identifies the positive effect. It means that the higher the tax penalties (X4), the taxpayer compliance (Y) will decrease.

5. *T test the effect on the variable tax rate (X5) on taxpayer compliance.*

In the tax rate (X5) variable, the significance value t of 0.004 is smaller than 5% (0.004<0.05), so partially tax rate (X5) has a significant effect on taxpayer compliance (Y). Based on coefficient (0.260) is positive, identifies the positive effect. It means that the higher tax rate (X5), the higher the taxpayer compliance (Y).

Independent Variable	Coefficient	t	Sig	Description
A constant	1,972			
Tax Awareness (X1)	0,068	2.317	0.023	Significant
Tax Knowledge and Understanding (X2)	0,020	0.586	0.559	Not Significant
Tax Socialization (X3)	0,091	3.546	0.001	Significant
Tax Penalties (X4)	0,013	0.734	0.465	Not Significant
Tax Rate (X5)	1,901	3.688	0.000	Significant
$\alpha = 5\% = 0,05$				
R Square = 0,558				

Table 4:- Regression Test Result After Moderation Variable

source: data processed (2019)

Based on table above, the results of the regression test after interacting with taxpayer environmental variable (Z), then the mathematical equation can be arranged as follows.

$$Y = 1,972 + 0,068.Z - 0,020.Z + 0,091.Z - 0,013.Z + 1,901.Z + e....(2)$$

R square determination coefficient value on the test results above shows the value of 0.558 or 55.8%. this result indicates that variable (Y) tax compliance is influenced by 55.8% by the interaction of tax awareness and taxpayer environment (X1.Z), tax knowledge and understanding and taxpayer environment (X2.Z), tax socialization and taxpayer environment (X3.Z), tax penalties and taxpayer environment (X4.Z), tax rate and taxpayer environment (X5.Z). the remaining 44.2% is influenced by other variables outside the independent variables examined in this study.

To partially test the hypothesis, the t test is used to partially test the independent variable and the moderating variable on the dependent, as follows.

1. *T test of the influence of tax awareness and taxpayer environment variable (X1.Z) on taxpayer compliance variable (Y).*

In the variable tax awareness and taxpayer environment (X1.Z) obtained a significance value of t is 0.023 smaller than 5% (0.023<0.05), then partially tax awareness and taxpayer environment variable (X1.Z) have a significant effect on taxpayer compliance variable (Y) based on the coefficient value (0.068) marked positive, identifying the positive effect. It means that, taxpayer environment variable weakens the influence of tax awareness (X1) on taxpayer compliance.

2. *T test of the influence of tax knowledge and understanding and taxpayer environment variable (X2.Z) on taxpayer compliance variable (Y).*

In the tax knowledge and understanding variable and taxpayer environmental (X2.Z), the significance value of t is 0.559 greater than 5% (0.559>0.05), so partially the taxpayer environment variable cannot moderate tax knowledge and understanding (X2) to the taxpayer compliance variable (Y). the coefficient value for the interaction variable between tax knowledge and understanding and taxpayer environment is 0.020.

3. *T test of the influence of tax socialization and taxpayer environment variable (X3.Z) on taxpayer compliance variable (Y).*

In the variable tax socialization and taxpayer environment (X3.Z) obtained a significance value of t is 0.001 smaller than 5% (0.001<0.05), then partially tax socialization and taxpayer environment variable (X3.Z) have a significant effect on taxpayer compliance variable (Y) based on the coefficient value (0.091) marked positive, identifying the positive effect. It means that, taxpayer environment variable weakens the influence of tax socialization (X3) on taxpayer compliance.

4. *T test of the influence of tax penalties and taxpayer environment variable (X4.Z) on taxpayer compliance variable (Y).*

In the tax penalties and taxpayer environment variable (X4.Z) obtained a significance value of t of 0.465 greater than 5% (0.465>0.05), then partially the taxpayer environment variable cannot moderate the tax penalties (X4) to the compliance variable taxpayer (Y). the coefficient value for the

interaction variable between tax sanction and the taxpayer environment is 0.013.

5. *T test of the influence of tax rate and taxpayer environment variable (X5.Z) on taxpayer compliance variable (Y).*

In the variable tax rate and taxpayer environment (X5.Z) obtained a significance value of t is 0.000 smaller than 5% ($0.000 < 0.05$), then partially tax rate and taxpayer environment variable (X5.Z) have a significant effect on taxpayer compliance variable (Y) based on the coefficient value (1.901) marked positive, identifying the positive effect. It means that, taxpayer environment variable strengthens the influence of tax rate (X5) on taxpayer compliance.

V. DISCUSSION

A. *Tax Awareness Has a Positive Effect on Taxpayer Compliance*

Based on these results, the tax awareness hypothesis has a positive effect on tax compliance, so the first hypothesis is accepted. The results of this study indicate the awareness of taxpayers at KPP Pratama Makassar Selatan affect taxpayer compliance. The results of testing this hypothesis indicate that the higher the tax awareness possessed by the taxpayer, the better the tax compliance. Otherwise, the lower the tax awareness, the lower the tax compliance.

The results of this study support the attribution theory states that tax awareness is an element in humans in determining their actions. In this case taxpayer awareness is an internal factor that is believed to be under the personal control of the individual himself in a conscious state. In this study taxpayers who have tax awareness can affect the perspective or thought of taxpayers in determining their behavior (perceived behavioral belief) in tax compliance. Awareness of taxpayers often becomes an obstacle in the issue of tax collection. That is why, awareness of taxpayers is needed in improving taxpayer compliance.

The results of this study are in line with the results of research conducted by Nalendro and Isgiyarta (2014) shows that tax awareness shows a significant positive relationship to taxpayer compliance. This was also states by Daroyani (2010) that tax awareness has a significant effect on tax awareness. This result is different from research conducted by Herdijono and Sulo (2015) states that tax awareness does not affect the willingness to pay taxes.

B. *Tax Knowledge and Understanding Has a Positive Effect on Taxpayer Compliance.*

Based on these results, tax knowledge and understanding hypothesis positively influences taxpayer compliance, so the second hypothesis is accepted. The results of this study indicate the knowledge and understanding of taxpayers at KPP Pratama Makassar Selatan affect taxpayer compliance. The results of testing this hypothesis indicate that the higher the

tax knowledge and understanding of a person, the higher their taxpayer compliance, in this case a good impact on tax compliance. Otherwise, the lower the tax knowledge and understanding, the lower the tax compliance.

The results of this study are in accordance with attribution theory by Heider (1958) which states that tax knowledge and understanding are internal factors that can influence taxpayers' perceptions in determining their behavior in compliance to carry out their tax obligations. The opinion related to encouraging someone to have certain behavior in this case is that the taxpayer feels he has an obligation or a feeling of having to do something, because the taxpayer has had good knowledge and understanding of the concept of general provisions in the field of taxation and the types of taxes that currently exist. applicable.

The results of this study are in line with the results of research conducted by Ananda et al. (2015) which states that tax knowledge and understanding show a significant positive relationship to taxpayer compliance. The same thing is also supported by other researchers such as Andriani and Herianti (2015); Widayati and Nurlis (2010), Prawagis (2016), Oladipupo and Obazee (2016), Lazuardini et al. (2018) which states that tax knowledge and understanding have a significant effect on taxpayer compliance.

C. *Tax Socialization Has a Positive Effect on Taxpayer Compliance.*

Based on these results, the proposed hypothesis is accepted. Thus, the hypothesis which states that tax socialization has a significant effect on taxpayer compliance is proven. In this case also obtained a positive direction. The findings of this study indicate that tax socialization affects tax compliance that is taken from individual taxpayers of KPP Pratama Makassar Selatan. The results of testing this hypothesis indicate that the higher the tax socialization of a person, the higher the tax compliance of their taxpayers in this case a good impact on tax compliance. Otherwise, the lower the tax socialization, the lower the tax compliance.

The results of this study support the attribution theory which states that socialization is a factor that is caused externally or situationally (influenced from outside), which means taxpayers will be forced to behave because it is influenced by the surrounding environment, such as the social influence of others. Someone tends to have a feeling of wanting to know something to do the thing that he wants to do. So the role of socialization carried out by tax officials in the framework of increasing tax compliance is very important, by conducting outreach and education for taxpayers on the importance of paying taxes in supporting the country's development.

The results of this study are in line with the results of research conducted by Ananda et al. (2015) which states that tax socialization shows a significant positive relationship on tax compliance. The same thing is also supported by Andriani and Herianti (2015) which states that tax socialization has a significant effect on tax compliance. But in this study does not support the results of research by Julianto (2017) who found that tax socialization has no effect on tax compliance.

D. Tax Penalties Has a Positive Effect on Taxpayer Compliance.

The test results show that the proposed hypothesis was rejected. This means that tax penalties do not affect the compliance of taxpayers cannot be proven. With the tax penalties does not guarantee the compliance of taxpayers because most taxpayers assume the tax penalties provided are quite mild, so that taxpayers feel the applicable tax sanctions do not motivate to obey paying taxes. Taxpayers will still pay and report their taxes in accordance with applicable regulations even without knowing the applicable tax penalties. Taxpayers especially those at KPP Pratama Makassar Selatan feel neither afraid nor threatened by tax penalties because taxpayers feel that they have carried out their obligations as taxpayers correctly and as is. Therefore, tax penalties must be properly socialized to taxpayers, so that they can understand matters relating to the implementation of sanctions and fines if taxpayers are negligent in their tax obligations.

The theory used in the formulation of the hypothesis at the beginning is the theory of attribution by Heider (1958) which explains how a person deduces the causes of behavior carried out by oneself or others. The existence of personal influence or feeling of wanting to influence something personally can encourage someone to have certain behaviors. Tax penalties are included in external factors because of the influence of the perception of taxpayers themselves in making an assessment of the behavior of taxpayer compliance in carrying out tax obligations, where taxpayers will still pay and report their taxes in accordance with applicable regulations.

The results of this study are in line with the results of research conducted by Listyowati (2018) which states that tax penalties do not affect taxpayer compliance. This shows that tax penalties are applied so that taxpayers obey the applicable rules. Taxpayers will comply with their tax obligations if they know that tax penalties will do more harm. The same thing is supported by other researchers such as Winerungan (2013); Oladipupo and Obazee (2016), Lazuardini et al. (2018) which states that tax penalties do not affect taxpayer compliance. But in this study does not support the results of research by Prawagis (2016) which shows that tax penalties affect taxpayer compliance.

E. Tax Rate Has a Positive Effect on Taxpayer Compliance.

Based on these results, the proposed hypothesis is accepted. Thus the hypothesis which states that the tax rate has a significant effect on taxpayer compliance is proven. In this case also obtained a positive direction. The findings of this study indicate that tax rate affect tax compliance that is taken from individual taxpayers of KPP Pratama Makassar Selatan. The results of testing this hypothesis indicate that taxpayers are able to pay taxes according to the rates set by the government.

The results of this study are in accordance with attribution theory by Heider (1958) in this case the tax rate is relevant to the classification of external attributions (liabilities) where taxpayers are required to comply with these rules periodically from time to time. In this case the taxpayer can learn the attitude towards the behavior of one's desires in carrying out an action and encourage taxpayers to carry out their tax obligations. Because the tax rate is not considered burdensome by the taxpayer, with self-awareness and obligations a taxpayer will comply with tax obligations.

The results of this study are in line with the results of research conducted by Prawagis et al. (2016) which states that tax rate affect taxpayer compliance. In addition, Julianto (2017) research shows a significant positive relationship to taxpayer compliance, stating that tax rate are basically a basic guideline in determining how much taxpayer tax debt is, other than as a means of fairness in determining tax debt. But in this study does not support the results of research by Fitria and Supriyono (2019) who found that tax rate has no effect on tax compliance.

F. Taxpayer Environment Moderates the Effect of Tax Awareness on Taxpayer Compliance

Based on these results, the taxpayer's environmental hypothesis moderates the effect of tax awareness on taxpayer compliance accepted so that the sixth hypothesis is accepted. The results of this study indicate the existence of a taxpayer environment that can weaken the effect of awareness of taxpayers at KPP Pratama Makassar Selatan on tax compliance. It is because the people around the environment carry out their tax obligations properly and correctly.

It is explained in attribution theory where tax awareness is related to internal attribution, where the behavior of a person originating from the person concerned is caused by traits, such as psychological elements that precede behavior. Tax awareness is also related to the perception of taxpayers in determining their behavior in tax compliance because of personal influence. Taxpayers will determine their behavior better in accordance with tax regulations so that taxpayers have good compliance. The existence of external attribution also relates in determining the behavior of someone who comes from a situation or environment. If the taxpayer is in a

compliant taxpayer environment, the taxpayers in the vicinity are also compliant.

Based on the results of this study, it can be concluded that the environment of the taxpayer significantly moderates and weakens the effect of tax awareness on taxpayer compliance. This means that the higher the taxpayer's environment will affect and weaken the relationship of tax awareness to taxpayer compliance. The results of this study are in line with the results of research conducted by Nalendro and Isgiyarta. (2014) which states that tax awareness of tax compliance can be moderated by the taxpayer environment.

G. Taxpayer Environment Moderates the Effect of Tax Knowledge and Understanding on Taxpayer Compliance

Based on these results, the taxpayer's environmental hypothesis moderates the influence of tax knowledge and understanding of taxpayer compliance, so that the seventh hypothesis is rejected. The results of this study indicate that a taxpayer environment cannot moderate the influence of the knowledge and understanding of KPP Pratama Makassar Selatan taxpayer on tax compliance. In other words, tax knowledge and understanding possessed by taxpayers although supported by the environment of taxpayers but has not provided a meaningful relationship to taxpayer compliance.

Consideration related to the hypothesis proposed in this study was rejected, because most taxpayers assume in order to increase knowledge such as participating in tax socialization or coaching less desirable by taxpayers, on the grounds that it is not a top priority and requires special time to follow it. Taxpayers assume that the knowledge and understanding they have in paying and reporting their taxes has nothing to do with the support and encouragement of the community and the surrounding tax office, taxpayers feel they have sufficient ability to follow the taxation system. In other words, without the influence of the environment the taxpayer can know and understand the applicable taxation system.

The theory used in the formulation of the initial hypothesis is attribution theory where when someone makes a situational attribution and another person tries to identify the cause of the behavior to arise from the environment or situation. If the taxpayer is in a compliant taxpayer environment, the taxpayers in the vicinity are also compliant. And someone has the ability to encourage that person to have certain behaviors in making decisions. Each taxpayer in this case has a basic knowledge of the taxation system and has understood the applicable taxation system and can apply what he understands even without the influence of the surrounding environment.

Based on the results of this study, it can be concluded that the taxpayer environment does not significantly moderate the relationship of tax knowledge and understanding of

taxpayer compliance. The results of this study are not in line with the results of research conducted by Nalendro and Isgiyarta. (2014) which states that tax knowledge and understanding of tax compliance can be moderated by the taxpayer environment.

H. Taxpayer Environment Moderates the Effect of Tax Socialization on Taxpayer Compliance

Based on these results, taxpayer environment hypothesis moderates the effect of tax socialization on taxpayer compliance accepted so that the sixth hypothesis is accepted. The results of this study indicate the existence of a taxpayer environment that can weaken the effect of the socialization of KPP Pratama Makassar Selatan taxpayers on tax compliance.

It is explained in attribution theory where this theory is related to the process by which individuals interpret that the events around them are caused by a relatively stable external part (environment). In this case the behavior is influenced externally such as the social influence of others or the environment around it, meaning that individuals will be forced to behave in a situation. Individuals try to find what causes what, or what drives who to do what. Tax socialization itself becomes a process of getting guidance and information about everything that has a correlation with taxation from people around and direct tax officials.

To the best of researchers' knowledge, there is no literature or other research that specifically discusses the relationship of taxpayer environment moderation that is associated with tax socialization on taxpayer compliance. But at least this research has indicated that there is a moderating relationship and the bias is the basis for further research.

I. Taxpayer Environment Moderates the Effect of Tax Penalties on Taxpayer Compliance

The ninth hypothesis testing results state that the taxpayer environment cannot moderate the effect of tax penalties on taxpayer compliance. Based on these results, the taxpayer's environmental hypothesis cannot moderate the effect of tax penalties on taxpayer compliance, so the ninth hypothesis is rejected. The results of this study indicate a taxpayer environment that can weaken the influence of KPP Pratama Makassar Selatan tax penalties on tax compliance. In other words, tax penalties, although supported by the environment of taxpayers, have not yet provided a meaningful relationship to taxpayer compliance.

Consideration related to the hypothesis proposed in this study was rejected because most taxpayers assume the applicable tax penalties do not motivate to comply with paying taxes. On the other hand, applicable sanctions can easily be avoided due to lack of awareness of taxpayers and lack of strict sanctions in force. And knowledge of taxpayers about tax penalties is still very minimal so that the government needs to play an active role to properly socialize the

regulations and sanctions in taxation and reinforce sanctions in taxation.

The theory used in the formulation of an initial hypothesis is attribution theory where one of the factors that drives a person to have a certain behavior is the existence of personal influence or wants to influence something personally and the situational cause or influenced by the environment. Taxpayers of KPP Pratama Makassar Selatan tend to feel that the applicable tax penalties do not motivate them to be more obedient in paying taxes. On the other side, the role of the environment and the community around them in socializing tax penalties is not optimal. Based on the results of this study, it can be concluded that the taxpayer environment does not significantly moderate the relationship of tax penalties to taxpayer compliance.

J. Taxpayer Environment Moderates the Effect of Tax Rate on Taxpayer Compliance

Based on these results, the taxpayer's environmental hypothesis moderates the effect of tax rates on taxpayer compliance accepted so that the tenth hypothesis is accepted. The results of this study indicate a taxpayer environment that can strengthen the effect of the current tax rate. If the taxpayer is in a compliant taxpayer environment, the taxpayers in the vicinity are also compliant. A conducive taxpayer environment will optimize the effect of tax rates on KPP Pratama Makassar Selatan taxpayers so that the taxpayer's compliance increases.

The results of this study are in accordance with attribution theory where one of the factors that drives a person to have certain behaviors is situational causes and obligations. Situational causes in this case taxpayers are influenced by their environment, while obligations in this case taxpayers have a feeling of having to do something. In other words, taxpayers can learn attitudes about the behavior of a person's desires in carrying out an action and encourage taxpayers to carry out their tax obligations such as paying taxes based on applicable rates.

To the best of the researchers' knowledge, there is no literature or other research that specifically discusses the relationship of environmental moderation of taxpayers associated with tax rates to taxpayer compliance. But at least this research has indicated there is a moderation relationship and could be the basis for further research

VI. CONCLUSION

Based on the results of hypothesis testing and discussion on the effect of tax awareness, tax knowledge and understanding, tax socialization, tax penalties, and tax rate on tax compliance with moderated taxpayer environment, the following conclusions are drawn. Tax awareness affects the compliance of taxpayers. Tax knowledge and understanding

affect the taxpayer compliance. Tax socialization affects taxpayer compliance. tax penalties do not affect taxpayer compliance. Tax rate affect the compliance of taxpayers. The taxpayer environment weakens the relationship of tax awareness to taxpayer compliance. The taxpayer environment does not moderate the relationship between tax knowledge and understanding of taxpayer compliance. The taxpayer environment weakens the relationship of tax socialization to taxpayer compliance. The taxpayer environment does not moderate the relationship of tax penalties to taxpayer compliance. The taxpayer environment strengthens the relationship of tax rate to taxpayer compliance.

Based on the discussion of the results of testing the proposed hypothesis, it can be concluded that the findings in this study were generally able to confirm the attribution theory and prove the direct influence of each factor accompanied by rational explanation.

Limitation in this study is the data in this study is only based on the perception of respondents as answers, so that it will cause problems when the answers given are not honest. Suggestions for further researchers, so that future researchers can add other independent variables, apply other theories, or other models that are appropriate to be used to determine taxpayer compliance that have not been included in this study with the hope of producing findings that are more useful for practitioners and the development of tax behavior theories.

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