

## The Influence of Attitudes, Subjective Norm, and Behavior Control on Individual Taxpayer Compliance with Moral Obligations as Moderation

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### ABSTRACT

This study aims to examine the attitude of taxpayers, subjective norms, and behavioral control of taxpayer compliance moderated by moral obligations. This research method is a quantitative method with a descriptive approach. The results of the study show that the attitude of taxpayers has a significant effect on taxpayer compliance, and behavioral control has a significant negative effect on taxpayer compliance, while subjective norms have no significant effect on taxpayer compliance. In addition, moral obligation also strengthens the relationship between behavior control and taxpayer compliance, but weakens the relationship between behavior control and taxpayer compliance, and moral obligations are proven to be unable to moderate the relationship between subjective norms and taxpayer compliance.

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## **INTRODUCTION**

Tax is the biggest contribution to state revenue. The process of development in a country that takes place continuously and continuously, which aims to improve the welfare of the people must explore sources of funds from within the country in the form of taxes. According to Susanto (2019), taxes are the main source of the state which is used to finance government needs, including spending on development. Such as the construction of health facilities, infrastructure development, construction of educational facilities, and various facilities for the public interest (Karolina & Noviani, 2019). This is what makes the government continue to strive to raise public awareness of the importance of paying taxes. The level of state revenue through tax revenue is inseparable from the awareness of taxpayers in paying taxes. This can be realized from the high awareness of taxpayers on the importance of reporting and paying taxes.

In maximizing tax revenue, the government is making efforts by implementing the Self-Assessment System in tax collection (Oktaviani, 2015). This system is implemented to foster trust in taxpayers in calculating, paying and reporting all taxes that are their obligations. The self-assessment system emphasizes the awareness of taxpayers to be honest and transparent. This also needs to be supported by the behavior and ethics of taxpayers in reporting and paying their personal taxes (Mahrurotul Fikriyah & Trisnaningsih, 2022)

Table 1. Target and Realization of Tax Revenue in Indonesia (in Trillion)

Information	Year				
	2018	2019	2020	2021	2022
<b>Target</b>	1.424,00	1.577,56	1.198,82	1.229,6	1.784
<b>Realization</b>	1.315,00	1.332,06	758,60	1.231,87	2.084,5
<b>Tax Ratio</b>	10,24%	9,77%	8,33%	7%	10%

Source: Data is processed (2023)

Based on table 1, data from the Ministry of Finance shows that in 2018 to 2020, the realization of tax revenue has not reached the target set by the government, but in 2021 and 2022, the realization of tax revenue has reached the target, where in 2021 the realization of tax revenue reached IDR 1,231.87 trillion from the target of IDR 1,229.6 trillion. Meanwhile in 2022, actual tax revenue will increase to IDR 2,084.5 trillion from the target of IDR 1,784 trillion. The Ministry of Finance data above shows that from 2018 to 2020, the realization of tax revenues did not reach the target set by the government. This proves that the level of awareness of taxpayers is still low, so that in order to achieve the target of tax revenue, efforts are needed to continue to raise awareness and compliance of taxpayers to fulfill tax obligations in accordance with applicable regulations. (Alvin, 2014).

Table 2. Target and Realization of Tax Revenue in Tuban Regency (in Billion)

Information	Year				
	2018	2019	2020	2021	2022
Target	694.894,10	702.021,3	520.758,6	352.570	313.888,3
Realization	632.009,6	551.034,5	480.338,3	382.787,6	449.569,5
Percentage	91%	78%	92%	109%	143%

Source: Data is processed (2023)

Based on the data in table 2, it shows that tax revenues in Tuban Regency are still fluctuating. Where in 2018 to 2020, the realization of tax revenue has not yet reached the target set by the government, but in the last 2 years or in 2021 and 2020, the realization of tax revenue has exceeded the target set by the government or around 109% of realized tax revenue in in 2021, and 143% of realized tax revenues in 2022. The low level of taxpayer compliance at the Pratama Tuban Tax Service Office (KPP) is also evident from the number of individual taxpayers who submit annual tax returns (SPT) which is disproportionate to the number of taxpayers Registered individual. This can be seen in Table 1.3 below.

Table 3. Compliance Level of Individual Taxpayers at the Primary Tax Service Office (KPP) Tuban Year 2020 - 2022

Year	Registered WPOP (person)	Effective WPOP (person)	WPOP submitting Annual SPT (person)	Compliance Level (%)
2020	209.616	97.956	34.850	35,71%
2021	220.074	70.200	32.788	46,70%
2022	231.844	56.859	39.393	69,28%

Source: Data is processed (2023)

Based on table 3, the number of individual taxpayers at the Pratama Tuban Tax Service Office (KPP) increases every year, but this is not matched by the level of compliance of effective individual taxpayers at KPP Pratama Tuban. The data in the table above shows that in 2020, the number of Effective WPOP is 97,956 Taxpayers and only 34,850 Effective WPOP submit Annual SPT or around 35.71%. In 2021, the number of Effective WPOP will decrease to 70,200 with the number of Effective WPOP submitting Annual SPT of 32,788 or around 46.70%, while in 2022, the number of Effective WPOP will again decrease to 56,859 with the number of Effective WPOP submitting Annual SPT of 39,393 or of 69.28%. Even though the level of compliance of individual taxpayers at KPP Pratama Tuban has increased every year, it has not shown a significant enough value compared to the number of taxpayers. The lack of taxpayer awareness

can be noticed by many people who are reluctant to have an NPWP or report their SPT to the local Primary Tax Office (KPP). This indicates Taxpayer Non-compliance which causes a difference between the target and its realization (Ningrum & Trisnaningsih, 2021)

Taxpayer compliance in carrying out their obligations in the field of taxation can be seen from a psychological aspect (Feld & Frey, 2002). A psychological approach to taxpayers must be carried out by the tax authority of a country so that the people comply. According to Trivedi et al (2005) who revealed that apart from inspections and fines, psychological factors (including norms and ethics) are also important, increasing taxpayer compliance may be achieved with a psychological approach strategy to taxpayers. This psychological aspect can be explained by the Theory of Planned Behavior (TPB), a theory developed by Ajzen and Martin Fishbein in 1980 that seeks to explain and predict human behavior in certain contexts. The use of the Theory of Planned Behavior is to explain and predict human behavior in certain contexts. This theory suggests that the shape of human behavior is the existence of a person's intention to behave. A person's behavioral intention is influenced by 3 (three) factors, namely behavioral beliefs, normative beliefs, and control beliefs (Ajzen, 1991).

## **THEORETICAL REVIEW**

### ***Attitude***

Attitude is a form of evaluation or reaction to one's feelings (Alvin, 2014). Attitudes serve an important purpose in describing a person's behavior when they act, despite the fact that other factors, such as an individual's motivation and background influence behavior. Attitude is not behavior but a tendency to behave in certain ways towards the object of attitude. The attitude object can be an object, person, place, situation, time, or group of people. Attitude is a way of assessing or reacting to other people's abusive behavior, whether in the form of supporting or not abusive behavior towards the object that will be used as an attitude (Oktaviani, 2015). Meanwhile, according to Suryani & Yushita (2017), attitude towards individual taxpayer compliance is a positive or negative feeling from an individual taxpayer which is determined directly by the belief that an individual taxpayer has regarding tax compliance.

### **H1: Attitudes Influencing Taxpayer Compliance *Norma Subjektif***

Subjective norms are the strength of the influence of the views of the people around the Taxpayer on tax compliance behavior. Subjective norms are individual perceptions of social pressure to perform or not perform certain behaviors (Alvin, 2014). The attitude of taxpayers towards tax compliance can be positive or negative due to the formation of behavior from the knowledge and experience of the taxpayer as well as the experience of other people which will shape the taxpayer's intention to comply or not comply. However, this intention can change due to the influence of people around or other factors (Saputra, 2019). This subjective norm explains that in taxes, it is not impossible for a Taxpayer to be obedient or disobedient because he sees or considers other people around him as a reference, meaning that subjective norms refer to the

behavior of other people. positive and vice versa (Suryani & Yushita, 2017). The source of taxpayer compliance is within a person and can also be influenced by other people or groups (Karolina & Noviari, 2019).

**H2:** Subjective Norms Affect Taxpayer Compliance

### *Behavior Control*

Behavior control refers to the extent to which an individual feels that the implementation or non-performance of the intended behavior is under his control or will. Generally, the more in favor of an attitude and subjective norm towards behavior, and the greater the control of behavior, the greater the individual's intention to carry out the behavior under consideration (Mangoting & Wanarta, 2014). Behavior control in relation to taxpayer compliance is a control possessed by taxpayers in their behavior to be compliant or non-compliant with taxes (Suryani & Yushita, 2017). In this way, if the Taxpayer has control over his behavior it will minimize non-compliant behavior by the Taxpayer in his obligations in the field of taxation.

**H3:** Behavior Control Influences Taxpayer Compliance

### *Moral Obligations*

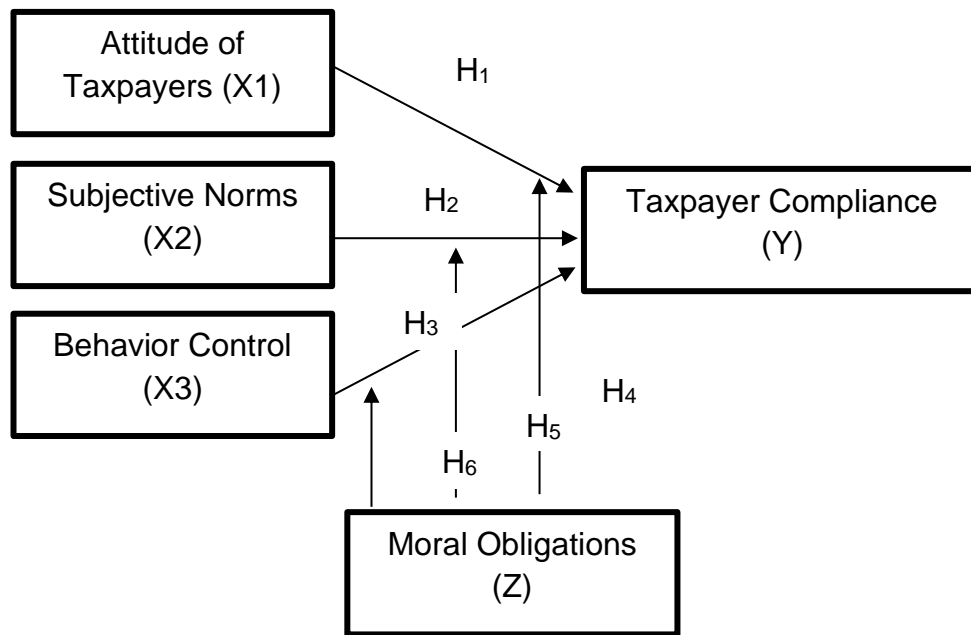
Moral obligation is a feeling of guilt that is owned by someone but not necessarily owned by another person (Bobek & Hatfield, 2003). In research Parker et al (1995) also studied negative behavior (encouraging violations). The research also shows the importance of individual personal beliefs about what is right and wrong as distinct from individual beliefs about what other people want to do. Since tax fraud is also a negative behavior, moral obligations are expected to strengthen the effect of taxpayer attitudes on tax compliance. In terms of taxpayer compliance, subjective norms have a role in influencing a person to comply or disobey. Subjective norms in a taxpayer will have an effect when the taxpayer's moral obligation is low (Bobek & Hatfield, 2003), this means that when the moral obligation of a taxpayer is low it will affect the taxpayer's subjective norm in carrying out tax compliance. In addition, a taxpayer who has morals will certainly be able to provide control over his behavior, because moral obligations are individual norms that are owned by someone but not owned by other people. This is what distinguishes each individual in exercising control over his own behavior. Only taxpayers with a low level of moral obligation will be influenced by other people so they don't comply in terms of their tax obligations.

**H4:** Attitudes Influencing Taxpayer Compliance with Moral Obligations as Moderators

**H5:** Subjective Norms Affect Compliance with Taxpayers with Moral Obligations as Moderators

**H6:** Behavioral Control Influences Taxpayer Compliance with Moral Obligations as Moderators

Berdasarkan uraian di atas, maka dapat digambarkan skema kerangka penelitian sebagai berikut :



Picture 1. Research Framework

## METHODOLOGY

This research method is a quantitative method with a descriptive approach. The population in this study were all individual taxpayers who were registered at the Primary Tax Service Office (KPP) Tuban. The sampling technique used in this study was non-probability sampling in the form of accidental sampling, namely the sampling technique based on chance. The sample in this study is an individual taxpayer, totaling 100 respondents.

The data collection method is using the questionnaire method which is distributed directly. The data used in this study is primary data collected through a questionnaire survey. The data analysis used is Moderated Regression Analysis. This MRA analysis is used to test the hypotheses, namely the attitude of the taxpayer, subjective norms, behavioral control, moral obligation, and taxpayer compliance

## RESULT

The analysis technique used to test the hypotheses H1, H2, and H3 uses multiple regression analysis and H4, H5, and H6 Moderate Regression Analysis (MRA). This test was conducted to determine the effect of taxpayer attitudes, subjective norms, and behavioral control on taxpayer compliance. As well as knowing the attitude of taxpayers, subjective norms, and behavioral control of taxpayer compliance with moral obligations as a moderator. This hypothesis test is assisted by using the IBM SPSS Statistics 29 program. The test results are shown as follows.

Table 4. Moderated Regression Analysis (MRA) Test Results)  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(Constant)	-28,254	10,528		-2,684	,009
X1	2,251	448	2.279	5.633	,000
X2	-,221	,535	-.079	-,412	,681
X3	-1,654	,554	-1,421	-2,986	,004
Z	,554	,136	,517	-4,702	,000
X1Z	-,027	,006	-2,705	-4,702	,000
X2Z	,002	,007	,060	,263	,793
X3Z	,030	,007	2,366	4,201	,0001

a: Dependent Variable: Taxpayer Compliance

Based on the MRA results in table 4.19 above, the Moderate Regression Analysis (MRA) equation model is as follows:

$$Y = -28,254 + 2,251X_1 + 0,554Z - 0,027X_1Z + e \dots\dots\dots(1)$$

$$Y = -28,254 - 0,221X_2 + 0,554Z + 0,002X_2Z + e \dots\dots\dots (2)$$

$$Y = -28,254 - 1,654X_3 + 0,554Z + 0,030X_3Z + e \dots\dots\dots(3)$$

Judging from the output of the Hypothesis Test using Moderrated Regression Analysis (MRA) in the above equation shows that:

1. First Hypothesis Testing (H1)

The first hypothesis states that there is a significant effect of attitudes on taxpayer compliance. Table 4.17 shows that the attitude variable has a significance value of 0.000, which is less than 0.05 (<0.05) with a regression coefficient of 2.251. This shows that the better the attitude of the taxpayer, the more obedient the taxpayer will be. This means that H1 is accepted so that it can be said that attitudes have a significant effect on taxpayer compliance.

2. Second Hypothesis Testing (H2)

The second hypothesis states that there is a significant effect of attitudes on taxpayer compliance. Table 4.17 shows that the subjective norm variable has a significance value of 0.681, which is greater than 0.05 (> 0.05) with a regression coefficient of -0.221. This shows that the lower the subjective norm of the Taxpayer, the Taxpayer's compliance will also decrease. This means that H2 is rejected so that it can be said that subjective norms have no significant effect on taxpayer compliance.

3. Third Hypothesis Testing (H3)

The third hypothesis states that there is a significant effect of attitudes on taxpayer compliance. Table 4.17 shows that the subjective norm variable has

a significance value of 0.004 ( $<0.05$ ) with a regression coefficient of -1.654. This shows that the higher the behavioral control, the taxpayer compliance will decrease. This means that H3 is accepted so that it can be said that behavioral control has a significant negative effect on taxpayer compliance.

4. Fourth Hypothesis Testing (H4)

The fourth hypothesis states that there is a significant effect of attitudes on taxpayer compliance with moral obligations as a moderator. Table 4.17 shows that the subjective norm variable has a significance value of 0.000, less than 0.05 ( $<0.05$ ) with a regression coefficient of -0.027. This shows that the lower the attitude of the Taxpayer which is moderated by moral obligation, the Taxpayer's compliance will decrease. This means that H4 is accepted so that it can be said that moral obligation is a moderating variable that weakens the relationship between attitude and taxpayer compliance.

5. Fifth Test (H5)

The fifth hypothesis states that there is a significant influence of subjective norms on taxpayer compliance with moral obligations as a moderator. Table 4.17 shows that the subjective norm variable has a significance value of 0.793 greater than 0.05 ( $> 0.05$ ) with a regression coefficient of 0.002. This means that H5 is rejected so that it can be said that moral obligation is not a moderating variable in the relationship between subjective norms and taxpayer compliance.

6. Sixth Hypothesis (H6)

The sixth hypothesis states that there is a significant effect of behavioral control on taxpayer compliance with moral obligations as a moderator. Table 4.17 shows that the subjective norm variable has a significance value of 0.000 which is less than 0.05 ( $<0.05$ ) with a coefficient value of 0.030. This shows that the higher the control of the taxpayer's behavior which is moderated by moral obligation, the more the taxpayer's compliance will increase. This means that H6 is accepted so that it can be said that moral obligation is a moderating variable that strengthens the relationship between behavior control and taxpayer compliance.

## **DISCUSSION**

This study aims to determine the effect of attitudes, subjective norms and behavioral control on the compliance of individual taxpayers registered at the Tuban Primary Tax Service Office. Based on the results of the data that has been analyzed, the following is a discussion of the research:

1) *The Effect of Attitudes on Individual Taxpayer Compliance*

The first hypothesis in this study states that there is an influence of Taxpayer Attitudes on the Compliance of Individual Taxpayers registered at KPP Pratama Tuban. Based on the Moderated Regression Analysis (MRA) analysis presented in the table above, it shows that attitude has a significant effect on individual taxpayer compliance. Thus H1 is accepted.

This finding is supported by the phenomenon that exists in Tuban Regency where every year the level of compliance of individual taxpayers has increased, namely in 2020 the level of compliance of individual taxpayers is

35.71%, rising to 46.70% in 2021 and experiencing an increase return in 2022 of 69.28%.

These results support the research by Saputra (2019), Karolina & Noviyari (2019) and Putri (2017) which state that taxpayer attitudes have a significant effect on taxpayer compliance. However, the results of this study contradict the research of Karwur et al (2020) which states that taxpayer attitudes do not affect taxpayer compliance.

#### *2) Effect of Subjective Norms on Individual Taxpayer Compliance*

The second hypothesis in this study states that there is an influence of Subjective Norms on the Compliance of Individual Taxpayers registered at KPP Pratama Tuban. Based on the Moderated Regression Analysis (MRA) presented in the table above, it shows that subjective norms have no effect on individual taxpayer compliance. Thus H2 is rejected.

These results support the research of Salsabilla et al (2022) which shows that subjective norms have no effect on taxpayer compliance. This means that the Taxpayer believes that compliance is his personal right or decision in determining obedience and this is of course not determined by the people around him. The results of this study contradict Kamela's research (2020), Sudirman et al (2020). Hernawanto & Pusposari (2021) which shows that subjective norms affect taxpayer compliance.

#### *3) Effect of Behavioral Control on Taxpayer Compliance*

The third hypothesis in this study states that there is an influence of Behavior Control on the Compliance of Individual Taxpayers registered at KPP Pratama Tuban. Based on the Moderated Regression Analysis (MRA) analysis presented in the table above, it shows that Behavioral Control has a significant negative effect on Individual Taxpayer Compliance. Thus H3 is accepted.

This means that taxpayer behavior controls can include sanction measures, third party reports and tax audits. On the one hand, these actions can influence taxpayers to comply with their tax obligations for fear of the consequences that might occur if a taxpayer violates the law. However, an approach that is too harsh or authoritarian can also cause dissatisfaction and a sense of injustice which in turn can affect the level of compliance of taxpayers, so that giving more freedom and leeway to taxpayers can increase the level of compliance of taxpayers.

The results of this study are supported by the research of Tarmidi & Nurlita (2018) and Anjani & Restuti (2016) which show that behavioral control influences taxpayer compliance. However, the results of this study contradict the research of Salsabilla et al (2022) and Suryani & Yushita (2017) which show that behavioral control does not affect taxpayer compliance.

#### *4) The Effect of Taxpayer Attitudes on Taxpayer Compliance with Moral Obligations as Moderator*

The fourth hypothesis in this study states that there is a positive influence on Taxpayer Attitudes on Taxpayer Compliance with Moral Obligations as

Moderator. Based on the Moderated Regression Analysis (MRA) analysis presented in the table above, it shows that the Moral Obligation weakens the interaction between Taxpayer Attitudes and Taxpayer Compliance. This means that taxpayers who have low moral obligations tend to have an attitude that is not compliant with their tax obligations. Such as if taxpayers feel burdened with the amount of tax they have to pay and may try to find loopholes or other ways to reduce their tax burden. In this situation, low moral obligation can be a dilemma, because taxpayers must decide between complying with their tax obligations in full or trying to reduce their tax burden. Thus H4 is rejected.

The results of this study contradict the research of Bobek & Hatfield (2003) which shows that Moral Obligations can moderate the interaction between Taxpayer Attitudes and Taxpayer Compliance.

*5) Effect of Subjective Norms on Taxpayer Compliance with Moral Obligations as Moderator*

The fourth hypothesis in this study states that there is a positive influence of Subjective Norms on Taxpayer Compliance with Moral Obligations as Moderators. Based on the Moderated Regression Analysis (MRA) presented in the table above, it shows that moral obligations are not a moderating variable for Subjective Norms. Thus H5 is rejected. The results of this study contradict the research of Bobek & Hatfield (2003) which shows that Moral Obligations can moderate the interaction between Subjective Norms and Taxpayer Compliance.

*6) Effect of Behavioral Control on Taxpayer Compliance with Moral Obligation as Moderator*

The sixth hypothesis in this study states that there is a positive effect of Behavior Control on Taxpayer Compliance with Moral Obligations as Moderator. Based on the Moderated Regression Analysis (MRA) presented in the table above, it shows that the Moral Obligation strengthens the interaction between Behavioral Control and Taxpayer Compliance. Thus H6 is accepted.

This means that moral obligations can play an important role in strengthening the interaction between behavior control and taxpayer compliance. Moral obligations refer to moral principles or values that direct individuals to act according to what is considered right or wrong in society. In the context of taxpayer compliance, moral obligations can influence individual behavior in paying taxes correctly and on time.

These results support the research of Bobek & Hatfield (2003) which shows that moral obligations can moderate the interaction between behavior control and taxpayer compliance. This means that moral obligations can play an important role in strengthening the interaction between behavior control and taxpayer compliance. Moral obligations refer to moral principles or values that direct individuals to act according to what is considered right or wrong in society. In the context of taxpayer compliance, moral obligations can influence individual behavior in paying taxes correctly and on time.

## CONCLUSIONS

Based on the data that has been collected and the tests that have been carried out using multiple linear regression analysis and Moderated Regression Analysis (MRA), the following conclusions can be drawn:

- 1) The attitude of the Taxpayer influences the Compliance of the Individual Taxpayer. This finding is supported by the phenomenon that exists in Tuban Regency where each year the level of individual taxpayer compliance has increased.
- 2) Subjective Norms have an effect on Individual Taxpayer Compliance. This means that the Taxpayer believes that compliance is his personal right or decision in determining obedience and this is of course not determined by the people around him.
- 3) Behavioral Control affects Individual Taxpayer Compliance. This means that taxpayer behavior controls can include sanction measures, third party reports and tax audits. On the one hand, these actions can influence taxpayers to comply with their tax obligations for fear of the consequences that might occur if a taxpayer violates the law. However, an approach that is too harsh or authoritarian can also cause dissatisfaction and a sense of injustice which in turn can affect the level of compliance of taxpayers, so that giving more freedom and leeway to taxpayers can increase the level of compliance of taxpayers.
- 4) Moral Obligations weaken the interaction between Taxpayer Attitudes and Taxpayer Compliance. This means that taxpayers who have low moral obligations tend to have an attitude that is not compliant with their tax obligations. Such as if taxpayers feel burdened with the amount of tax they have to pay and may try to find loopholes or other ways to reduce their tax burden. In this situation, low moral obligation can be a dilemma, because taxpayers must decide between complying with their tax obligations in full or trying to reduce their tax burden.
- 5) Moral obligation is not a moderating variable for Subjective Norms. The results of this study contradict the research of Bobek & Hatfield (2003) which shows that Moral Obligations can moderate the interaction between Subjective Norms and Taxpayer Compliance.
- 6) Moral Obligations strengthen the interaction between Behavior Control and Taxpayer Compliance. This means that moral obligations refer to moral principles or values that direct individuals to act according to what is considered right or wrong in society. In the context of taxpayer compliance, moral obligations can influence individual behavior in paying taxes correctly and on time.

Based on the results of the analysis, discussion and research conclusions above, the authors provide the following suggestions: It is hoped that further research can add other methods in collecting respondent data such as interviews. So that the answers you get will better reflect what actually happened.

## ADVANCED RESEARCH

It is hoped that further research can add to the object of research, apart from KPP Pratama because this research only focuses on the Tuban Primary Tax Service Office. Other agencies such as the Ministry, BUMS, BUMN and even at the University. In addition, it is suggested for future researchers to develop this research by examining other factors that have a more influence on compliance behavior intentions.

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