

THE EFFECT OF UNDERSTANDING OF ACCOUNTING, REFORM TAXATION, TAXING SOCIALIZATION, AND TAXATION SANCTIONS TOWARDS OBLIGATION OF TAXATION OBLIGATIONS IN TAX SERVICE OFFICES LISTED AT REGION OFFICES IN THE DIRECTORATE GENERAL OF NORTH SUMATRA TAX I

Rizka Wahyuni Siregar¹, Erlina², Sirojuzilam³

^{1,2,3}Universitas Sumatera Utara

Rizkawahyuni17@gmail.com

Abstract: This study aims to analyze the influence caused by accounting understanding variables, tax administration reforms, tax socialization and tax sanctions on corporate taxpayer compliance at the tax service office registered at the Regional Office of the Directorate General of North Sumatra tax I. This research uses convenience sampling technique with a sample of 100 corporate taxpayers that obtained by using the calculation of the Slovin formula. The data collection technique in this study is a questionnaire, while the data analysis technique used is multiple linear regression analysis processed with the help of the SPSS program. From the results of tests that have been carried out, the simultaneous regression test (Test F) shows that all independent variables studied have a simultaneous influence on the variable of corporate taxpayer compliance. Partial regression test (t test) shows that accounting understanding partially has positive and significant effect on corporate taxpayer compliance, tax administration reforms partially has positive and significant effect on corporate taxpayer compliance, taxation socialization partially has positive and significant effect on taxpayer compliance agency, and taxation sanctions partially have a positive and significant effect on compliance with corporate taxpayers.

Keywords: Accounting Understanding, Tax Administration Reform, Tax Socialization, Tax Sanctions and Corporate Taxpayer Compliance

1. INTRODUCTION

Taxes have such a large, important and increasingly dependable role in the interests of development and government spending. The dominance of tax as a source of revenue is a very reasonable thing, this source of income has an unlimited age, especially with the increasing number of population which is increasing every year.

Table 1.1
Tax Realization January - June 2019 (In trillion Rupiah)

| Description | State Budget 2019 | Realization January-June 2019 | | |
|-----------------|----------------------|-------------------------------|------------------|--------------|
| | | Nominal | Δ% 2018- 2019 | % thd Target |
| Income tax | 894,45 | 376.,32 | 4,71& | 42,07% |
| Oil and Gas | 66,15 | 30,16 | 0,31% | 45,59% |
| Non Oil and Gas | 828,29 | 346,16 | 5,11% | 41,79% |

| | | | | |
|---------------------------------|-----------------|---------------|--------------|---------------|
| VAT & Sales tax on luxury goods | 655,39 | 212,32 | -2,66% | 32,40% |
| Property taxes & Other Taxes | 27,71 | 14,70 | 265,81% | 53,05% |
| Total | 1.577,56 | 603,34 | 3,75% | 38,25% |

However, the phenomenon that occurs based on the table is seen that the growth is still low for state budget revenues until June 2019. This can be seen from the percentage of revenue targets that are under 50% except revenue from the United Nations & other taxes which amounted to 53.05%. If we look at the income-generating tax revenue from 2018-2019, it is classified as small, only 4.71%. This shows that there is still low awareness, willingness, and also compliance in paying taxes. Therefore it is necessary to know what are the factors that affect taxpayer compliance in carrying out its tax obligations.

The tax collection system in Indonesia in 1983 has undergone reform. Since then the taxation system adopted is a self assessment taxation system that is very different from the previous period. Where in implementing a self-assessment system this is very dependent on compliance from taxpayers in fulfilling their obligations both in terms of formal or material in accordance with the law. Taxpayers who are said to be compliant are taxpayers who fulfill tax obligations in accordance with applicable laws, taxpayers who pay and report on time, fill out tax returns correctly, never get a letter of reprimand, bills, calculate the tax payable correctly.

Muslim (2007) in his research stated that the higher the level of understanding and knowledge of taxpayers regarding the provisions of tax regulations, the less likely taxpayers to violate these regulations, so that compliance with corporate taxpayers also increases. The statement is in line with research conducted by Eriyanti (2015) stating that accounting understanding influences taxpayer compliance in meeting its tax obligations.

Besides having to understand accounting for corporate taxpayers, there are also other factors that affect taxpayer compliance, namely carrying out administrative reforms, socializing, and applying more sanctions in the taxation field so as to increase the potential for tax revenue and taxpayer compliance in carrying out tax obligations, and also by the existence of a simple system, mechanism and procedure for implementing tax rights and obligations becomes a characteristic and feature in the amendment to this tax law while adhering to the self assessment system. This change is related to increasing the balance of rights and obligations for taxpayers so that taxpayers can carry out their tax rights and obligations better.

Angkoso (2010) in his research stated that there was a significant influence between tax administration reforms on taxpayer compliance. Another matter however is the research conducted by Rahayu (2009) which states that the modern tax administration system does not have a significant effect on tax compliance.

Jannah (2016) states that the intensive tax socialization can increase the knowledge of prospective taxpayers and taxpayers about all matters relating to taxation. Therefore, if the higher the intensity of tax socialization is carried out, the higher the level of taxpayer compliance will also be. With the tax socialization conducted,

the taxpayer will also better know the benefits and importance of paying taxes and will also increase awareness in carrying out tax obligations. This is in line with research conducted by Arisman (2017) which states that tax socialization has a positive effect on taxpayer compliance. However, it is different from research conducted by Arsyad (2013) which states that tax socialization has no significant effect on taxpayer compliance.

It is very important for taxpayers to understand tax sanctions and also know the legal consequences of what is done or not done. because in essence the application of sanctions can create and improve tax compliance. In other words, taxation sanctions are a deterrent so that taxpayers do not violate the norm. This is in line with research conducted by Tirada (2013), Fuadi and Mangonting (2013) and Thia and Cardinal (2012) who state that tax sanctions have a positive and significant effect on taxpayer compliance. Instead this study is refuted research conducted by Winerungan (2013) which states that taxation sanctions do not significantly influence taxpayer compliance.

Based on existing phenomena, this study aims to include:

1. Knowing and analyzing the influence of accounting understanding on corporate taxpayers. compliance with Tax office registered in North Sumatra Directorate General of Taxation Regional Office I.
2. knowing and analyzing the effect of tax administration reforms on corporate taxpayer compliance on Tax office registered in North Sumatra Directorate General of Taxation Regional Office I.
3. Knowing and analyzing the effect of tax socialization on corporate taxpayers compliance with Tax office registered at the North Sumatra Directorate General of Taxation Regional Office I.
4. Knowing and analyzing the effect of tax sanctions on corporate taxpayers compliance with Tax office registered in the North Sumatra Directorate General of Taxation Regional Office I.

2. LITERATURE RIVIEW

2.1 Theory of Planned Behavior

Ajzen (2002) states "Theory of Planned Behavior (TPB) is a theory that explains that behavior determined by individuals arises because of an interest in behavior. There are three determinants of intention or interest to behave, namely:

- a. Behavioral beliefs
is an individual's belief in the outcome of a behavior and an evaluation of that outcome.
- b. Normative beliefs
Is a belief in the normative expectations of others and the motivation to meet these expectations.
- c. Control beliefs
Namely beliefs about the existence of things - things that can support or hinder the behavior that will be displayed as well as perceptions about how strong things - and inhibit the behavior.

2.2 Attribution Theory

Kelley (1967) who was one of the experts who developed a further attribution theory known as the Kelley covariance model. This model is an attribution theory where people make causal conclusions to explain why other people and ourselves behave in certain ways. Therefore, Harold Kelley goes on to identify the causal relationship attributions that indicate the cause of action whether internal power or external power into three things, namely:

- a. Specificity
- b. Consensus
- c. Consistency

2.3 Taxpayer Compliance

Tax compliance is a condition where taxpayers fulfill all tax obligations and carry out their tax rights. This is in accordance with Minister of Finance Decree No. 544 / KMK.04 / 2000 states that tax compliance is an act of taxpayers in fulfilling their tax obligations in accordance with statutory provisions and tax implementation regulations in force in a country.

In the decision, the taxpayer is said to be compliant if: 1. Be on time in the submission of tax returns for all types of taxes in the last two years. 2. Do not have tax arrears for all types of taxes unless you have obtained permission to pay in installments or delay paying taxes. 3. Has never been convicted of a criminal offense in the taxation field within the last 10 (ten) years.

2.4 Understanding of Accounting

Based on the Law of the Republic of Indonesia Number 16 Year 2009 regarding general provisions and method of taxation article 28 it is stated that individual taxpayers who carry out business activities or free workers and corporate taxpayers in Indonesia are required to keep books.

Mursyidi (2010) defines accounting as the process of identifying financial data, processing and analyzing relevant data to be converted into information that can be used for decision making.

The level of understanding of accounting can be measured from one's understanding of the process of recording financial transactions, grouping, summarizing, reporting and interpreting financial data. The important roles of bookkeeping and taxation are:

1. Presentation of information about financial position and results of operations is used as material for analysis or economic decision making of the company
2. Bookkeeping will make it easier for taxpayers to fill tax returns. and information in bookkeeping is needed to calculate the tax payable, verification, and examination and investigation of the truth in the calculation of the amount of tax payable.

2.5 Tax Administration Reform

According to Rufaedah (2015) Tax administration reform is the improvement or improvement of administrative performance, both individually, in groups, and

institutions to be more efficient, economical, and faster. The concept of tax administration reform is in principle a change in the tax administration system that can change the mindset and behavior of the apparatus and organizational values so that the Directorate General of Taxes (DGT) is expected to become a professional institution with a good image in society. To achieve this, several requirements are needed, namely:

- a) A simplified tax structure for convenience, compliance and administration
- b) Appropriate reform strategies must be developed
- c) Strong political commitment to improving tax administration

2.6 Tax Socialization

Taxation socialization is the efforts of the Director General of Tax in providing information relating to taxation and tax legislation to the public especially taxpayers in accordance with the Circular of the Director General of Tax No.SE-98 / PJ / 2011 concerning Guidelines for Preparation of Work Plans and Reports on Vertical Unit Taxation in Directorate General of Taxes Environment.

According to Ananda, Kumadji, and Husaini (2015) DGT provided several indicators of socialization in which the activity was expected to provide awareness and a sense of care for the modified tax from the development of taxation service programs, namely:

- a. Counseling, outreach that is formed by using electronic media or mass media regarding counseling tax regulations to the public, especially taxpayers.
- b. Direct discussions with taxpayers and community leaders, the socialization is given by using two-way communication between taxpayers or the public with tax authorities (tax officials) who are considered to give influence and views to the public about taxes.
- c. Direct information from officers (tax authorities) to taxpayers, socialization is carried out by providing information directly about matters related to tax regulations.
- d. Installation of billboards, billboards or banners are installed in strategic places and easily seen by the public, which contains short messages in the form of statement excerpts, or words with language delivery that is easily understood.
- e. The Directorate General of Taxes website, the information dissemination in the form of a website that can be accessed by the internet at any time, is easy, fast, as well as complete and up to date information about taxation.

2.7 Tax Sanctions

Official (2008) states that sanctions are punishments given to people who violate regulations, where the penalty is a fine by paying money. Meanwhile, according to Mardiasmo (2011) tax sanctions are a guarantee that the provisions of tax legislation will be obeyed / obeyed. Tax sanctions in other words are a deterrent or preventive tool so that taxpayers do not violate taxation norms.

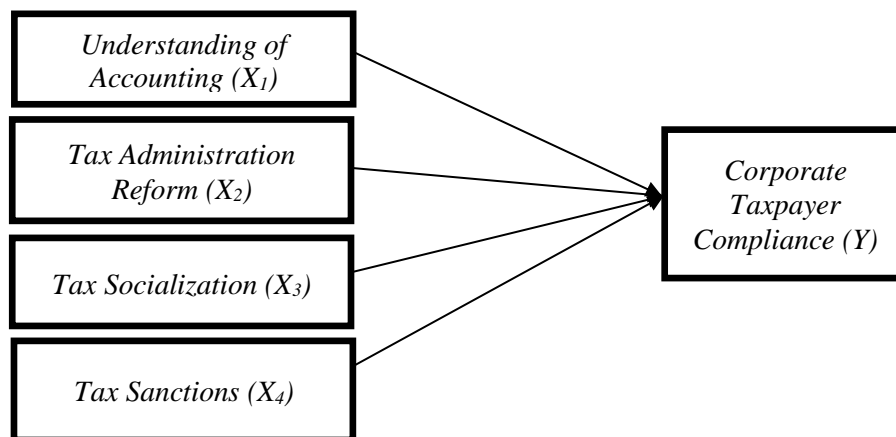
In Waluyo (2011) explained that for tax wajans who deliberately did not register or misuse or use without Tax ID number rights, Taxable employers confirmation, so that it harms state revenue, then dictated by imprisonment for a

minimum of 6 (six) months and a maximum of 6 (six) years and the least fine is 2 (two) times the amount of tax payable which is not or underpaid.

The above sentence is doubled if someone commits another criminal act in the taxation field before the passing of 1 (one) year from the end of serving the sentence imposed. There is also a threat, if the Taxpayer conducts an attempt to commit a crime of misuse or use without the right of Tax ID number or Taxable employers confirmation or submit Annual Notification Letter and/or information that is not true, or incomplete in order to submit a request for restitution, or make tax credit compensation. The threat is in the form of imprisonment for a minimum of 6 (six) months and a maximum of 2 (two) years and a fine of at least 4 (four) times the amount of restitution requested and / or compensation made by the Taxpayer. Waluyo (2011).

2.8 Conceptual Framework

The conceptual framework in this study is as follows:



2.9 Hypothesis

Based on the background, theoretical foundation and conceptual framework, the hypothesis of this research was formed, including:

- a. That Accounting Understanding has a positive and significant effect on compliance with corporate taxpayers at tax office registered at the North Sumatra DGT Regional Office I
- b. That tax administration reform has a positive and significant effect on compliance with corporate taxpayers at tax office registered at the North Sumatra DGT Regional Office I
- c. That taxation socialization has a positive and significant effect on the compliance of corporate taxpayers at the tax office registered at the North Sumatra DGT Regional Office I
- d. That the tax sanction has a positive and significant effect on the compliance of corporate taxpayers at the tax office registered at the North Sumatra DGT Regional Office I

- e. That understanding of accounting, tax administration reforms, taxation socialization, and taxation sanctions simultaneously have a significant effect on the compliance of corporate taxpayers at tax office registered at the North Sumatra DGT Regional Office of the I

3. RESEARCH METHOD

The research conducted is a type of comparative causal research which is a type of research that examines the influence and relationship between two or more variables and also identifies facts that occur as dependent variables and conducts an investigation of independent variables. This study examines the influence between Accounting Understanding, tax administration reforms, tax socialization and tax sanctions on tax compliance for tax office entities registered in the North Sumatra DGT Regional Office I.

Population in this study is the taxpayer registered Annual Notification Letter compulsory Agency on tax office registered in the DGT Regional Office of North Sumatra I up to April 2019, amounting to 34,197 corporate taxpayers. The sampling technique of this study the researchers used a non-probability sampling technique in which carried out using convenience sampling technique . Convenience sampling as a collection of information from members of the population that are easily obtained and able to provide that information. Thus anyone who can provide information either coincidence or accidentally meets with researchers, can be used as a sample, if seen by people who provide such information is suitable as a source of data (Sekaran, 2007). Based on the sampling technique that the researchers describe above, the number of samples used in this study was 100 (one hundred) taxpayers. Taxpayers used as samples were obtained based on sample calculations using the Slovin formula.

While processing secondary data for the dependent variable and estimating multiple linear regression to test the hypothesis using SPSS Statistics 22.

- 1) Descriptive statistical analysis of the study was tabulated based on answers from all respondents to each item in the questionnaire and a summary of the answers was obtained which were further categorized in conclusion groups based on the mean value of the respondents' answers.
- 2) The data analysis method used in this study uses multiple regression analysis techniques with a significance level of 5%. Multiple regression is used to determine the effect of the dependent variable with the independent variable. This model can be formulated by:
$$Y = b_0 + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + \varepsilon$$
- 3) The research instrument used for this study used a questionnaire instrument. So that the truth of the data obtained can be justified. Data quality test consists of validity and reliability tests.
- 4) Data collection techniques are done using the classic assumption test. The classic assumption test is used so that the processed data results meet the BLUE (Best Linear Unlocked Estimator) criteria. Where the

classic assumption test in this study consists of data normality test, heteroscedasticity test and multicollinearity test.

- 5) Data analysis techniques are used to answer the problem formulation and answer the research hypotheses based on the processed data collected. To answer the problem formulation and research hypothesis, the researchers used Simultaneous Test (F Test) and Partial Test (t-test).
- 6) Determination Coefficient Test (R²). According to Ghozali (2012) the coefficient of determination test is used to measure how far the ability of the model in explaining dependent variation. The coefficient value is between zero and one. If the value of R² is small, it shows that the ability of the independent variables in explaining the dependent variable is very limited. A value close to one means that the independent variables almost provide all the information needed to predict the variation of the dependent variable.

4. RESULT AND DISCUSSION

4.1 Result

Classic Assumption Test Results

Normality Test Results

The basis for decision making is to look at the probability number. If sig or p-value < 0.05, then normal assumptions are met. If sig or p-value > 0.05, then normal assumptions are not met.

From the results of data processing that the K-S significance value is 0.200, it can be concluded that the variable data is normally distributed because the significance is > 0.05.

Heteroscedasticity Test Results

| Model | Coefficients ^a | | | | |
|-----------------------------|-----------------------------|------------|---------------------------|------|-------|
| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | B | Std. Error | Beta | | |
| 1 (Constant) | 1,052E-15 | 1,787 | | ,000 | 1,000 |
| Understanding of Accounting | ,000 | ,042 | ,000 | ,000 | 1,000 |
| Tax Administration Reform | ,000 | ,047 | ,000 | ,000 | 1,000 |
| Tax Socialization | ,000 | ,077 | ,000 | ,000 | 1,000 |
| Tax Sanctions | ,000 | ,056 | ,000 | ,000 | 1,000 |

a. Dependent Variable: RES1

The test is performed with the Glejser test by clicking regression residual absolute value of the model is estimated to independent variable.

From the table above it is known the significance value between the independent variables and absolute residuals > 0.05. This means that there is no heteroscedasticity in the regression model of this study.

Partial Test Results (t Test)

Partial test (t test) basically shows how much the relationship between independent variables partially affects the dependent variable. T Test results can be seen in the table

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-----------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 8,557 | 1,787 | | 4,788 | ,000 |
| | Understanding of Accounting | ,104 | ,042 | ,162 | 2,459 | ,016 |
| | Tax Administration Reform | ,279 | ,047 | ,386 | 5,984 | ,000 |
| | Tax Socialization | ,274 | ,077 | ,264 | 3,540 | ,001 |
| | Tax Sanctions | ,216 | ,056 | ,297 | 3,882 | ,000 |

a. Dependent Variable: Corporate Taxpayer Compliance

From the results of multiple linear regression, the regression equation can be arranged as follows:

$$Y = 8,557 + 0,104X_1 + 0,279X_2 + 0,274X_3 + 0,216X_4 + e$$

a. Effect of Accounting Understanding of Taxpayer Compliance

Based on the significant value with $\alpha = 0.05$ the accounting understanding variable has a significant value of 0.016 smaller than $\alpha = 0.05$ so that partially the accounting understanding variable has a positive and significant effect on corporate taxpayer compliance so H1 is accepted. As Sharon, etc (2016) states in his overall research the results show that having accounting knowledge further increases tax compliance time, perhaps because these people can take on more tax issues involved in business, whereas those who lack knowledge may not realize that there are possible tax problems. This might also be an indication of more tax planning done by individuals with better accounting knowledge.

b. Effect of Tax Administration Reform on corporate taxpayer compliance

Based on the significant value with $\alpha = 0.05$ the variable tax administration reform has a significant value of 0,000 smaller than $\alpha = 0.05$ so that the tax administration reform variable partially has a positive and significant effect on corporate taxpayer compliance. This shows that if the tax administration system has been well managed and can provide facilities for taxpayers to report their taxes, then this is the key to the successful implementation of taxation policies. And this will encourage taxpayers to be obedient in fulfilling their tax obligations and the realization of tax revenues that meet their needs.

c. Effect of Tax Socialization on taxpayer compliance

Based on the significant value with $\alpha = 0.05$ the tax socialization variable has a significant value of 0.001 smaller than $\alpha = 0.05$ so that the tax socialization variable partially has a positive and significant effect on corporate taxpayer compliance. Because the socialization carried out by the taxation agency can give a perception from within the taxpayer as well as an impression that is formed from the surrounding environment to the taxation agency which will certainly affect the personal assessment of the tax itself. Then the impression will be realized by someone through the action whether to be obedient or not.

d. Pengaruh Sanksi Perpajakan terhadap kepatuhan wajib pajak badan

Based on the significant value with $\alpha = 0.05$ the tax sanction variable has a significant value of 0,000 smaller than $\alpha = 0.05$ so that partially the tax sanction variable has a positive and significant effect on corporate taxpayer compliance. If the taxpayer has a good perception or views that the tax sanctions are implemented in a strict, consistent manner from time to time and is able to reach the violators, then each taxpayer will obey and carry out his tax obligations given the sanctions are directly applied to him if violated. and automatically taxpayers will comply with their tax obligations

Simultaneous Test Results (F Test)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 285,156 | 4 | 71,289 | 48,992 | ,000 ^b |
| | Residual | 138,234 | 95 | 1,455 | | |
| | Total | 423,390 | 99 | | | |

a. Dependent Variable: Corporate Taxpayer Compliance

b. Predictors: (Constant), Tax Sanctions, Tax Administration Reform, Accounting Understanding, Tax Socialization

Based on the Table it is known that a significant value of 0,000 is less than 0.05 (Sig = 0,000 <0.05) so it can be concluded that simultaneously the variables of Accounting Understanding, Taxation Socialization, Tax Administration Reform, and Tax Sanction have a significant effect on the Compliance of Corporate Taxpayers at Tax office registered in North Sumatra Regional Tax Office I.

Determination Coefficient Test Results (R2)

The coefficient of determination (R2) is used to find out how much the independent variable can explain the dependent variable. The coefficient of determination test results (R2) can be seen in the table below.

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,821 ^a | ,674 | ,660 | 1,20627 |

a. Predictors: (Constant), Tax Sanctions, Tax Administration Reform, Accounting Understanding, Tax Socialization

Source: Primary data processed, 2019

Based on the table above the coefficient (R) of 0.821 which shows the magnitude of the relationship between variables, with a coefficient of

determination (R square) of 0.674 or 67.4%. This means that the variables of Understanding of Accounting, Taxation Socialization, Tax Administration Reform and Tax Sanction can explain the variable Corporate Taxpayer Compliance of 67.4%. While the remaining 32.6% is explained by other variables outside this estimation model.

5 CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

The conclusions of this research are:

1. Partial Understanding of Accounting has a positive and significant effect on compliance with corporate taxpayers at Tax Office registered at the North Sumatra DGT Regional Office I.
2. The tax administration reform partially has a positive and significant effect on the compliance of corporate taxpayers at the Tax Office registered at the North Sumatra DGT Regional Office I.
3. Taxation socialization partially has a positive and significant effect on compliance with corporate taxpayers at Tax Office registered at the North Sumatra DGT Regional Office I.
4. Partial tax sanctions have a positive and significant effect on compliance with corporate taxpayers at Tax Office registered at the North Sumatra DGT Regional Office I.
5. Accounting Understanding, Tax Administration Reform, Tax Socialization, and Tax Sanction simultaneously have a significant effect on the Compliance of Corporate Taxpayers at Tax Office registered at the North Sumatra DGT Regional Office I.

5.2 Suggestions

The suggestions from this research are:

- a. For the director general of tax
 - To further increase taxation socialization regarding tax administration reformation to taxpayers, so that it can facilitate taxpayers in carrying out their tax obligations and also raises awareness of taxpayers to comply with their obligations.
- b. For further researchers
 - Researchers who are interested in researching in the same field and problem should increase the number of other research variables that affect corporate taxpayer compliance.
 - Researchers can then expand the research survey area. This will be able to better represent the entire population of corporate taxpayers and also to achieve the objectives of generalization.
 - Further researchers should be able to add a variable Understanding of tax provisions and tax audits to measure the level of compliance of corporate taxpayers.

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