

# EFFECT OF BUSINESS ETHICS ON TAX COMPLIANCE WITH TAX MANDATORY KNOWLEDGE AS MODERATING VARIABLES

(CASE STUDY OF PERSONAL TAX OBLIGATION REGISTERED IN KPP  
PRATAMA SALATIGA)

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## ABSTRACT

The purpose of this study is to determine the effect of business ethics of taxpayers on tax compliance by knowing the effect of taxpayer knowledge as a moderating variable in KPP Pratama Salatiga. The population of SMEs (Small and Medium Enterprises) in Salatiga is 1,450 and the number of samples is 100 respondents obtained from the Slovin formula with an error tolerance of 1%. Respondent criteria based on gender, age, type of business, and income. Simple linear regression to show the influence of business ethics of taxpayers on tax compliance in Salatiga. Tax Office is to have a positive and significant effect. Regression moderation to show the results that the knowledge of taxpayers can moderate the influence of taxpayer's business ethics on taxpayer compliance in the Salatiga Tax Office.

*Keywords: Business ethics, taxpayer compliance, and taxpayer knowledge.*

## INTRODUCTION

Tax is one of the Indonesian country's biggest sources of revenue. Tax contributed to support the government and help to finance Indonesia's infrastructure such as road repairs, school constructions, domestic infrastructure establishment and other public facilities. In 2019, approximately 82% of the State Budget (APBN) financing comes from tax revenue. The increasing the number of taxpayer who make tax payments can increase the tax revenue, this makes the active role of taxpayers is very needed. Therefore, the main strategy to increase state revenue derived from taxes is the taxpayer compliance. Wicaksono & Lestari (2017) explained that taxpayer compliance is the fulfillment of tax obligations in the context of contributing to the development of the country which is expected to be done voluntarily by taxpayers. At the end of January 2019, the realization and grants reached Rp. 108.08 trillion or 4.99 percent of the APBN 2019 target, increased by 6.24 percent compared to the same period in previous year.

The tax revenue of Rp. 89.76 trillion, Non-Tax State Revenue (PNBP) of Rp. 18.32 trillion and grant revenue of Rp. 4.60 billion supported the realization of APBN target in 2019. However, Sri Mulyani stated that there are still limited awareness and knowledge of the public about the importance of paying taxes as well as the taxpayer compliance in paying taxes is still low in Indonesia. The compliance ratio in submitting Annual Tax Returns for Indonesian individual taxpayers in 2012 to 2016 is still low, although there has been an increase in percentage. In 2016, the compliance ratio for submitting Annual Tax Returns for individual taxpayers was only 60.98 percent from 75% of the target. There were only 11,555,472 people of 18,950,301 registered taxpayers who submitted their Annual income Tax Returns. The Directorate General of Taxes recorded that until the deadline for reporting the Annual Tax Return in 2018, taxpayers from individuals April 1, 2019 reached 61.7 percent (11.03 million SPT) from 18.333 million people who should report their Annual Tax Return.

Salatiga is a small city in Central Java Province with an area of  $\pm$  56.78 km, consisting of 4 districts and 23 villages. In 2018, the population in Salatiga reached 194,611 people based on the performance report of government agencies (LKjlp). Meanwhile, the number of small and medium enterprises (SMEs) in Salatiga has increased every year. In 2016, the number of SMEs under Salatiga Cooperative and UKM Office reached 1,450 business that spread across 4 sub-districts, namely Sidorejo, Sidomukti, Tingkir and Argomulyo. The results of the Annual SPT reporting in Salatiga during 2016 noted that there were approximately 83,736 people who were required to enter, fill in, and reporting the Annual SPT PP. However, only about 56,137 people or 67.04 percent who have filled out and reported the Annual Tax Return. The taxation system in Indonesia first implemented the Official Assessment System which the government (tax officer) has the authority to calculate, determine and collect tax through the tax collection system. Since 1983 until today, Indonesia has implemented a Self-Assessment System as the taxpayer has the right to calculate, pay and report Value Added Tax (PPN) and Income Tax (PPh) to the KPP (Kantor Pelayanan Pajak).

Every society has a different view of the value of business ethics as well as business ethics in taxes. There are some people who apply business ethics appropriately because of the assumption that obligations must be fulfilled, but on the other hand the lack of application in business ethics result in lower tax awareness. Knowledge in taxpayers is

one important component to form good business ethics. Business ethics must also be followed by adequate knowledge. Knowledge of paying taxes can produce good business ethics, namely to pay taxes according to their respective obligations. The cognitive component is a component that emphasizes aspects of one's trust and knowledge of something (Liliweri 2011). Mardiasmo (2013) states the reason people are less enthusiastic in paying taxes (less tax compliance) is because of lack of sufficient knowledge in taxation. So thus the knowledge of taxpayers can help improve taxpayer compliance (Prayuda, 2016).

There is still limited research about taxpayer compliance in KPP Salatiga. The previous study, examined about the influence of taxpayer ethics towards taxpayer compliance with taxpayer knowledge as a moderate variable in KPP Salatiga during 2017. While analyzing about tax awareness, tax sanctions and knowledge of taxation regulation that affecting taxpayer compliance in KPP Pratama Salatiga during 2019. Therefore, this study will try to examine how business ethics can affect the taxpayer compliance with taxpayer knowledge as the moderating variable conducted in KPP Salatiga during 2019.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### **Business Ethics**

According to Velasquez (2006) Business Ethics is a study that specializes in moral right and wrong as it applies to business institutions, organizations and behavior. Business Ethics is the application of our understanding of what is good and right to that assortment of institutions, technologies, transactions, activities, and pursuits known as business. According to Ashokkumar (2014), people might find that ethics in business involves a basic dislocation as the things are out of place. Ethics is understood as moral judgments, standards and rules of human conduct, that define the point of view of what is right and what is wrong, either in relation to a certain society or in an absolute way. The studies about human acts morality, as being free and ordered is the part in philosophy of ethics. The concept of business ethics are around rules, standards and moral principles in specific situations that happen in the business environment. Business

ethics cover the principles and standards which guide people's behavior in business world.

### **Taxpayer Knowledge**

According to Szarowská (2014) taxpayer knowledge is the ability of taxpayer to understand about the tax regulations which are tax rates based on the law and the tax benefits for their lives. There are several indicator that taxpayer need to know about tax regulation, such as NPWP ownership by every taxpayer, knowledge and understanding about rights and obligations of taxpayer, knowledge and understanding of sanctions, the understanding about PTKP, PKP and tax rates, knowledge and understanding of tax regulation through the KPP socialization and the last the taxpayer know about tax regulations. Taxpayer knowledge of the process of changing the attitudes and behavior of a taxpayers or group of taxpayer in an effort through teaching and training (Nurkhin, et.,al 2018). Thus it can be said that taxpayer knowledge is the information that has been known and understood by taxpayers in regard to taxation.

### **Taxpayer Compliance**

Tax compliance based on Safri Nurmantu can be defined as condition whether taxpayers are able to fulfill the tax obligations and implement the tax rights (Yayuk, et.,al, 2017). According to Wicaksono & Lestari (2017) the taxpayer contribution regarding the fulfillment of tax obligations for the country's development which is to be fulfilled voluntarily. So, taxpayer compliance is compliance in fulfilling tax obligations performed by taxpayers.

### **Framework**

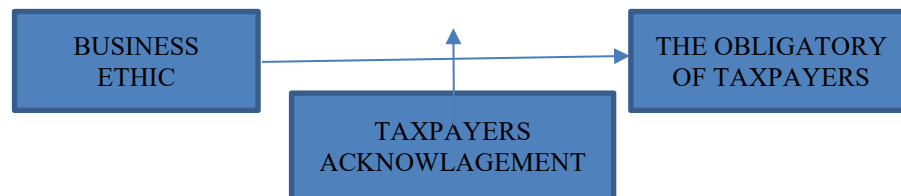
Business ethics does not only implement only because of the obligation, but because of the ethics business in life, there will be motivation that can increase interest in paying tax in mandatory. Moment (2005) explained that tax payment is an inane belief of oneself in obedience or disobedient to taxpayers. In addition, business ethics is also interpreted as morality in the general public. According to the Allport theory in Bergmans (2008) stated that there are 3 components that make up the positive and negative ethics of cognitive, affective, and contemplative. In addition, reported from

Setia Budhi Wilardjo (2011) explains that business ethics should also balance the commitment against the group and personal in its social environment. Alasfour et.,al (2016) also explained that the business ethics greatly influenced the taxpayer's compliance. So it can be withdrawn, if a person has good business ethics then it will be obedient in paying a good tax.

Bergmans (2008) stated that knowledge must be able to strengthen one's business ethics in paying taxes obediently. Supporting taxpayers ' knowledge as well as strengthening a person paying taxes obediently. Taxpayer knowledge is a security and understanding of the applicable tax law. Knowledge of tax law, divided into 2 namely material and formal.

Business ethics positively affects the taxpayer's compliance (Majid et., al 2018). There is an audit and severe sanctions if a person is declared tax-compliant, business ethics has an important role in motivating someone in paying tax compliance.

In reality. Only a few people have business ethics and knowledge about good taxes so be obedient when paying taxes. If in the business world, low business ethics will have a less-than-good impact on compliance with paying taxes. In figure 2.1, it is the paradigm in this study where it is used by authors as a guide in hypothesizing the study, collecting data and analyzing the data collected.



## Hypothesis

- H<sub>1</sub> : Business ethics affects personal tax compliance of individuals enrolled in KPP Pratama Salatiga.
- H<sub>2</sub> : Taxpayer knowledge moderate the influence of business ethics on the personal taxpayers ' compliance registered with KPP Pratama Salatiga.

## RESEARCH METHOD

The methods used in this research are descriptive methods and quantitative approaches. The population used in this research is all persons who have a duty to pay the personal tax that has been registered in KPP Pratama Salatiga. Based on Slovin formula from total population of SMEs (Small Medium Enterprises) in Salatiga is 1.450, the sample is 100 (one hundred) respondents who have registered in KPP Pratama Salatiga, based on the technique of accidental samples. Facilitating researchers in collecting all data is the purpose of this method.

Questionnaires are a way to collect data in this study, with 19 questions, consisting of 6 questions on taxpayer business ethics, 8 questions on compliance with paying taxpayers, and 5 items about their knowledge in taxpayers. Then execution of this questionnaire will be done at KPP Pratama Salatiga. Before conducting a direct study, first conduct validation and reliability test so that the level of confidence given on this questionnaire will be high.

This research uses a descriptive analysis where the data already collected will be described in the form of basic statistics. Furthermore, there will be classical assumption tests, such as normality test, heteroskedasticity test, multicollinearity test, and autocorrelation test. In the normality test, using the Smirnov Kolmogorov as a criterion, if the level is significantly greater than the alpha of 0.05 (Sig. > 0.05), then the data is normal so this data passes, likewise vice versa. In heteroskedasticity test using criteria, if the P value is greater than alpha 0.05 (P value > 0.05), it does not occur heteroskedasticity so that the data passes the test. Test multicollinearity using the criteria if the VIF  $\geq$  10, which means there is no multicollinearity, so the data passes. And the latter is an autocorrelation test using the Durbin Watson test (DW test) method with the criteria if DW (from the DW count value) > Du (from the DW table), meaning there is no autocorrelation in the data and the data passes this test. If the data pass all of these tests then the data has fulfilled all the requirements of the analysis so that subsequent data will be entered into hypothesis testing. The hypothesis test uses a simple linear regression analysis of the fund-regression analysis of the moderated with SPSS application as a counting tool.

## RESULT AND DISCUSSION

- **Data Quality Test**

Judging from the comparison of the calculated r value with the r table which is equal to 0.1966 with the significance level of the two-way test, then this question item is said to be valid. And based on the reliability test shows that this question item meets reliable criteria because the Cronbach Alpha value is more than 0.60. So that all of these question items are worthy of research.

- **Classic assumption test**

Based on the results of the normality test data obtained by the Kolmogorov-Smirnov test, the data has a normal distribution. From the multicollinearity test results, the independent variable shows that the VIF value is 1, where the value is smaller than, thus this regression model does not have multicollinearity and this model is suitable to be used. Then, from the results of heteroscedasticity, it shows that the variable does not occur heteroscedasticity problems, because the significance value is greater than 5%, which is equal to 0.869. Then, from the autocorrelation test results obtained by Durbin-Watson by 2.032, compared to the significance table value of 0.05 with the number of samples as much as 100, so the du results obtained from r table are as large as 1.6944. Durbin Watson's value is greater than the du limit and is less than  $(4-du) = 4 - 1.6944 = 2.3056$ . So it can be concluded that there is no autocorrelation.

### Research Data Description

#### Business Ethics

The business ethics of taxpayers in KPP Pratama Salatiga shows very good results, this is proven when the taxpayers in KPP Salatiga are fully approved and without coercion in tax payments, not only that can be used in taxpayers in KPP Salatiga also want to tax this proven where taxpayers always leave part of their income to pay taxes, not only that all taxpayers in KPP Pratama Salatiga also pay and calculate the correct tax and in accordance with the tax in KPP Pratama Salatiga

#### Taxpayer knowledge

The knowledge of taxpayers in Salatiga Primary Tax Office is good, this is proven by the taxpayers in Salatiga who have good knowledge about good and correct tax payment

procedures where taxpayers try to reduce delays in paying taxes, only taxpayers can also pay taxes have information and are full of the use of money for the community and for the development of the country, taxpayers in Salatiga also understand well with the self-assessment system in which they are given the trust and responsibility of the answer to the amount of calculation, payment and tax assistance, not only that taxpayers Salatiga also understands very well about the amount to be paid and is due in accordance with the existing provisions, and the taxpayers to Salatiga also understand correctly that the expected tax is not reported.

#### Taxpayer compliance

Taxpayer Compliance in Salatiga Primary Tax Office is already good, this is proven by the taxpayers in Salatiga always pay taxes according to what is agreed upon and the taxpayers are also not in compliance. Salatiga mand the taxpayers of Salatiga always pay taxes that are properly equipped and always pay taxes before receipt, KPP Pratama Salatiga taxpayers also ask for annual and annual tax returns according to the tax rates owed and pay tax arrears before tax amnesty approval, and that Finally, KPP Pratama Salatiga taxpayers must fill in taxes properly.

#### Hypothesis test

First, a simple linear hypothesis test to determine the effect of taxpayer business ethics on taxpayer compliance. (Look at Table 1 Simple Linear Regression Test Results (t Test))

Based on table 1, hypothesis testing is obtained  $t$  count  $4.948 > t$  table  $1.984$ . So this hypothesis is accepted, or business ethics have a positive effect on taxpayer compliance. (Look at Table 2 Coefficient of Determination)

Based on table 2, it is known that the adjusted R square is  $0.192$  or  $19.2\%$ , meaning that the percentage contribution of business ethics to taxpayer compliance is  $19.2\%$  and the remaining  $80.8\%$  is influenced or explained by other variables not included in this study.

Then, for the second hypothesis test aims to find out that taxpayer knowledge can moderate the influence of business ethics of taxpayers on taxpayer compliance and the analysis used is a moderation regression test. (Look at Table 3 Moderation Regression Test Results (t Test))



Based on table 3, Hypothesis testing is obtained from the regression coefficient on Taxpayer Compliance variable of -0.014 with t count value of -0.166 which is smaller than t table of 1.984 or sig 0.039 < 0.05 with the direction of the negative coefficient, then the taxpayer compliance variable has an influence negative at absolute residual values. This means that taxpayer knowledge moderates taxpayer business ethics compliance with taxpayer compliance. (Look at Table 4 Coefficient of Determination)

Based on table 4, it can be seen that the amount of adjusted R square is 0.317 or 31.7%. This shows that the percentage contribution of the influence of the independent variable on the dependent variable was 31.7% while the remaining 68.3% was influenced or explained by other variables not included in this study.

## **Explanation**

- **Effect of Taxpayer Business Ethics on Taxpayer Compliance**

The first hypothesis proposed in this study is that the business ethics of taxpayers has an effect on the compliance of taxpayers who are registered in KPP Pratama Salatiga. It can be seen from table 1 that the hypothesis test received a t value of 4.948. With a significance level of 5% and df (100-2) is 98, then t table is 1.984, then t count 4.948 > t table 1.984, so that the Business Ethics of Taxpayers has a positive effect on taxpayer compliance in Salatiga Tax Office and the hypothesis is accepted.

With the existence of business ethics for taxpayers, taxpayers will try to establish rules in behaving on a daily basis. Business ethics is the nature or moral background of individuals to be able to run their business by adhering to the values developed in a society in general.

With the business ethics of taxpayers, business can make a major contribution to the country, one of which is by fulfilling the obligation to pay taxes. Taxation conditions that require active participation of individual taxpayers in fulfilling their tax obligations require high taxpayer compliance, namely compliance in fulfilling tax obligations that are in accordance with the truth. With good business ethics, it can improve taxpayer compliance. The reason is that this is because the taxpayers registered with the Salatiga Tax Office have a good ethic in fulfilling their obligations, which is from the start of

their trust in the use of proceeds from taxation for the welfare of the people. According to them, knowledge of the payment limit for the tax owed is very much needed the goal is to avoid late payment and tax reporting. They are also accustomed to providing the information needed by the tax authorities clearly, completely and in accordance with the actual situation. In addition, these tax obligations are carried out voluntarily without coercion from any party.

- **Effect of Taxpayer Business Ethics on Taxpayer Compliance with Taxpayer Knowledge as a Moderating Variable**

The second hypothesis used in this study is that the knowledge of taxpayers can moderate the influence between business ethics of taxpayers against compliance of individual taxpayers who are registered in the Salatiga Tax Office. Based on table 3 hypothesis testing the regression coefficient values obtained at

Taxpayer Compliance variable is -0.014 with a calculated value of -0.166 with a significance of 0.039. In this study a significant 5% and degree of freedom (df) of  $(n-2) = 98$  were used in order to obtain a table of 1.984. Thus it can be seen that the calculated t value is smaller than the t table value of 1.984 namely  $-0.166 < 1.984$  or  $\text{Sig } 0.039 < \alpha 0.05$  with the coefficient direction negative regression, so it states that the taxpayer compliance variable has a negative influence on the absolute residual value. This means that the knowledge of taxpayers moderates the influence of business ethics of taxpayers on the compliance of individual taxpayers who are registered in KPP Pratama Salatiga. So that individual taxpayers will be better at carrying out their tax obligations. The reason for the knowledge of taxpayers can moderate the effect of business ethics of taxpayers on taxpayers' compliance is because the individual taxpayers already know that one of the functions of taxation is as a participation in developing the country.

Then, they already know that the taxation system that is implemented today is the Self-Assessment System, they are given authority, trust, responsibility for calculation, payment and reporting carried out by themselves. With the implementation of the Self-Assessment System, they also know the amount of the tax rate and the method of calculating the tax due in accordance

with applicable regulations. In addition, they already know when the due date of tax payment is due in order that the payment and reporting are made on time and know that if they do not report the tax return, a Letter of Reprimand from the Directorate General of Taxes will be given. From this statement it can be interpreted that the knowledge of taxpayers can affect the compliance of taxpayers. By having good knowledge, an individual taxpayer will carry out his obligation to pay taxes, thereby increasing taxpayer compliance. Likewise with good business ethics and driven by good knowledge, the Personal Taxpayer will carry out his tax obligations to pay taxes, so that taxpayer compliance will increase.

## CONCLUSION

Based on research that has been done, it can be concluded as follows:

- 1) Business Ethics of Individual Taxpayers who are registered at KPP Pratama Salatiga show the desired result. Individual taxpayers have a good ethics as they already have confidence for using money as a result of tax collection for the welfare of the people, have knowledge of tax payment procedures and limits on tax payments owed, carry out tax obligations voluntarily without being forced from any party, and providing information to the tax authorities on the obligations performed. Knowledge of Individual Taxpayers registered in Salatiga Tax Office are good. Individual taxpayers have good knowledge as they understand one of the functions of taxation that participate in the development of the country, knowledge of the current taxation system, namely the Self Assessment System, knowledge of the amount of tariffs, how to calculate tax payable and falling the tempo of tax payment, and know that if they do not report the tax return, then a Letter of Warning will be given from the Directorate General of Taxes. The compliance of individual taxpayers who are registered in the Salatiga Tax Office also shows well. Before making payment of the tax due, they have done their own calculations for the annual and annual tax return according to the tax rate owed. Then, they have paid taxes in a timely manner and paid the existing tax arrears. In addition, they have filled out the tax forms

correctly, completely and clearly. The annual tax return or annual tax return has been reported in a timely manner. And they have never committed a tax crime.

2) Ethics of Taxpayers has a significant positive effect on the compliance of individual taxpayers who are registered in Salatiga Tax Office. In fulfilling their tax obligations, individual taxpayers are required to have good ethics. This means that the higher the ethics of taxpayers, the higher the taxpayer compliance.

3) Taxpayer Knowledge moderates the influence of Taxpayer ethics on taxpayer compliance. The knowledge of taxpayers are proven to give strong influence between ethics of taxpayers with taxpayer. This means that with knowledge that the stronger the influence of ethics of taxpayers on taxpayer compliance, cause the ethics of taxpayers will be higher and compliance of taxpayers will also increase.

### **Suggestion**

After the authors provide conclusions from the results of research on the influence of ethics of taxpayers on compliance of taxpayers with taxpayer knowledge as a moderating variable, the authors will give some suggestions, as follows:

1) For Salatiga Tax Office

Based on the questionnaire results of respondents' responses, there are still taxpayers who are not yet fully aware of their obligations to pay taxes. As the individual taxpayers in Salatiga Tax Office not yet fully compliant in paying their tax obligations means that this is in line with the lack of understanding regarding the procedure for paying taxes. So, it's better to do counseling taxpayers more often regarding to the procedures for paying taxes, so this will result in higher awareness of the mandatory Taxes and can increase taxpayer compliance.

2) For taxpayers

Taxpayers should be able to further increase their compliance in meeting obligations taxation, increase their knowledge and understanding about taxation regulations, so that Taxpayers can be honest in reporting their taxes.

3) For Further Researchers

- A. For further researchers who are interested in conducting studies in the same field can add another independent variable that has a possible influence on the relationship Taxpayer Compliance. For further researchers can use variables that are not used in this study, for example using or adding variables independent such as the Modern Tax Administration System, Taxpayer Awareness and etc. So that new variables can be found that will increase taxpayer compliance.
- B. Further researchers are advised to increase the number of samples so that research can be more well generalized.

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**ATTACHMENTS**

NAME : (Male/Female)  
 AGE :  
 PROFESSION :

Introduce us Johanna Gracelia (212017502), Nensya Yuhanitha (212017505) and Aditya Antoni (212017507), students of the Faculty of Economics and Business at Universitas Kristen Satya Wacana Salatiga, an international management study program that is preparing the final project of business ethics under the title “THE EFFECT OF TAX BUSINESS ETHICS ON TAX COMPLIANCE WITH TAX MANDATORY KNOWLEDGE AS MODERATING VARIABLES (CASE STUDY OF PERSONAL TAX OBLIGATION REGISTERED IN KPP PRATAMA SALATIGA)”. For this reason, please be prepared to fill in the questionnaire below, because the completeness of the information below will assist our final project. Thank you

**Business Ethics**

no	question	STS	TS	N	S	SS
1	Provide information to the tax office clearly, completely, and in accordance with the actual situation					
2	Paying taxes voluntarily without coercion					
3	set aside funds to pay taxes					
4	Paying taxes in accordance with applicable tax regulations					
5	Trying to find information about the deadline for payments and tax payments.					
6	Calculate income tax correctly and as is					

**Knowledge of tax**

no	Question	STS	TS	N	S	SS
1	Know that the use of money as a result of tax collection for the welfare of the people and the development of the country.					
2	Having good knowledge about the procedure for paying taxes so that there is no late payment and tax reporting due for tax payment					
3	Understand the self-assessment system (given authority, trust, responsibility for calculations, payments and self-reporting)					
4	Knowing the amount of tax rates and how to calculate the tax due in accordance with applicable regulations					
5	Know the consequences if you don't report the tax return					

**Taxpayers' compliance**

no	Question	STS	TS	N	S	SS
1	Perform your own calculations for annual and annual tax returns according to the tax rate owed					
2	Pay taxes on time					
3	Paying tax arrears before submitting a tax amnesty statement					
4	Fill out the tax form correctly, completely, and clearly					
5	Never violated the applicable tax regulations					
6	Always report the completed tax return on time					
7	Pay the income tax shortage that exists before the inspection					
8	Never delay to pay taxes on the specified date					

Table 1 Simple Linear Regression Test Results (t Test)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.581	3.074		5.070	.000
	a	.638	.129	.447	4.948	.000

a. Dependent Variable: c

Table 2 Coefficient of Determination

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.447 <sup>a</sup>	.200	.192		4.155	2.032

a. Predictors: (Constant), a

b. Dependent Variable: c

Table 3 Moderation Regression Test Results (t Test)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.405	2.046		1.664	.099
	a	-.014	.086	-.017	-.166	.039

a. Dependent Variable: ABRES

Table 4 Coefficient of Determination

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Durbin-Watson
1	.581 <sup>a</sup>	.338	.317		3.820	1.956