ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Improving Tax Compliance Intentions and Self-Assessment System: Approach to the Theory of Planned Behavior

Srie Nuning Mulatsih [1], Dadang Saepuloh [2+], Walla Astianty Putri [3] and Riska Alicia [4]

[1, 2, 3, 4] Universitas Islam Syekh-Yusuf, Indonesia

Abstract. *Tax compliance is a cornerstone of the social contract, whereby citizens get government services in exchange for monetary contributions, and hence, it is essential for the government to maintain fiscal stability. This research intends to measure taxpayers' willingness and ability to accurately self-report their compliance with tax legislation by investigating the taxpayer's perspective through attitude, subjective norms, and behavioral control. Structural Equation Modeling (SEM) was combined with Partial Least Square (PLS) analysis and snowball sampling for the data processing. The sample for this research consisted of 430 individual taxpayers in Indonesia's Banten Province. The results show that attitudes, subjective norms, and perceived behavioral control affect taxpayers' compliance intentions and the self-assessment system. The self-assessment system is an additional factor that indirectly influences compliance intentions. The study establishes a fundamental framework for gaining a more profound understanding of tax compliance intentions and can serve as the groundwork for future investigations aimed at constructing more advanced models and theories to elucidate tax compliance intentions. These findings can assist countries in developing more efficient tax policies to enhance taxpayer compliance and optimize the tax system to maximize tax collections.*

Keywords: Behavioral Control, Tax Compliance Intentions, Subjective Norms, Attitudes, Self-Assessment.

JEL Codes: H21, H24

Introduction

Ensuring tax compliance is crucial for governments to maintain fiscal equilibrium. Taxes are an integral component of the social compact, wherein governments offer goods and services to residents in return for tax contributions (Robbins & Kiser, 2020). Taxes serve as the primary means of generating public funds for promoting economic growth in both emerging and established nations (Gangl et al., 2016). The problem of tax collection has consistently afflicted various countries worldwide. As a result, this could lead to financial difficulties for governments and a decline in overall societal welfare (Masunga et al., 2020).

The issue of tax compliance is a worldwide challenge that governments across the globe are grappling with. In order to enhance compliance, governments must utilize their jurisdiction to establish taxpayer confidence in the tax system (Surugiu et al., 2021). Many taxpayers perceive compliance as an onerous obligation that results in increased expenses and reduced profits (Ernest et al., 2022). Doubts regarding the equity of the tax system can result in decreased rates of compliance. Ensuring tax compliance is crucial for enhancing tax collections and fostering economic growth (Hassan et al., 2021). A nation's economy expands when there is robust economic growth. The metric employed to assess a nation's economic expansion is its monetary worth, denoted by the Gross Domestic Product (GDP) figure (Saepuloh et al., 2019). The majority of countries utilize GDP as a means of assessing economic growth circumstances. GDP refers to the total

[+] **Corresponding Author:** *E-mail* dsaepuloh@unis.ac.id; *ORCID ID* https://orcid.org/0000-0002-6882-0270

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

monetary value of all profits generated by a nation's commercial endeavors (Hasbi et al., 2023). The growth of the economy, as evidenced by an increase in GDP and tax income, highlights the global challenge of tax compliance (Khlif et al., 2016).

The level of adherence to tax obligations by taxpayers directly impacts the amount of revenue generated by the state. A low tax ratio indicates that the government should take more measures to optimize income generation. The primary source of economic development stems from taxation, from which individuals derive indirect benefits (Vincent, 2022). Tax revenue serves as the primary source of governmental income for developing countries (Taing & Chang, 2021). The issue of tax compliance is currently a prominent public policy concern (Vincent, 2022). The government of Yemen incurs significant financial losses due to a lack of adherence to tax regulations, resulting in detrimental effects on the country's development (Obaid et al., 2020). A study conducted in Malaysia has demonstrated that the presence of economic incentives serves as a driving force for individuals to fulfil their tax obligations. These findings indicate that economic factors exert a substantial influence on the behavior of Malaysian taxpayers (Sritharan & Salawati, 2019).

Attitudes towards taxation are correlated with the moral values of taxpayers, and individuals with strong moral values tend to exhibit high levels of compliance with tax regulations (Taing & Chang, 2021). Taxpayers evaluate the policies of the tax authority and thereafter determine their course of action. Thus, attitudes might serve as a manifestation of taxpayers' convictions and anticipations toward fulfilling their tax responsibilities (Novianti & Uswati Dewi, 2018). Studies have demonstrated that tax morale exerts a beneficial impact on the level of taxpayer compliance (Zhiwei et al., 2020). Contrarily, additional research has indicated that tax morale is ignored and does not play a substantial role in augmenting taxpayer compliance (Amah et al., 2021). This paper seeks to reassess the significance of attitudes in connection to tax morale and taxpayer compliance in light of the contradictory findings in prior research.

Subjective norms also have an impact on an individual's intention to comply with tax payments, in addition to their attitude. Subjective norms refer to individuals' perceptions of the expectations and beliefs held by others regarding their behavior (Caspers, 2020). Individuals who perceive societal pressure to adhere to tax regulations are more inclined to comply with them. Studies have demonstrated that people's inclination to participate in tax avoidance diminishes when they adhere to explicit social norms (Wahyuni et al., 2019). Francis & Bishagazi, (2022) discovered that subjective norms exerted a substantial influence on tax compliance. However, Adellia & Islami, (2020) discovered that other elements, such as the fairness of the tax system and the degree of trust that taxpayers have in the government, can have an impact on subjective norms. The paper aims to analyze the subjective norm variable in taxpayer compliance, particularly its association with the equity of the tax system and the trust that taxpayers place in the government.

Tax compliance is associated with taxpayers' perception of their ability to regulate their conduct, which subsequently affects their intentions (Bulutoding et al., 2020). This perception of control can hinder individual behavior (Novianti & Uswati Dewi, 2018). According to Hamdah et al., (2020), research has demonstrated that exercising behavioral control has a beneficial effect on tax compliance. Contrarily, Galib et al., (2018) discovered that perceived behavioral control does not have an impact on taxpayer intentions. This paper seeks to perform additional research on the function of behavioral control in tax compliance in light of the inconclusive results found in prior studies.

Ensuring tax compliance is especially crucial in the age of self-assessment systems. Under a self-assessment system, taxpayers bear the responsibility of ascertaining, remitting and declaring their taxes. The tax system places a significant level of reliance on taxpayers, as tax authorities depend on individuals to precisely determine their tax obligations. Self-assessment systems provide several benefits, such as streamlined revenue collection, expedited assessment processing and reduced compliance expenses (Adimassu & Jerene,

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

2016). Studies have demonstrated that self-assessment systems can exert a substantial and favorable influence on taxpayer compliance (Hantono, 2021). Nevertheless, additional research has indicated that the degree of adherence to self-assessment methods remains insufficient (Wahyudin et al., 2022). This work seeks to reassess the influence of self-assessment system characteristics on tax compliance, taking into account the conflicting results found in earlier studies.

Many countries have implemented Self-Assessment System (SAS) to enhance their tax systems and promote compliance. For example, SAS has been implemented in New Zealand (1988), Pakistan (1979), Sri Lanka (1972), Japan (1947) and the United States (1913). The Indonesian Directorate General of Taxes employs SAS as a tactic to enhance tax income. Many countries view SAS as a contemporary method for tax administration (Nguyen et al., 2020). Under SAS, tax administrators are required to cultivate a service-oriented mindset towards taxpayers to guarantee that they are provided with the necessary information and support to meet their tax responsibilities (Terrefe, 2016). The implementation of SAS in Indonesia has been completed since 2004. They exhibit distinct variations from the preceding Official Assessment System (OAS) in multiple aspects. Initially, SAS was only utilized by taxpayers, whereas OAS was employed by both taxpayers and tax administrators. Secondly, SAS is carried out manually. Furthermore, in the context of obligations and amounts owed, their eligibility for exemptions and relief must be assessed (Sritharan & Salawati, 2019).

Taxpayers who base their tax payment decisions on moral principles are more inclined to comply compared to those who do not. Studies have demonstrated that attitude exerts a beneficial impact on taxpayer compliance (Daniel & Uchenna, 2020). Nevertheless, certain research has discovered that tax compliance within the self-assessment system, when approached from a tax-moral perspective, still necessitates enhancement (Songgubun et al., 2022). This work aims to reassess the attitude variable towards the self-assessment system, taking into account the conflicting results found in earlier research.

The low level of taxpayer compliance can be attributed to various causes, such as the level of faith that taxpayers have in tax institutions, the intricacy of tax legislation, limited public awareness and the efficiency of tax administration. Studies have demonstrated that the way people perceive fairness plays a significant role in influencing their compliance with tax obligations (Maruak et al., 2022). Nevertheless, additional research has indicated that the intricacy of tax legislation exerts a notable impact on individuals' adherence to tax requirements (Ibrahim & Lawal, 2023). This implies that an effective self-assessment system (SAS) should be uncomplicated and readily comprehensible, hence necessitating the need for research on self-assessment systems (Nurlatifah & Nisa, 2019; Taufiqurahman, 2019). According to the findings of this study, there are deficiencies in the research outcomes. The author aims to reevaluate the subjective norm variable of the self-assessment system.

Understanding and knowledge of tax laws and regulations is essential for individuals and businesses to adhere to tax requirements. Nevertheless, a considerable number of individuals lack the anticipated level of tax consciousness. A study has demonstrated that tax socialization can enhance individual taxpayer compliance and reinforce the connection between e-system implementation and individual taxpayer compliance (Kemuning et al., 2022). Nevertheless, alternative research has indicated that modifications in taxpayer conduct lack the necessary efficacy to bolster tax compliance (Wahyudin et al., 2022). This study aims to reassess the variable of perceived behavioral control about the self-assessment system, considering the inconclusive results found in earlier research.

Prior studies on tax compliance intentions have been substantial, but they have primarily concentrated on individual characteristics, neglecting the influence of the self-assessment system. Furthermore, there are still deficiencies in the research findings on the connections among various variables. This study seeks to fill these knowledge gaps by investigating the direct and indirect connections between attitude, subjective norms,

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

perceived behavioral control, the self-assessment system and tax compliance intentions. The analysis will be conducted using Structural Equation Modelling (SEM) with the Partial Least Squares (PLS) approach, utilizing SmartPLS software version 3.0.

Literature Review

The Theory of Planned Behavior (TPB) is a conceptual framework that explains an individual's intentions and propensity to participate in particular behaviors. This theory is a derivative of the Theory of Reasoned Action (TRA), developed by Fishbein and Ajzen in 1981. TPB suggest that not all persons possess absolute autonomy over their actions, therefore emphasizing the significance of perceived behavioral control as a crucial determinant. According to TPB, an individual's likelihood of engaging in a desired behavior is determined by their favorable attitude towards the behavior, the norm subjective that supports the behavior and their individual's perception of self-control to regulate the behavior (Ajzen, 1991).

The Theory of Reasoned Action (TRA) and Theory of Planned Behavior (TPB) models play an important role in predicting intentional behavior, with TRA combining attitudes and subjective norms, and TPB adding perceived behavioral control as an additional predictive variable (Madden et al., 1992). Studies show TPB has higher predictive validity than TRA in a variety of behaviors (Sharma, 2007; Sideridis et al., 1998). These two theories are widely applied in the health, education, and entrepreneurship sectors (Mahyarni, 2013; Tewari, 2023), and meta-analyses support their effectiveness, especially the TPB which explains more of the variance in physical activity behavior (Hagger et al., 2002). Despite criticism that both theories focus more on prediction than explaining behavior change (Sharma, 2007), TRA and TPB are still considered important and continuing to develop frameworks (Ms, 2019).

Furthermore, the Theory of Planned Behavior (TPB) has been widely applied to study compliance intentions in various domains. Several studies found that attitudes, subjective norms, and perceived behavioral control significantly influence intentions to comply with tax regulations (Bani-Khalid et al., 2022), and entrepreneurial behavior (Al-Mamary & Alraja, 2022; Lihua, 2022). Some researchers have expanded the TPB model by incorporating additional factors such as patriotism (Bani-Khalid et al., 2022), social support, and transparency of government information (Li et al., 2022). A meta-analysis by Hagger et al. (2002) confirmed that perceived behavioral control moderates the intention-behavior relationship in the health context. TPB has also been applied to understand non-compliance in travel intentions during the COVID-19 pandemic (Wang et al., 2022). Based on the relationship between the Theory of Planned Behavior (TPB) and tax compliance intentions, the researchers tried to explore tax compliance intentions which were analyzed as measured through perceived behavioral control variables, subjective norms, attitudes, and self-assessment systems which were reviewed based on the theory of planned behavior.

Tax compliance refers to the state in which a taxpayer fulfils their obligations by properly registering, paying and filling tax returns in a timely and accurate manner, in line with all relevant tax laws and regulations (Obaid et al., 2020; Schoeman et al., 2022). According to Firmansyah *et al*. (2022), indicators of tax compliance include knowing how to get a Taxpayer Identification Number (NPWP), not having tax arrears, accurately completing tax computations, paying taxes on time, and not committing any tax-related breaches. According to Taing & Chang (2021), tax morale, tax fairness, faith in the government, authority strength, tax complexity, tax information, and tax awareness are all indications of taxpayer compliance. Indicators of taxpayer compliance, according to Pangestu & Rusmana (2012), including filing Tax Returns (SPT) within the allotted time frame, paying taxes due on schedule, and paying taxes in the right amount.

The Self-Assessment method for tax collection in Indonesia was introduced in 1984, following the adoption of an Official Assessment System in the previous year (Directorate General of Taxes, 1983). Under

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

the Self-Assessment System, taxpayers are obligated to calculate the precise amount of tax they owe annually and submit it to the Tax Service Officer or through the government's online system, following the relevant rules (Erawati & Pawestri, 2022; Nurlis & Ariani, 2020). According to Ramandey (2020), the indicators of the Self-Assessment tax collection system include taxpayers having the power to determine their tax liability, taxpayers actively participating in calculating, paying, and reporting their taxes, and tax authorities acting as supervisors without direct intervention. Rahayu (2017) identifies several indicators of this system, which include autonomous registration with the Tax Service Office, autonomous tax computation, autonomous payment of tax owed, and autonomous tax reporting. Rahayu (2013) outlined the key components of the Self-Assessment tax collection system as follows: self-registration at the Tax Service Office, independent calculation of tax obligations, payment of taxes through authorised financial institutions, submission of deposit reports to the Directorate General of Taxes, and accurate completion of the Tax Return (SPT) to determine the correct amount of tax owed.

The concept of tax morale is often used to summarize taxpayers' attitudes towards paying taxes. Attitude refers to the assessment made by a taxpayer on the act of paying taxes, which can be either favorable or unfavorable (Ajzen, 1991; Robbins & Kiser, 2020). Within the realm of taxation, taxpayer attitudes have the potential to impact tax compliance, as positive attitudes are linked to compliance with tax regulations, while bad attitudes are linked to non-compliance. According to Sani & Habibie (2017), indicators of taxpayer attitudes encompass the inclination to pay less taxes than required, perceptions of opacity in tax utilisation, a sense of being disadvantaged by the tax system, belief that the cost of bribing tax officers is lower than the tax amount, challenges in comprehending tax regulations, the frequency of alterations in tax regulations, and the magnitude and variety of tax rates. According to Depari (2014), indicators of taxpayer attitudes encompass the belief in the positive worth of adhering to tax regulations, the perception of the advantages of tax compliance, the feeling of ease in fulfilling tax obligations, the belief that tax compliance is a way of obeying the law, and evaluations of the legal aspects of taxation. According to Pangestu & Rusmana (2012), taxpayer attitude markers include a strong belief in behaviour, the consequences of behaviour, and the evaluation of behaviour outcomes.

Subjective norms refer to an individual's sense of others' opinions, which can impact their intention to engage in specific conduct (Ajzen, 1991; Bin-Nashwan et al., 2021). In the context of taxation, subjective norms also influence individuals' intentions to comply with their tax obligations. Taing & Chang, (2021) state that subjective norm indicators for taxpayers encompass tax fairness and trust in the government. According to Depari (2014), subjective norms for taxpayers can be measured by looking at their adherence to tax compliance with people in their social circle, the views of their friends and tax officers on tax compliance, and the expectations and support they receive from friends and tax officers regarding tax compliance. Meanwhile, Pangestu & Rusmana (2012) propose that the subjective norm indicators for taxpayers include the degree of conviction in the normative expectations of others and the motivation to meet those expectations.

Perceived behavioral control refers to the subjective assessment of how easy or difficult it is for an individual to do a specific action (Ajzen, 1991; Owusu et al., 2020). Specifically, perceived behavioral control is within the individual's control, based on both internal and external factors. According to Taing & Chang, (2021), authority strength, tax complexity, tax knowledge, and tax awareness are indicators of behavioral control that taxpayers experience. Depari (2014) states that the following factors are included in this indicator: the person's decision to pay taxes, their capacity to do so, their opportunity to do so, and the degree of difficulty involved in fulfilling their tax duties. According to Pangestu & Rusmana (2012), self-efficacy—that is, the belief in one's ability to fulfil tax obligations—and aspects of control (controllability), which refer to an individual's degree of confidence in their ability to control situations related to tax compliance, are indicators of behavioral control felt by taxpayers.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Research Methodology

Using a self-assessment method, the study employed a questionnaire to investigate the influence of attitudes, subjective norms and perceived behavioral control on individuals' desire to comply with tax regulations. The study focused on individual taxpayers residing in Banten Province, Indonesia, which has a population of 343.168. This study utilized snowball sampling to collect data, determining the minimum sample size based on the Hair Formula (Hair et al., 2017). A total of 430 surveys were distributed and all 430 of the returned questionnaires were deemed usable. The research data was obtained from persons who were enrolled as taxpayers in the DJP Banten in 2022. The data-gathering period spanned from February 2023 to July 2023.

The questionnaire was constructed with a total of 26 statements, including 5 statements regarding taxpayer attitudes, 5 statements regarding subjective norms, 5 statements regarding perceived behavioral control, 5 statements regarding the self-assessment system and 6 statements regarding tax compliance intents. The questionnaire utilized in this study is constructed from indicators that have been amalgamated in the preceding literature analysis. The variables were defined based on expert input, resulting in the following indicators. Taxpayer attitudes refer to the firmness of belief in behavior, perception of the positive value of tax compliance, size and several types of tax rates, assessment of behavioral results and assessment of legal aspects of taxation. Subjective norms refer to tax fairness, trust in government, implementation of tax compliance for individuals around them, friends' expectations and support regarding tax compliance and the level of belief in other people's normative expectations. Perceived behavioral control refers to authority strength, tax complexity, tax information, tax awareness and control aspects. The self-assessment system refers to registering independently with the Tax Service Office, carrying out tax calculations independently, paying taxes owed independently, reporting taxes independently and determining the amount of tax owed by filling out a tax return (SPT) independently well and correctly. Tax compliance intentions refer to tax morale, awareness of obtaining an NPWP, carrying out tax calculations correctly, having no tax arrears and not committing tax-related violations.

The study utilized Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) technique using SmartPLS version 3.0 software. SEM-PLS is a statistical technique used to analyze multivariate data. It enables the analysis of correlations among multiple variables simultaneously and assesses if there is a causal relationship between them (Hamid & Anwar, 2019). In SmartPLS, the SEM-PLS analysis entails the creation of two models: the Outer Model, also known as the Measurement Model and the Inner Model, also referred to as the Structural Model (Duryadi, 2021). The Outer Model is a diagnostic tool employed in SEM-PLS analysis to evaluate the soundness and dependability of data-gathering techniques in research. The evaluation includes assessments of Convergent Validity, Discriminant Validity and Composite Reliability. The Inner Model is a diagnostic tool employed in SEM-PLS analysis to investigate the causal connections among latent variables. This is accomplished by assessing the Coefficient of Determination, Path Coefficient, Model Goodness and Predictive Relevance (Ghozali & Latan, 2015).

1. Results and Discussions

Table 1 demonstrates the convergent validity test Run 1 on the variables A, SN, SA and TCI. However, one indicator for variable PBC is deemed invalid (see Table 1). Hence, it is imperative to remove this indicator and thereafter reevaluate the study model.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Table 1: Convergent Validity (Run 2)

No.	Variable	Indicator	Loading Factor	AVE	Result	Description
1	Attitude (A)	A.1	0.818	0.565	Valid	
		A.2	0.782			
		A.3	0.790			
		A.4	0.749			
		A.5	0.599			
2	Subjective Norms (SN)	SN.1	0.684	0.595	Valid	
		SN.2	0.721			
		SN.3	0.798			
		SN.4	0.840			
		SN.5	0.804			
3	Perceived Behavioral Control (PBC)	PBC.1	0.763	0.536	Valid	PBC.2 is removed because it is invalid in Run 1 (Loading Factor 0.335 with AVE 0.445)
		PBC.3	0.784			
		PBC.4	0.727			
		PBC.5	0.648			
4	Self-Assessment (SA)	SA.1	0.747	0.617	Valid	
		SA.2	0.742			
		SA.3	0.776			
		SA.4	0.838			
		SA.5	0.821			
5	Tax Compliance Intentions (TCI)	TCI.1	0.642	0.645	Valid	
		TCI.2	0.830			
		TCI.3	0.843			
		TCI.4	0.813			
		TCI.5	0.853			
		TCI.6	0.821			

(Source: Data Processed by Authors)

The outcomes of the convergent validity assessment conducted on variables A, SN, PBC, SA and TCI in Table 2 indicate that the research model meets the standards of convergent validity.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

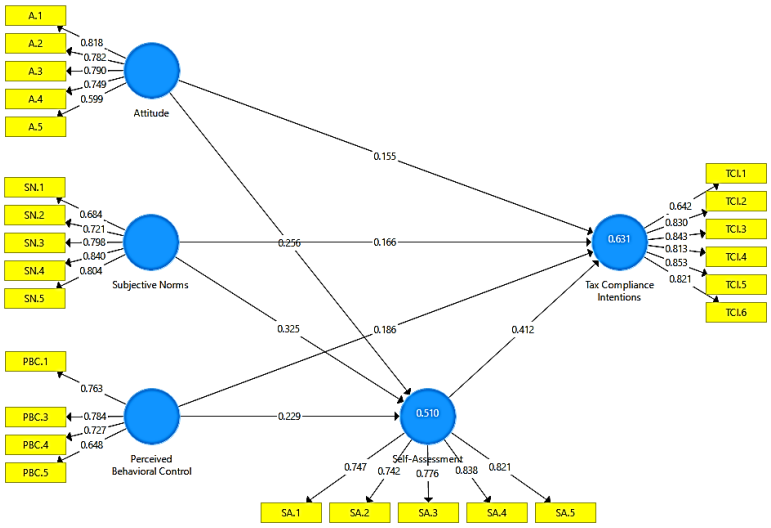


Fig. 1: PLS Algorithm (Run 2)

(Source: Data Processed by Authors)

Table 2: Cross-Loading

	A	SN	PBC	SA	TCI
A.1	**0.818**	0.526	0.471	0.559	0.590
A.2	**0.782**	0.478	0.546	0.389	0.447
A.3	**0.790**	0.456	0.423	0.508	0.548
A.4	**0.749**	0.511	0.558	0.442	0.431
A.5	**0.599**	0.526	0.440	0.377	0.313
SN.1	0.498	**0.684**	0.497	0.409	0.440
SN.1	0.497	**0.721**	0.536	0.413	0.407
SN.3	0.433	**0.798**	0.503	0.519	0.516
SN.4	0.611	**0.840**	0.583	0.567	0.597
SN.5	0.495	**0.804**	0.552	0.570	0.568
PBC.1	0.479	0.593	**0.763**	0.517	0.490
PBC.3	0.558	0.543	**0.784**	0.484	0.538
PBC.4	0.459	0.436	**0.727**	0.401	0.414
PBC.5	0.362	0.433	**0.648**	0.389	0.462
SA.1	0.483	0.501	0.497	**0.747**	0.536
SA.2	0.415	0.500	0.462	**0.742**	0.514
SA.3	0.415	0.447	0.455	**0.776**	0.499
SA.4	0.531	0.546	0.472	**0.838**	0.633
SA.5	0.552	0.552	0.532	**0.821**	0.661
TCI.1	0.437	0.488	0.453	0.514	**0.642**
TCI.2	0.591	0.596	0.559	0.612	**0.830**
TCI.3	0.550	0.572	0.564	0.641	**0.843**
TCI.4	0.434	0.495	0.502	0.550	**0.813**
TCI.5	0.491	0.514	0.528	0.621	**0.853**

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

TCI.6	0.541	0.522	0.531	0.564	**0.821**

(Source: Data Processed by Authors)

Table 2 demonstrates that each variable indicator has a higher cross-loading value than the others. Table 3 also reveals that, according to the Fornell-Larcker criterion, each variable indicator's square root of the average variance extracted (AVE) is higher than the others. So, all indicators meet discriminant validity standards.

Table 3: Fornell-Larcker Criterion

	A	PBC	SA	SN	TCI
A	**0.752**				
PBC	0.639	**0.732**			
SA	0.615	0.617	**0.786**		
SN	0.656	0.691	0.651	**0.772**	
TCI	0.636	0.653	0.730	0.664	**0.803**

(Source: Data Processed by Authors)

Table 4: Composite Reliability

No.	Variable	Cronbach's Alpha	Composite Reliability	Results
1	A	0.807	0.865	Reliable
2	SN	0.830	0.880	Reliable
3	PBC	0.710	0.822	Reliable
4	SA	0.845	0.889	Reliable
5	TCI	0.888	0.916	Reliable

(Source: Data Processed by Authors)

Table 4 demonstrates that cronbach's alpha value and the composite reliability value for all variables exceed 0.70, indicating that all variables are deemed reliable.

Table 5: Coefficient Diterminance

	R-Square	R-Square Adjusted
Tax Compliance Intentions	0.631	0.627
Self-Assessment	0.510	0.506

(Source: Data Processed by Author)

The R-Square and R-Square Adjusted values for variables A, SN and PBC on variables TCI are 63.1% and 62.7%, respectively, as indicated in Table 5. Thus, it may be inferred that the independent variable exerts a substantial influence of 63.1% and 62.7% on the dependent variable, which falls within the moderate range. Table 5 displays the R-Square and R-Square Adjusted values for variables A, SN and PBC about variable SA, which are 51% and 50.6%, respectively. The independent variable exerts a modest influence of 51% and 50.6% on the intervening variable.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Table 6: Model Fit

	Saturated Model	Estimated Model
SRMR	0.073	0.073
D_ULS	1.743	1.743
D_G	0.536	0.536
Chi Square	1354.163	1354.163
NFI	0.779	0.779

(Source: Data Processed by Authors)

Table 6 shows the SRMR value of 0.073, which is below the threshold of 0.10, indicating a good fit. This demonstrated that the overall structural model is a commendable representation. The NFI score of 0.779 is around 0.67, suggesting that the structural model falls into the strong group.

Table 7: Predictive Relevance

	Q^2
Tax Compliance Intentions	0.398
Self-Assessment	0.306

(Source: Data Processed by Authors)

Table 7 indicates that the Q^2 value of the TCI variable is 0.398, which is greater than 0. Therefore, it can be concluded that the structural model is capable of delivering meaningful and precise predictions. Similarly, since the Q^2 value of the SA variable is 0.306, which is more than 0, it may be concluded that the structural model is capable of offering significant and precise predictions.

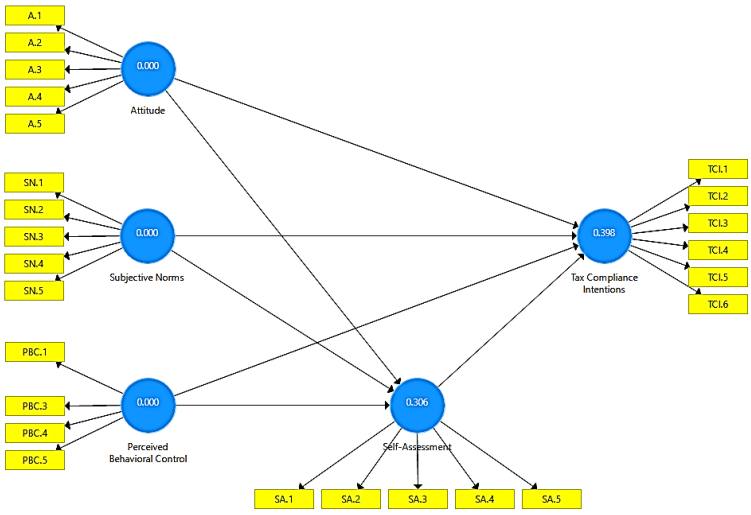


Fig. 2: Blindfolding

(Source: Data Processed by Authors)

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Table 8: Direct Influence Hypothesis

	O	M	STDEV	T-Statistic	P-Value
A -> TCI	0.155	0.155	0.050	3.108	0.002
SN -> TCI	0.166	0.165	0.047	3.493	0.001
PBC -> TCI	0.186	0.188	0.051	3.621	0.000
SA -> TCI	0.412	0.408	0.054	7.578	0.000
A -> SA	0.256	0.259	0.070	3.638	0.000
SN -> SA	0.325	0.324	0.055	5.962	0.000
PBC -> SA	0.229	0.227	0.069	3.299	0.001

(Source: Data Processed by Authors)

Table 8 demonstrates the relationship between attitude and tax compliance intentions, with a t-statistic of 3.108. This value surpasses the significance level of 0.05, which is set at 1.96. The p-value of the data is 0.002, which is lower than the significance threshold of 0.05. This demonstrates that attitude has a favorable impact on individuals' intentions to comply with tax obligations. According to Nugroho et al., (2020), the attitude has a favorable and significant impact on tax compliance intentions. These findings are in opposition to the conclusions of Saputri & Khoiriawati, (2021), who concluded that attitude does not have an impact on tax compliance intentions.

Taxpayers are more inclined to comply with their tax responsibilities if they are treated equitably. This indicates that the attitude of taxpayers is a potent and significant internal element, as it arises from inside the taxpayers themselves. Studies have demonstrated that individuals' perceptions of an inequitable tax burden might impact their attitudes and perspectives towards tax payment, thereby affecting their decisions to comply with tax obligations (Madalura et al., 2023).

Table 8 shows that subjective norms positively affect tax compliance intentions, with a coefficient of 3.493 and a P value of 0.001. this finding supports Karwur et al., (2020), who found that subjective standards improve taxpayer compliance. It contradicts Dwianika et al., (2023), who concluded that subjective norms do not affect taxpayer compliance.

Subjective norms refer to the perceived expectations of others and can significantly influence individual taxpayers' inclinations to comply. The impact of the surrounding environment and individuals contributes to the influence on taxpayers' motivation to fulfil their tax responsibilities. Taxpayers who have strong subjective norms are more inclined to enhance their compliance with paying taxes and view taxes as a favorable responsibility (Jannah, 2023).

Table 8 further reveals that perceived behavioral control positively affects tax compliance intentions, with 3.621 more than 1.96 and a P value of 0.000 less than 0.05. This supports Ari et al., (2021), result that perceived behavioral control improves taxpayer compliance. In contrast, Cechovsky, (2021) found that perceived behavioral control does not affect tax compliance intentions.

Perceived behavioral control refers to an individual's evaluation of their capability to carry out a particular behavior. The most crucial determinant in forecasting individual behavior is this. Positive behavioral control is linked to a greater inclination to engage in a specific behavior (Yusuf et al., 2020). Perceived behavioral control in the realm of tax compliance refers to the favorable evaluation of one's capability to meet their tax responsibilities (Karwur et al., 2020).

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Table 8 shows that the self-assessment method positively affects tax compliance intentions, with a difference of 7.578 that exceeds 1.96 and a P value of 0.000 that is less than 0.05. This supports Febriana & Limajatini (2022) findings. In contrast, Chandra & Arisman, (2023), found no significant effect of the self-assessment method on tax compliance intentions.

The taxpayer self-assessment method has proven to be a successful tool for increasing overall compliance among taxpayers. When it comes to countries that use this system, it is an essential component of the process of enforcing tax responsibilities. The deployment of the self-assessment system has effectively boosted taxpayer's adherence to filing their taxes. This is evidenced by the fact that the self-assessment system has become more widespread (Hasanah & Ardini, 2021).

Table 8 shows that attitude positively affects the self-assessment system with a value of 3.638, more than 1.96. the P value is 0.000, below 0.05, indicating statistical significance. Yuniarni et al., (2022) found that rational attitudes increase taxpayer compliance. However, Herlambang, (2021) noted that a tax-moral approach could enhance tax compliance in the self-assessment system. According to Ramdhani et al., (2019), moral thinkers are more likely to comply with tax laws.

Morality is a crucial determinant of an individual's character and views towards behavior. Within the realm of tax collection, the self-assessment system places significant importance on the ethical consciousness of taxpayers, urging them to exhibit integrity and openness when it comes to reporting and remitting taxes. Therefore, tax morality can be seen as a favorable disposition that encourages taxpayers to adhere to tax legislation (Mahrurotul Fikriyah & Trisnaningsih, 2022). The self-assessment system is a tax collection mechanism designed to enhance taxpayers' understanding of their tax responsibilities. The implementation of an effective self-assessment system has been found to incentivize taxpayers to engage in tax compliance activities (Sejati et al., 2023).

Table 8 shows that subjective norms on self-assessment are significant. The t-statistic is 5.962 and the p-value is 0.000, below the significance level of 0.05. These results indicate that subjective norms positively affect the self-assessment system. This supports Oboh & Otululugbu, (2021) claim that justice perceptions influence tax compliance. Ibrahim & Lawal, (2023) found that complexity significantly reduces tax compliance. To encourage tax compliance, a self-assessment system should be simple.

Subjective norms, also known as perceived social expectations, are capable of putting individuals under pressure to conform to the norms established by society. Taxpayers have a greater likelihood of complying with their commitment to pay taxes when they are aware that their social network is counting on them to complete this responsibility (Nemmy & Efriyenti, 2023).

Table 8 shows that perceived behavioral control (PBC) considerably influences the self-assessment system, with a t-statistic of 3.299 and a p-value of 0.001, below 0.05. This study agrees with Kemuning et al., (2022), who found that tax information improves tax compliance. Additionally, it links electronic system adoption to taxpayer compliance. Wahyudin et al., (2022) found that changes in taxpayer behavior do not always improve tax compliance.

Under the self-assessment system, taxpayers are required to honestly and accurately disclose and pay their taxes. Optimal tax revenue is achieved when taxpayers possess knowledge of and adhere to their obligations. Individuals in the vicinity of taxpayers and other environmental factors can influence their attitudes towards tax compliance. Behavioral control refers to an individual's assessment of their capacity to adhere to a

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

particular behavior. This factor can also influence a taxpayer's level of compliance. Positive attitudes towards tax compliance and stronger subjective norms, which refer to their perceived expectations of others, make them more likely to have a greater sense of control over their behavior regarding taxes. This demonstrates that taxpayers are more likely to fulfil their tax obligations if they perceive them as suitable and if their social circle anticipates them to do so (Aisyah et al., 2023).

Table 9: Indirect Influence Hypothesis

	O	M	STDEV	T-Statistic	P-Value
A -> SA -> TCI	0.105	0.105	0.030	3.463	0.001
SN -> SA -> TCI	0.134	0.133	0.029	4.610	0.000
PBC -> SA -> TCI	0.094	0.093	0.033	2.826	0.005

(Source: Data Processed by Authors)

According to Table 9, attitude has a strong on tax compliance intentions through the self-assessment method ($t = 3.463$, $p < 0.005$). This discovery is in line with the prior research conducted by Mahendra & Oktaviani, (2022). Nevertheless, Zakiah et al., (2023) discovered that attitude did not have a substantial impact on tax compliance.

The attitude of taxpayers have the potential to impact their intentions to comply with tax regulations. Attitude refers to an individual's mental outlook or perspective towards a particular thing and it has the potential to impact their behavior towards that object (Veronika & Umarta, 2023). Individuals who have a favorable outlook on taxation are more likely to have a greater inclination to fulfil their tax obligations. The government relies on the faith it places in taxpayers to execute their tax duties (Qomariyah & Riduwan, 2023). By adopting the self-assessment system, taxpayers exhibit a favorable disposition towards adhering to tax regulations. This technique additionally enhances taxpayers' consciousness of their tax responsibilities (Yunus et al., 2020).

According to Table 9, subjective norms positively affect people's desire to comply with tax laws, particularly through self-assessment. This impact is significant, with a t-value of 4.610 and a p-value below 0.005. This supports Sanita et al., (2018), who found that subjective norms affect taxpayer tax compliance. However, Estiningtyastuti & Karhananto, (2022) discovered that subjective norms did not affect taxpayer compliance.

Subjective norms pertain to perceived social expectations and can exert a substantial impact on individual conduct, such as compliance with tax obligations. Taxpayers are more inclined to adhere to their tax responsibilities if they perceive that their social network anticipates them to do so. The influence of societal and environmental pressures on an individual can alter their attitude and impact their decision to adhere to tax regulations (Hananto et al., 2023). When there is a stronger agreement between people's own beliefs about what is socially acceptable and their willingness to follow tax regulations, there is a higher likelihood that taxpayers will intend to comply (Farida & Irawati, 2023).

Table 9 shows that perceived behavioral control (PBC) positively affects their intention to comply with taxes through self-assessment ($t = 2.826$, $p < 0.005$). Karwur et al., (2020) found that PBC significantly affects taxpayer compliance. PBC positively affects tax compliance intentions, although Estiningtyastuti & Karhananto, (2022) noted that this is not statistically significant.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Perceived behavioral control (PBC) refers to an individual's belief in their ability to carry out a particular behavior. PBC is a crucial determinant of taxpayers' adherence to their tax responsibilities. Individuals with elevated levels of PBC are more inclined to have the notion that they can adhere to tax regulations, thereby resulting in heightened intentions to comply (Adzillah et al., 2023).

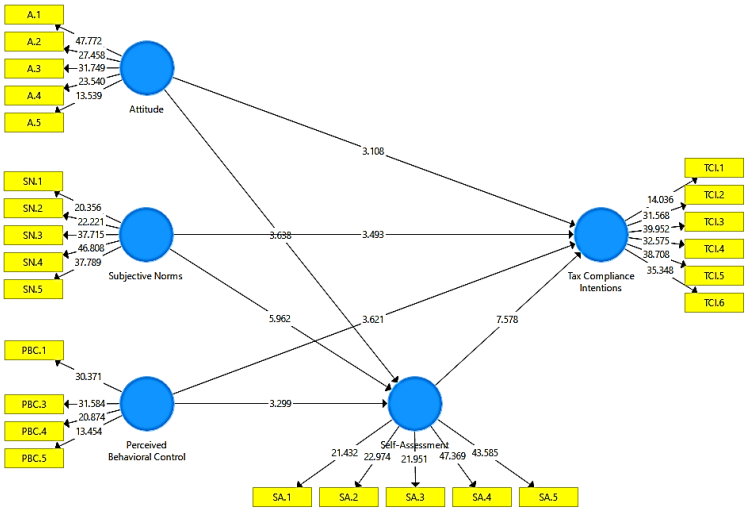


Fig. 3: Bootstrapping

(Source: Data Processed by Authors)

Conclusions

The findings demonstrated that a person's attitudes, subjective norms, perceived behavioral control and self-assessment systems have a significant impact on their intention to comply with tax laws. Attitude, subjective norms and perceived behavioral control are a few factors that affect the self-assessment system. Likewise, Attitudes, subjective norms and perceived behavioral control are all indirectly influenced by the self-assessment system and influence tax compliance intentions.

The findings suggest that psychological factors and self-assessment methods in the tax context have a significant impact on individuals' intentions to comply with their responsibilities. Favorable dispositions towards tax payment, societal expectations that encourage adherence to tax regulations and a perceived ability to manage one's behavior can enhance an individual's inclination to comply with tax payment. In addition, the self-assessment system plays a crucial role in connecting psychological aspects with intentions to comply with tax obligations. Enhancing comprehension of the determinants that impact tax compliance intentions enables the government and affiliated organizations to devise policies and initiatives that are more efficacious in augmenting the extent of public tax compliance. Therefore, the findings of this study are considered crucial in endeavors to enhance tax collections and state finances.

The scope of this study is restricted to a sample taken exclusively from Banten Province. It should be noted that the determinants of tax compliance intentions and behavior may vary across different locations. Furthermore, this research is unable to assess long-term changes in tax compliance behavior and intentions, as these may vary over time. Subsequent investigations should examine significant characteristics that were not observed or evaluated in this study, which could potentially impact tax compliance intentions and behavior in different geographical areas or on a broader scale. Further research should explore if the factors influencing tax compliance intentions and behavior exhibit consistent or distinct characteristics across various locations.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

References

Adellia, T., & Islami, I. N. (2020). Does Tax Awareness Moderate the Relationship of Tax Knowledge, Subjective and Personal Norms To Taxpayer Compliance? *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, *6*(1), Press. https://doi.org/10.34204/jiafe.v6i1.1916

Adimassu, N. A., & Jerene, W. (2016). Determinants of Voluntary Tax Compliance Behavior in Self Assessment System: Evidence from SNNPRS, Ethiopia. *International Journal of Science and Research*, *5*(12), 967–973.

Adzillah, N. I., Mursalim, & Nurwahyuni, A. (2023). *Faktor-Faktor yang Mempengaruhi Tingkat Kepatuhan Wajib Pajak Usaha Mikro Kecil Menengah di Kota Makassar*. *05*(04), 14892–14909.

Aisyah, N., Wulandari, A., & Basar, N. F. (2023). Pengaruh Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Pada Kantor Samsat Wilayah Gowa Sulawesi Selatan. *Jurnal Akuntansi Kompetif*, *6*(1), 53–62. https://doi.org/10.35446/akuntansikompetif.v6i1.1184

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior And Human Decision Processes*, *50*, 179–211. https://doi.org/10.4135/9781446249215.n22

Al-Mamary, Y. H. S., & Alraja, M. M. (2022). Understanding entrepreneurship intention and behavior in the light of TPB model from the digital entrepreneurship perspective. *Int. J. Inf. Manag. Data Insights*, *2*, 100106. https://doi.org/10.1016/j.jjimei.2022.100106

Amah, N., Rustiarini, N. W., & Hatmawan, A. A. (2021). Tax compliance option during the pandemic: Moral, sanction, and tax relaxation (case study of indonesian msmes taxpayers). *Review of Applied Socio-Economic Research*, *22*(2), 21–36. https://doi.org/10.54609/reaser.v22i2.108

Ari, D. P. S., Hanum, L., & R, M. M. (2021). Applying Hofstede's National Cultural Dimensions and Theory of Planned Behavior on Individual Tax Compliance Intention in East Java. *Proceedings of the 3rd Annual International Conference on Public and Business Administration (AICoBPA 2020)*, *191*(AICoBPA 2020), 206–209. https://doi.org/10.2991/aebmr.k.210928.041

Bani-Khalid, T., Alshira'h, A. F., & Alshirah, M. H. (2022). Determinants of Tax Compliance Intention among Jordanian SMEs: A Focus on the Theory of Planned Behavior. *Economies*, *10*(2), 1–20. https://doi.org/10.3390/economies10020030

Bin-Nashwan, S. A., Abdul-Jabbar, H., Dziegielewski, S. F., & Aziz, S. A. (2021). Moderating Effect of Perceived Behavioral Control on Islamic Tax (Zakah) Compliance Behavior among Businessmen in Yemen. *Journal of Social Service Research*, *47*(2), 292–302. https://doi.org/10.1080/01488376.2020.1767260

Bulutoding, L., Habbe, A. H., Parmitasari, R. D. A., Alwi, Z., & Abdullah, M. W. (2020). Moslem Taxpayers' compliance behavior in Malaysia. *International Journal of Advanced Engineering Research and Science*, *7*(3), 214–224. https://doi.org/10.22161/ijaers.73.35

Caspers, C. G. W. (2020). Role of Trust in Adopting Consumer Social Responsible Behaviour in the Context of Water Use in Domestic Households. *South East European Journal of Economics and Business*, *15*(1), 1–13. https://doi.org/10.2478/jeb-2020-0001

Cechovsky, N. (2021). Testing the Theory of Planned Behavior in the Field of Tax Compliance Among Students from Vocational Business Colleges. *Proceedings of the 4th Crossing Boundaries Conference in Vocational Edu- Cation and Training*, *4*, 101–106. https://doi.org/10.5281/zenodo.4544552

Chandra, V. R., & Arisman, A. (2023). *Pengaruh Pemanfaatan Teknologi, Sistem Administrasi Perpajakan, Dan Pemahaman Self Assessment Terhadap Kepatuhan Wajib Pajak Pribadi Yang Berdomisili Di Kota Palembang (Studi Kasus Pada KPP Pratama Ilir Barat Palembang)*. *4*(1), 92–100.

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Daniel, O. B., & Uchenna, I. O. (2020). Tax Compliance Determinants in Self-Assessment System (SAS): Empirical Evidence from Nigeria. *IOSR Journal of Business and Management (IOSR-JBM)*, *22*(3), 33–43. https://doi.org/10.9790/487X-2203023343

Depari, R. A. (2014). *Analisis Sikap, Norma Subjektif, dan Kontrol Perilaku Oleh Wajib Pajak (Studi Kasus di Kpp Pratama Salatiga)*. 2010.

Duryadi. (2021). *Buku Ajar, Metode Penelitian Ilmiah. Metode Penelitian Empiris Model Path Analysis dan Analisis Menggunakan SmartPLS*. Yayasan Prima Agus Teknik. https://digilib.stekom.ac.id/assets/dokumen/ebook/feb_907f9e363ca6694b9a81cbccf96875b699575cd1_1640309725.pdf

Dwianika, A., Wahyuni, P. D., & Roza, F. (2023). *The Impact of Tax Reform , Subjective Norms , and Social Norms on SME ' s Tax Compliance during the Covid-19 Pandemic*. *10*(1), 29–34.

Erawati, T., & Pawestri, R. D. (2022). Pengaruh Self Assessment System Terhadap Tax Evaison. *Jurnal Simki Economic*, *5*(2), 119–123. https://doi.org/10.29407/jse.v5i2.131

Ernest, B.-T., Danie, S., & Nicholas, A. (2022). Determinants of tax compliance costs of small and medium enterprises in emerging economies: Evidence from Ghana. *Social Sciences & Humanities Open*, *6*(1), 100343. https://doi.org/10.1016/j.ssaho.2022.100343

Estiningtyastuti, & Karhananto, N. (2022). *Subjektif, Norma Kontrol, D A N Terhadap, Dipersepsikan Wajib, Kepatuhan*. *06*(01), 492–498.

Farida, A., & Irawati, W. (2023). Pengaruh Sanksi Perpajakan Dan Keadilan Pajak Terhadap Kepatuhan Wajib Pajak Umkm Dengan Dimediasi Kualitas Pelayanan (Studi Pada Wajib Pajak Usaha Mikro Kecil dan Menengah yang Terdaftar di KPP Kebayoran Lama). *Jurnal Revenue*, *3*(2), 488–505.

Febriana, C., & Limajatini, L. (2022). Pengaruh Self Assessment System, Pemeriksaan Pajak, Penagihan Pajak Terhadap Penerimaan Pajak Pertambahan Nilai. *Prosiding: Ekonomi Dan Bisnis*, *1*(2). https://jurnal.ubd.ac.id/index.php/pros/article/view/1318

Firmansyah, A., Harryanto, & Trisnawati, E. (2022). Peran Mediasi Sistem Informasi Dalam Hubungan Sosialisasi Pajak, Sanksi Pajak, Kesadaran Pajak Dan Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Pajak Indonesia*, *6*(1), 130–142. https://jurnal.pknstan.ac.id/index.php/JPI/article/view/1622/850

Francis, A., & Bishagazi, K. P. (2022). Determine the Effect of Subjective Norms on Tax Compliance among Small and Medium Enterprises (SMEs) in Mbugani and Igogo wards in Nyamagana District. *International Journal of Engineering, Business and Management*, *6*(1), 01–10. https://doi.org/10.22161/ijebm.6.1.1

Galib, A., Indrijawati, A., & Rasyid, S. (2018). The Effect Of Spirituality, Subjective Norms And Perceived Behavioral Control On Taxpayer Compliance. *Quest Journals Journal of Research in Business and Management*, *6*(4), 2347–3002. www.questjournals.org

Gangl, K., Torgler, B., & Kirchler, E. (2016). Patriotism's Impact on Cooperation with the State: An Experimental Study on Tax Compliance. *Political Psychology*, *37*(6), 867–881. https://doi.org/10.1111/POPS.12294

Ghozali, I., & Latan, H. (2015). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program Smart PLS 3.0 Edisi 2 (Untuk Penelitian Empiris)*. Badan Penerbit Universitas Diponegoro Semarang.

Hagger, M. S., Chatzisarantis, N. L. D., & Biddle, S. J. H. (2002). A Meta-Analytic Review of the Theories of Reasoned Action and Planned Behavior in Physical Activity: Predictive Validity and the Contribution of Additional Variables. *Journal of Sport & Exercise Psychology*, *24*, 3–32. https://doi.org/10.1123/JSEP.24.1.3

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A Primer On Partial Least Squares Structural Equation Modeling (PLS-SEM)* (Second Edi). SAGE Publications, Inc.

Hamdah, D. F. L., Rahmadya, R. R., & Nurlaela, L. (2020). The Effect of Attitude, Subjective Norm, and Perceived Behavior Control of Taxpayer Compliance of Private Person in Tax Office Garut, Indonesia. *Review of Integrative Business and Economics Research*, *9*(1), 298–306. http://buscompress.com/journal-home.html

Hamid, R. S., & Anwar, S. M. (2019). *Structural Equation Modeling (SEM) Berbasis Varian: Konsep Dasar dan Aplikasi dengan Program SmartPLS 3.2.8 dalam Riset Bisnis*. PT Inkubator Penulis Indonesia. http://digilib.umpalopo.ac.id:8080/jspui/bitstream/123456789/626/1/STRUKTUR EQUATION MODELING %28SEM%29 - Berbasis Varian.pdf

Hananto, H., Subiantoro, G., & Hastuti, M. E. (2023). *Pengaruh Tax Morale terhadap Tax Evasion Intention di Surabaya dengan Kepribadian Conscientiousness & Agreeableness sebagai Moderasi*. *11*(1), 21–33. https://doi.org/10.24036/wra.v11i1.1223

Hantono. (2021). The Influences of Tax Knowledge, Tax System, Self-Assessment System, and Tax Morale on Tax Compliance. *Journal of Research in Business, Economics, and Education*, *3*(4), 108–125.

Hasanah, A., & Ardini, L. (2021). Etika Dan Kepatuhan Pajak. *Dinamika Akuntansi Keuangan Dan Perbankan*, *10*(1), 1–7. https://doi.org/10.35315/dakp.v10i1.8441

Hasbi, M. Z. N., Munajat, M., & Qoyum, A. (2023). *Human Development Index from the Islamic Perspective: Roles of Taxation, Zakah, and Health and Education Expenditures (Indeks Pembangunan Manusia dari Perspektif Islam: Peranan Percukaian, Zakat dan Perbelanjaan Kesihatan dan Pendidikan)*. *08*.

Hassan, M. S., Mahmood, H., Tahir, M. N., Yousef Alkhateeb, T. T., & Wajid, A. (2021). Governance: A Source to Increase Tax Revenue in Pakistan. *Complexity*, *2021*. https://doi.org/10.1155/2021/6663536

Herlambang, M. (2021). Self Assessment Improvement Strategies (Taxpayer Compliance, Taxpayer Inspection, and Tax Morale Approach). *KEUDA (Jurnal Kajian Ekonomi Dan Keuangan Daerah)*, *6*(1), 60–87. https://doi.org/10.52062/keuda.v6i1.1631

Ibrahim, M., & Lawal, S. (2023). *Taxpayers' Compliance Behaviour Under Self-Assessment Basis : A Study of Small and Medium Enterprises (Smes) in Gombe State-Nigeria*. *April 2022*. https://www.researchgate.net/publication/368449603_TAXPAYERS%27_COMPLIANCE_BEHAVIOUR_UNDER_SELF-ASSESSMENT_BASIS_A_STUDY_OF_SMALL_AND_MEDIUM_ENTERPRISES_SMES_IN_GOMBE_STATE-_NIGERIA

Jannah, V. M. (2023). *Pengaruh Norma Subjektif, Lingkungan Sosial dan Tingkat Pendidikan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Non Karyawan*. *3*(2), 1–23. https://jurnal.institute-ehmri.ac.id/index.php/mapan/article/view/134/105

Karwur, J. M., Sondakh, J. J., & Kalangi, L. (2020). Pengaruh Sikap Terhadap Perilaku, Norma Subyektif, Kontrol PerilakuYang Dipersepsikan Dan Kepercayaan Pada Pemerintah TerhadapKepatuhan Wajib Pajak Orang Pribadi Dengan Niat SebagaiVariabel Intervening (Survey Pada KPP Pratama Manado). *Jurnal Riset Akuntansi Dan Auditing "GOODWILL"*, *11*(2), 113–130.

Kemuning, P., Djaelani, Y., & Fala, D. Y. A. S. (2022). The Influence of the Implementation of E-Filling and E-Billing on Individual Taxpayer Compliance with Tax Socialization and Understanding of the Internet as Moderating Variables. *Economics, Business, Accounting & Society Review*, *1*(1), 27–36. https://doi.org/10.55980/ebasr.v1i1.2

Khlif, H., Guidara, A., & Hussainey, K. (2016). Sustainability level, corruption and tax evasion: a cross-country analysis. *Journal of Financial Crime*, *23*(2), 328–348. https://doi.org/10.1108/JFC-09-2014-0041

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Li, P., Chang, Y., Wang, S., & Wong, S. F. (2022). Understanding compliance intention of SNS users during the COVID-19 pandemic: a theory of appraisal and coping. *Ind. Manag. Data Syst.*, *122*, 1560–1591. https://doi.org/10.1108/imds-09-2021-0543

Lihua, D. (2022). An Extended Model of the Theory of Planned Behavior: An Empirical Study of Entrepreneurial Intention and Entrepreneurial Behavior in College Students. *Frontiers in Psychology*, *12*. https://doi.org/10.3389/fpsyg.2022.627818

Madalura, G. H., Fontanilla, M. G., & Lagunilla, A. A. (2023). *Factors Affecting the Tax Compliance Among MSME'S in the Municipality of Cabarroguis*. *2*(1), 1–11.

Madden, T. J., Ellen, P. S., & Ajzen, I. (1992). A Comparison of the Theory of Planned Behavior and the Theory of Reasoned Action. *Personality and Social Psychology Bulletin*, *18*, 3–9. https://doi.org/10.1177/0146167292181001

Mahendra, M. B., & Oktaviani, R. M. (2022). *Determinan Niat Wajib Pajak Perspektif Theory of Planned Behavior*. *13*(1), 231–240.

Mahrurotul Fikriyah, T., & Trisnaningsih, S. (2022). Mengungkap Perilaku Wajib Pajak Orang Pribadi dengan Pelaporan Sistem E-Filing Lintas Generasi. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, *5*(4), 1567–1577. https://doi.org/10.47467/alkharaj.v5i4.1773

Mahyarni. (2013). Theory of Reasoned Action dan Theory of Planned Behavior (Sebuah Kajian Historis tentang Perilaku). *Jurnal EL-RIYASAH*, *4*(1), 13. https://doi.org/10.24014/jel.v4i1.17

Maruak, D., Azyyati, Shamsul, M. Z., Aida, M., & Hidayah, N. (2022). Tax Compliance Measurement Among Taxpayers Of UiTM Kedah Staff. *Voice of Academia*, *18*(2), 152–163.

Masunga, F. J., Mapesa, H. J., & Nyalle, M. A. (2020). Quality of E-Tax System and Its Effect on Tax Compliance (Evidence From Large Taxpayers in Tanzania). *International Journal of Commerce and Finance*, *6*(2), 145–158.

Ms, H. (2019). *The Reasoned Action Approach and the Theories of Reasoned Action and Planned Behavior*. https://doi.org/10.31234/osf.io/6uszk

Nemmy, & Efriyenti, D. (2023). *Pengaruh Penghasilan, Pengetahuan, Serta Persepsi Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan (PBB)*. *6*(1), 910–921. https://doi.org/10.37531/sejaman.v6i1.3769

Nguyen, T. T. D., Pham, T. M. L., Le, T. T., Truong, T. H. L., & Tran, M. D. (2020). Determinants influencing tax compliance: The case of Vietnam. *Journal of Asian Finance, Economics and Business*, *7*(2), 65–73. https://doi.org/10.13106/jafeb.2020.vol7.no2.65

Novianti, A. F., & Uswati Dewi, N. H. (2018). An Investigation of the Theory of Planned Behavior and the Role of Tax Amnesty in Tax Compliance. *The Indonesian Accounting Review*, *7*(1), 79. https://doi.org/10.14414/tiar.v7i1.961

Nugroho, V., Oktrina, L., & Soekianto, T. (2020). Pengaruh Kesadaran Perpajakan, Sikap Rasional, Dan Sanksi Denda Terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi Dan Pembangunan*, *11*(2), 88–94. https://doi.org/10.22373/jep.v11i2.102

Nurlatifah, S., & Nisa, F. (2019). Analisis Pelaksanaan Self Assessment System Dan Kepatuhan Wajib Pajak Badan Dalam Rangka Meningkatkan Penerimaan Pajak Pada Kantor Pelayanan Pajak Bekasi Barat. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, *6*(2), 70–82. https://doi.org/10.35137/jabk.v6i2.297

Nurlis, N., & Ariani, M. (2020). Tax Awareness Moderates Knowledge and Modernization of Tax Administration on Tax Compliance, Survey on MSME taxpayers in South Tangerang City, Indonesia. *International Journal of*

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Management Studies and Scoial Science Research, *2*(5), 250–259. www.ijmsssr.org

Obaid, M. M., Ibrahim, I., & Udin, N. M. (2020). Determinants of SMEs Tax Compliance in Yemen: A Pilot Investigation. *IOSR Journal Of Humanities And Social Science (IOSR-JHSS*, *25*(1), 64–75. https://doi.org/10.9790/0837-2501016475

Oboh, T., & Otululugbu, P. O. (2021). *Factors Affecting Tax Compliance Behaviour Under Self-Assessment Scheme in Nigeria*. *3*(February), 119–128.

Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Anyetei, L. (2020). What Factors Influence the Intentions of Individuals to Engage in Tax Evasion? Evidence from Ghana. *International Journal of Public Administration*, *43*(13), 1143–1155. https://doi.org/10.1080/01900692.2019.1665686

Pangestu, F., & Rusmana, O. (2012). *Analisis Faktor-Faktor Yang Berpengaruh Terhadap Tax Compliance Penyetoran Spt Masa*. *1*, 1–23.

Qomariyah, I. J., & Riduwan, A. (2023). *Pengaruh Sosialisasi Pajak, Pengetahuan Pajak, Pemeriksaan Pajak, Sanksi Perpajakan Terhadap Kepatuhan WPOP*. http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/5144

Rahayu, S. K. (2013). Perpajakan Indonesia, Konsep dan Formal. *Graha Ilmu: Yogyakarta*.

Rahayu, S. K. (2017). Perpajakan (Konsep dan Aspek Formal). *Bandung: Rekayasa Sains*.

Ramandey, L. (2020). *Perpajakan Suatu Pengantar*. Deepublish Publisher.

Ramdhani, D., Wibowo, W. Y., Suryani, P., & Prabowo, B. (2019). Pengaruh Moral, Frekuensi Pelatihan Pelaporan Perpajakan, dan Norma Subjektif terhadap Kepatuhan Pajak Melalui Pemahaman Akuntansi pada Pelaku Usaha Mikro KPP Pratama Cilegon. *STATERA: Jurnal Akuntansi Dan Keuangan*, *1*(2), 14–31. https://doi.org/10.33510/statera.2019.1.2.14-31

Robbins, B., & Kiser, E. (2020). State coercion, moral attitudes, and tax compliance: Evidence from a national factorial survey experiment of income tax evasion. *Social Science Research*, *91*(February), 102448. https://doi.org/10.1016/j.ssresearch.2020.102448

Saepuloh, D., Mulatsih, S. N., & Sutarjo. (2019). The Influence of Economic Growth, BI Rate, and Inflation and the Impact on Direct Foreign Investment in Indonesia in 2010-2017. *KnE Social Sciences*, *3*(13), 1172. https://doi.org/10.18502/kss.v3i13.4275

Sani, A., & Habibie, A. (2017). Pengaruh Moral Wajib Pajak, Sikap Wajib Pajak Dan Norma Sujektif Terhadap Kepatuhan Pajak Melalui Pemahaman Akuntansi. *Encyclopedia of Systems Biology*, *5*(2), 1646–1646. http://repository.stie-mce.ac.id/id/eprint/1463

Sanita, N. M. M., Yasa, I. N. P., & Atmadja, A. T. (2018). Pengaruh Norma Subjektif Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Empiris pada Kantor Bersama SAMSAT Kabupaten Buleleng). *JIMAT (Scientific Journal of Accounting Students Undhiksha)*, *9*(1), 145–154. https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/20475

Saputri, A. M., & Khoiriawati, N. (2021). Pengaruh Pengetahuan Pajak, Sikap, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *SOSEBI: Jurnal Penelitian Mahasiswa Ilmu Sosial, Ekonomi, Dan Bisnis Islam*, *1*(1), 14–23. https://doi.org/10.21274/sosebi.v1i1.4917

Schoeman, A. H. A., Evans, C. C., & Du Preez, H. (2022). To register or not to register for value-added tax? How tax rate changes can influence the decisions of small businesses in South Africa. *Meditari Accountancy Research*, *30*(7), 213–236. https://doi.org/10.1108/MEDAR-05-2021-1309

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Sejati, F. R., Sonjaya, Y., Pertiwi, D., & Wahyuni, S. (2023). *Apa saja faktor penentu penggelapan pajak ? Studi pada wajib pajak pribadi di Kota Jayapura*. *5*, 243–258. https://doi.org/10.20885/ncaf.vol5.art28

Sharma, M. K. (2007). Theory of Reasoned Action & Theory of Planned Behavior in Alcohol and Drug Education. *Journal of Alcohol and Drug Education*, *51*, 3. https://psycnet.apa.org/record/2007-07484-001

Sideridis, G. D., Kaissidis, A., & Padeliadu, S. (1998). Comparison of the theories of reasoned action and planned behaviour. *British Journal of Educational Psychology*, *68*, 563–580. https://doi.org/10.1111/J.2044-8279.1998.TB01312.X

Songgubun, E. E. R., Lontoh, M. P., & Sumampouw, O. (2022). Analisis Penerapan Pajak Hotel atas Rumah Kost dengan Self Assessment di Kota Tomohon. *Jurnal Akuntansi Manado (JAIM)*, *3*(1), 11–22. https://doi.org/10.53682/jaim.v3i1.2472

Sritharan, N., & Salawati, S. (2019). Economic Factors Impact on Individual Taxpayers' Tax Compliance Behaviour in Malaysia. *International Journal of Academic Research in Accounting*, *9*(2), 172–182. https://doi.org/10.6007/IJARAFMS/v9-i2/6166

Surugiu, M. R., Mazilescu, C. R., & Surugiu, C. (2021). Analysis of the tax compliance in the eu: Vecm and sem. *Mathematics*, *9*(17), 1–19. https://doi.org/10.3390/math9172170

Taing, H. B., & Chang, Y. (2021). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. *International Journal of Public Administration*, *44*(1), 62–73. https://doi.org/10.1080/01900692.2020.1728313

Taufiqurahman, D. F. (2019). Kualitas Pemeriksaan Pajak Dan Pelaksanaan Perencanaan Pajak Terhadap Pelaksanaan Self Assessment System. *Elibrary.Unikom.Ac.Id*, 1–7.

Terrefe, M. (2016). A Close Scrutiny of Self-Assessment System and its Impact on the Tax Compliance Level of Taxpayers : The Case of Wolaita Zone. *American Scientific Research Journal for Engineering, Technology, and Sciences (ASRJETS)*, *20*(1), 78–103.

Tewari, A. (2023). *A Comparative Analysis of the Theory of Reasoned Action(TRA) With the Theory of Planned Behaviour(TPB) for the Objective of Understanding Students Entrepreneurial Intention*. https://doi.org/10.36948/ijfmr

Veronika, & Umarta, R. (2023). Pengaruh kesadaran membayar pajak dan faktor lainnya terhadap kepatuhan wajib pajak. *Trisakti School of Management Reopsitory*, *20*.

Vincent, R. C. (2022). Vertical taxing rights and tax compliance norms. *Journal of Economic Behavior and Organization*, *205*, 443–467. https://doi.org/10.1016/j.jebo.2022.11.003

Wahyudin, D., Tyas, I. R., Atmojo, A., Andrayanti, I., & Julina, F. (2022). The Effectiveness of Tax Audit as a Self Assessment System Supervision Measures and Tax Revenue Support (Study at the Large Tax Office 4). *Ilomata International Journal of Tax and Accounting*, *3*(3), 258–271. https://doi.org/10.52728/ijtc.v3i3.501

Wahyuni, M. A., Julianto, I. P., & Dewi, N. W. Y. (2019). *The Examination of Tax Evasion Behavior of Tax Payers from The Perspective of Planned Behavior Theory*. *69*(Teams 2018), 45–51. https://doi.org/10.2991/teams-18.2019.9

Wang, S., Chen, Y., & Wan, Y. (2022). English as a Foreign Language Learners' Academic Achievement: Does Creativity and Self-Efficacy Matter? *Frontiers in Psychology*, *13*. https://doi.org/10.3389/fpsyg.2022.877679

Yuniarni, R. K., Aristantia, S. E., & Junjunan, M. I. (2022). the Effect of Taxation Rational Attitude, Religiusity, and Ethics on Taxpayer Compliance. *Journal of Accounting, Entrepreneurship and Financial Technology (Jaef)*, *4*(1), 1–14. https://doi.org/10.37715/jaef.v4i1.2633

ISSN: 2247-6172
Review of Applied Socio- Economic Research
(Volume 28, Issue 2/ 2024), pp. 116-135
URL: http://www.reaser.eu
e-mail: editors@reaser.eu

Yunus, Y. N., Bulutoding, L., & Umar, M. (2020). Pengaruh Pemahaman Perpajakan Dan Self Assessment System Terhadap Tax Evasion. *ISAFIR; Islamic Accounting and Finance Review*, *1*, 83–96.

Yusuf, M., Menne, F., & Yusuf, Y. Y. (2020). Tax Amnesty Sebagai Moderator Pengaruh Perceived Behavioral Control Terhadap Wajib Pajak. *Inovator*, *9*(1), 55. https://doi.org/10.32832/inovator.v9i1.2975

Zakiah, Ilham, & Denka, V. S. (2023). *Pengaruh Sikap , Norma Subjektif , dan Perceived Behavioral Control Terhadap Kepatuhan Wajib Pajak Pada Masa Pandemi Covid-19*. *5*(1), 91–104.

Zhiwei, L., Huang, Z., Wenjiao, C., Qing, Z., & Weiqi, H. (2020). How Does Propaganda Affect Tax Compliance: An Empirical Study Based on the Theory of Planned Behavior in China. *Social Sciences*, *9*(5), 175. https://doi.org/10.11648/j.ss.20200905.16

Manuscript received: 22.12.2023

Manuscript received in revised form: 10.07.2024

Manuscript accepted: 17.07.2024