

The Impact Of Self-Assessment System On tax Payment Through Tax Control As Moderation Variables

Martinus Robert Hutauruk, Imam Ghozali, Yacobus Sutarmo, Ali Mushofa, Suyanto, M. Astri Yulidar, Wahyu Yanuarta

Abstract: Income tax is one tax element that contributes greatly to the country. The purpose of this study is to analyze the effect of the self-assessment system and tax control and tax control as a mediator on tax payments. This study took respondents from 188 medium and large industrial companies in the province of East Kalimantan. Retrieval of primary data through a questionnaire using a semantic differential with a scale range of seven. Respondents who answered the questionnaire reached 95% or as many as 179 companies. The analysis technique is to use the SEM PLS approach through Smart PLS 3.2.8 software. The study results show that self-assessment and tax control have a significant influence on tax payments, and in this case, tax control can also be a mediator that strengthens the relationship between self-assessment system and tax payments.

Index Terms: Self-Assessment system, Tax Control, Paying of Tax.

1 INTRODUCTION

Tax has a very important role for the progress of a country, such as tax the main function as a budgeting whereas the largest source of state funding is used to input funds into the state treasury in accordance with applicable law, the also a regulator, and a trade redistribution stability tool that functions to develop state infrastructure. The definition of tax compliance s that taxpayers have the willingness to fulfill their tax obligations following applicable regulations without the need for examinations, careful investigations, warnings or threats, in applying both legal and administrative sanctions (James and Alley, 2002). Taxpayer awareness of the taxation function as state funding is needed to improve taxpayer compliance. The community must be aware of its existence as citizens and must always uphold the UUD 1945 constitution as the legal basis for organizing the state (Munari, 2005). In this study, which uses a tax collection system with a Self Assessment System, in which tax awareness is measuring by the ability of taxpayers to understand or try to understand all the provisions of tax regulations, complete tax forms as completely, clearly and accurately in payment of tax owed, payment of taxes as state income, accuracy of paying taxes, obligation to pay taxes and paying taxes without coercion.

- Dr. Martinus Robert Hutauruk, M.M., Ak., CA, Lecturer at Economic and Business Faculty, University of Widya Gama Mahakam, Samarinda, Indonesia, Email: martinrioindra@yahoo.com.
- Prof. Imam Ghozali, M.com, Ak., CA, Ph.D., Lecturer at Economic and Business Faculty, University of Diponegoro, Semarang, Indonesia, Email: ghozali_imam@yahoo.com.
- Dr. Yacobus Sutarmo, M.M., Lecturer at Economic and Business Faculty, University of Widya Gama Mahakam, Samarinda, Indonesia.
- Dr. Ali Mushofa, M.M., Lecturer at Economic and Business Faculty, University of Widya Gama Mahakam, Samarinda, Indonesia.
- Suyanto, S.E., M.Si., Lecturer at Economic and Business Faculty, University of Widya Gama Mahakam, Samarinda, Indonesia.
- M. Astri Yulidar, S.E., M.M., Lecturer at Economic and Business Faculty, University of Widya Gama Mahakam, Samarinda, Indonesia.
- Wahyu Yanuarta, S.E., M.Kom., Lecturer at University of Mulia, Samarinda, Indonesia.

Unrealized tax payments, of course, have various reasons that can indicate tax evasion. Mitigation of tax evasion can be achieved through fiscal policy measures and specialized by agencies, which are authorized to prevent and fight against tax evasion (Mardiasmo, 2009). Institutions that are authorized to prevent and eradicate tax evasion will analyze based on the provisions of the place, role, and limits provide by fiscal control to identify practical solutions that make them more efficient. The possibility of tax avoidance will exist as long as there are taxes that must be paid by taxpayers and, regardless of the steps taken towards this phenomenon there will always be new and newer methods used by individuals and legal entities to avoid partial or total payment of tax obligations. as they are budgeted. The income tax performance in East Kalimantan province can describe the following table:

Table 1 East Kalimantan Central Taxation Target and Realization 2017-2018 (billion Rp)

Jenis	2017			2018		
	Target	Real	%	Target	Real	%
Income	12,686.	9,181.	72.3	12,577.	11,007.1	87.5
Tax	77	26	7	34	7	2
Total	12,686.	9,181.	72.3	12,577.	11,007.1	87.5
	77	26	7	34	7	2

Source: Kanwil DJP Kaltim and Kanwil DIBC Kalbagtim

The taxation performance, especially in income tax in East Kalimantan in the period of 2017 to 2018, has a significant fluctuation. Initially, the realization in 2017 reached 72.37% of the target, so that in 2018 the target, is lowered by 0.86% from 2017. However, the income tax realization in 2018 only reached 87.52% of the targeting. This condition shows that income from income tax is not optimal.

2 LITERATUR REVIEW

2.1 Indonesian Taxation Overview

Since the change in the provisions of tax legislation in 1983 (Indonesian taxation reform) replaced the taxation regulations made by the Dutch colonial (PPs 1925 ordinance and PPd 1944 ordinance), Indonesia has changed its tax collection

system also from the Official Assessment system to the Self Assessment system. Trust is given to taxpayers to calculate, calculate, pay, and self-report the amount of tax that should be owed based on tax legislation. In 1983 Indonesia experienced tax reform. Starting with tax reform to date, tax regulations, especially income tax (PPH), have been amended several times. Income tax was first regulated in Indonesia by Law No. 7 of 1983 to date there have been four changes. Changes that often occur in tax regulations are intended to broaden the tax base and maximum tax potential. The government has made a new tax policy in terms of an increase in income tax, namely Government Regulation (PP) Number 46 of 2013 concerning Income Tax on income from businesses that are earned by taxpayers who have a certain gross income, which was applied to start July 1, 2013. This PP provides tax rates amounting to 1% of the taxpayer turnover that does not exceed 4.8 billion in a year tax period. This PP is made by the government so that taxpayers become more obedient, then they are encouraged to carry out tax obligations so that tax revenue targets can be achieved.

2.2 Self-Assessment System

According to this taxation system, the amount of tax owed determine by the taxpayer. In this case, the activity of calculating, depositing, and reporting the tax due is carried out by the taxpayer. The role of the tax collection institution is only to supervise through a series of supervisory and law enforcement actions or tax inspections and investigations (Mardiasmo, 2016). According to the results of a study conducted by Kaur, Self-Assessment System (SAS) taxpayers are required to assess their tax obligations and to file tax returns correctly. Most countries, namely Sri Lanka, Pakistan, Indonesia, Australia, New Zealand, and the United Kingdom, have implemented SAS and take advantage of future opportunities in this regard. So it is recommended that India reviews the practicality of this system and the current system must be revised while taking into account the Self-Assessment System (Kaur, 2016). Loo and Ho examined the competency of Malaysian salaried individuals with Self-Assessment System. They measured the tax knowledge of individuals in terms of chargeable income, exemptions, reliefs, rebates and tax credits. For their study, they concluded that tax knowledge of the respondents incompetent to work for the Self-Assessment System (Loo, McKerchar and Hansford, 2010). Based on these descriptions that concluded the taxation system with a self-assessment system has some risks, so it requires a good supervision level from the taxation institution.

2.3 Tax Control

Many violations occur in the form of tax evasion that occurs as a result of failure to comply with tax obligations under the law. Efforts are needed to combat tax evasion. Tax avoidance is more difficult to prove than other antisocial measures, and this is why penalties to combat tax avoidance must be regulated so that taxpayers have the burden of proving the correctness of the calculated tax and that tax sanctions are groundless (Pop loan, 2011). Good tax services will encourage taxpayer compliance to carry out its tax obligations. To be able to improve taxpayer compliance by listening, finding out, and trying to fulfill what is desired by taxpayers related to their tax rights and obligations. The means to listen to taxpayers' voices or voices in many countries is known by the name of the Tax Ombudsman or in the United States known as the National

Taxpayer Advocate, with the slogan "Your Voice the IRS" (Bentley, 2019). Increasing taxpayer compliance is the main goal to be achieved by various tax authorities in the world. To achieve this goal, the best possible service, believed to be able to encourage taxpayer compliance in paying taxes. As the name implies, institutions such as supervisory committees or ombudsmen are established to supervise (i) individuals who carry out public activities and (ii) oversight of administrative procedures and public policies that deviate from good governance. As a supervisory institution, ideally, the position of the tax supervisor or tax ombudsman committee should be independent of the agency supervising. In the opinion Leon Yudkin, the tax monitoring committees may not be placed in executive agencies because they will create conflicts of interest (Leon Yudkin, 1971). By looking at the various views outlined above, the strategic role that can be carried out by the Tax Supervision Committee in Indonesia which basically consists of four main things, namely: (i) taxation legislation and taxation law-making, (ii) tax administration procedures, (iii) provisions regarding the settlement of tax disputes, (iv) provisions concerning the power of taxpayers, and other issues. It was concluded that providing the best possible service to taxpayers would increase taxpayer compliance levels. The high level of taxpayers' compliance will automatically increase taxation. The role of the Tax Supervisory Committee is to ensure that taxpayers have been served as well as possible by the Directorate General of Taxes. Thus there is a synergy between the Directorate General of Taxes and the Tax Supervisory Committee. Based on the Regulation of the Peraturan Dirjen Pajak Nomor 170/PJ/2007 tanggal 11 Desember 2007, Tax Counseling is a means provided for taxpayers to clarify the data contained in the Appeal Letter. Counseling is a form of increased tax revenue, to create transparency in the process of supervision over the utilization of taxpayer data.

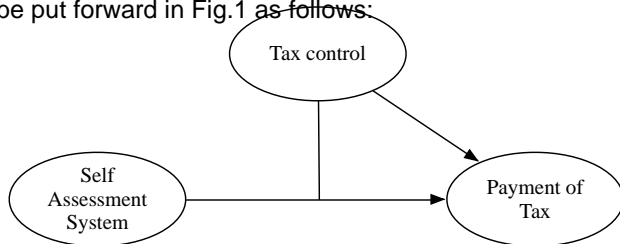
2.4 Payment of Tax

The most potential source of state revenue in Indonesia is tax revenue. Tax revenue will be used to finance development and improve the welfare of all Indonesian people. One tax revenue comes from Income tax, which is divided into two, namely the Income Tax derive from the Agency and the Income Tax derived from an individual taxpayer. To increase tax revenue, among others the tax authority extends and intensifies tax revenue. Extensification has done by increasing the number of active taxpayers. Meanwhile, intensification can be done by increasing taxpayer compliance and encouraging the quality of the taxation apparatus, excellent service to taxpayers, fostering taxpayers, administrative supervision, inspection, investigation, passive and active billing, and law enforcement. The definition of tax compliance in its most simple form is usually cast in term of the degree version relate which taxpayer comply with the tax law. However, like many such concepts, the meaning of compliance can be seen almost like a continuum of definition and on to even more comprehensive version relating to taxpayer decision to conform to the wider objectives of society as reflected in tax policy (James and Alley, 2002). Tax compliance is an important component in increasing tax payments and receipts. Tax compliance reflects the availability of individuals to carry out payment of their tax obligations. In this case, there are many factors that can affect tax compliance both economic factors and non-economic factors. Among these factors, a strict sanction is also needed

to encourage people to carry out their obligations to pay taxes and not to do tax avoidance and tax evasion. Someone who has good morals has good ethics, tends to obey the rules. Likewise, orientation values and even risk choices will determine one's steps. On the other side, situational factors also play a role in shaping a person's behavior patterns in determining their steps. Situational aspects of bias are concerns with audit sanctions, fairness, and fairness (Trivedi et al, 2003). Various countries naturally face diverse kinds in the implementation of each tax system. Taxation requirements vary concerning legislative policies and institutions, administrative practices, and culture so that no specific standards are obtaining. In connection with efforts to improve tax compliance

2.5 Research Framework

Based on the description of study, the research framework can be put forward in Fig.1 as follows:



Source: Model Conceptual

Fig 1. Reseach Conceptual Model

2.6 Hypothesis

Hypothesis of the study as follow:

H1: There is are relationship between self-assessment system

on payment of tax.

H2: There is are relationship between tax control on payment of tax.

H3: The tax control can moderate the self-assessment with

payment of tax.

3 METHODOLOGY

3.1 Population and Sample

The population in this study was taken based on BPS East Kalimantan 2018 data (Kaltim, 2019), where the number of medium to large scale industries in East Kalimantan province was 188 companies. The sample taken in this study is the entire population.

3.2 Data Collection and Analysis

The questionnaire has been designed using a differential semantic scale model, which is by measuring in a range of 7 measurement scales, from the best to the worst (U. Sekaran, 2016). Furthermore, to make confirmation about the respondent's email and address at the local tax office and east Kalimantan central bureau of statistics office (BPS). In this study, primary data collection through questionnaire media with semantic differential scale seven ranges (Fishbein and Ajzen, 1975), so that as many as 188 questionnaires were distributed by email in several locations of East Kalimantan Province. The results of returning questionnaire sheets from

respondents showed that only 95% or reached 179 (rounding up) of all respondents sent back the questionnaire sheets. The analysis technique used in this study is a quantitative test through structural equation modeling, which is solved by SEM analysis through Partial Least Square/PLS (Wold, 1982), (Chin, Wynne, 1999).

4 ANALYSIS AND FINDINGS

4.1 Validity and Reliability Analysis

The study analysis results have passed data validity and reliability. In the validity test using the Pearson correlation method or the Corrected item-total Correlation method, it shows that all values of all item items (19 items) with a significance level of 0.05 with a 2-sided test are valid, where the all variable indicators r-count value is greater than r-table or > 0.1459 . Likewise, with data reliability testing using Cronbach's Alpha method, it shows that all data are reliable. Cronbach's Alpha value for self assessment system was 0.972, for tax control was 0.926, and for payment of tax was 0.924. Cronbach's Alpha standard values for all variables are above or > 0.70 . The result shows that the research instruments are the entirely reliable and acceptable direction (Nunnally and Bernstein, 1994) or which represents that internal consistency exists among all the elements of each scale. In this study, all 188 questionnaire sheets were distributed to all respondents.

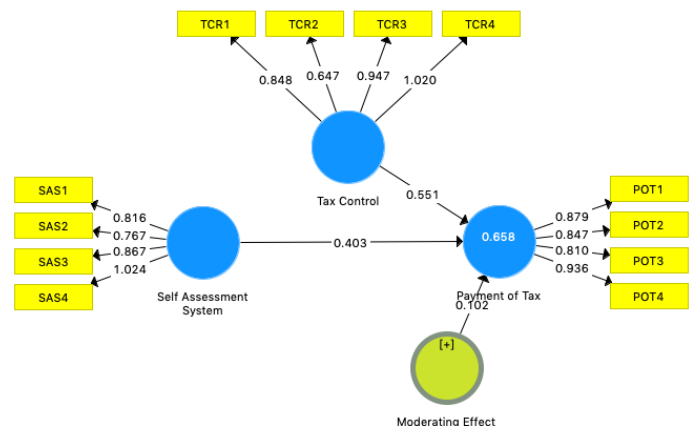
4.2 SEM PLS Analysis

This study uses moderation effect analytical techniques. In general, the moderating effect shows the interaction between exogenous variables (predictors), and moderator variables in influencing endogenous variables (Baron and Kenny, 1986). Structural Equation Modeling is used to test the data using Smart PLS Version 3.2.8 software (Ghozali I dan Latan H, 2015).

4.3 Model Output (Outer Model)

The model measurement examines the manifest variables for the latent variables, as shown in Figure 1

:



Source: Output SEM PLS – Smart PLS 3.2.8.

Fig. 2 Outer Model

The results of the outer loading value can be seen in the following Table 1 as follow:

Table 1 Outer Loadings

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
POT1	0.879	0.878	0.028	31.502	0.000
POT2	0.847	0.845	0.030	28.487	0.000
POT3	0.810	0.811	0.051	15.988	0.000
POT4	0.936	0.934	0.027	34.147	0.000
SAS1	0.816	0.814	0.048	16.879	0.000
SAS2	0.767	0.766	0.053	14.537	0.000
SAS3	0.867	0.868	0.050	17.209	0.000
SAS4	1.024	1.023	0.038	27.196	0.000
SAS*TCR	1.000	1.000	0.000		
TCR1	0.848	0.847	0.043	19.835	0.000
TCR2	0.747	0.642	0.087	7.468	0.000
TCR3	0.947	0.945	0.029	32.603	0.000
TCR4	1.020	1.018	0.028	36.709	0.000

Source: Output SEM PLS – Smart PLS 3.2.8.

Based on the output results in Figure 1 and Table 1 above, it can be seen that all constructs with reflexive indicators produce a loading factor value > 0.70, which means that all construct indicators are valid. From the outer loading results above, it can be seen, that in fact, all construct indicators in the model are valid, where the T-statistic values generated above or >1.96, Chin (1998), (W. W. Chin, 2010), Hair et al. (2011), Hair et al. (2012).

4.3 Evaluation The Outer Model

Evaluation of the outer reflexive construct model, which is represented by the value of Cronbach's Alpha, Composite Reliability and Average Variance Extracted (AVE), can be presented in Table 2 as follows:

Table 2 Cronbach Alpha, Composite Reliability and Average Variance Extracted (AVE)

	Cronbach Alpha	Composite Reliability	AVE
Payment Tax	0,925	0,925	0,756
Self-Assessment System	0,928	0,927	0,764
Tax control	0,926	0,928	0,768

Source: Output SEM PLS – Smart PLS 3.2.8.

The value of Cronbach Alpha and composite reliability produced by all constructs is very good, or above > 0.70, and so it can be concluded that all construct indicators are reliable or meet the reliability test. Likewise, the AVE value generated by all reflexive constructs is above > 0.50, so that it meets the requirements of convergent validity and reliability, (Chinn, 1998), Chin (2010b), (Hair, Ringle and Sarstedt, 2011), (Hair et al., 2012).

4.4 Path Coefficient

The path coefficient results from the model can be displayed as follows:

Table 3 Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Moderating Effect 1					
-> Payment of Tax	0.102	0.098	0.047	2.150	0.032
Self-Assessment System -> Payment of	0.403	0.405	0.075	5.375	0.000

Tax					
Tax Control -					
> Payment of Tax					
	0.551	0.545	0.083	6.636	0.000

Source: Output SEM PLS – Smart PLS 3.2.8.

Based on the results of the path coefficients on the Table 3 above, it can be seen that all variables significantly influence. The results all t-statistics value > 1.96, and this means that the tax control variable can moderate the relationship between the self-assessment system and the payment of tax.

4.5 Evaluation The Inner Model

The evaluation of the inner model is through the acquisition of r square value.

Table 4 R Square

	R Square	R Square Adjusted
Payment of Tax	0.658	0.652

Source: Output SEM PLS – Smart PLS 3.2.8.

From the results of the above output, it can be seen that the R-Square value generated is 0.658 which means that the influence of the self-assessment system and tax control variables on payment of tax with tax control as a moderator variable is 65.8% and the rest 34.2 % is influenced by other variables outside this research model. Based on the results of the statistical analysis conducted showed that the self-assessment system has a significant effect on the payment of tax or with a t-statistic value of 5.375 > 1.96 or a p-value of 0.000 < 0.05. These results also show that H1 was accepted. Likewise, tax control is also able to significantly influence the payment of tax or with a t-static value of 6.636 > 1.96 or a p-value of 0.000 < 0.05. These results show that H2 was accepted. Furthermore, in this case, the tax control is also able to moderate the self-assessment system against the payment of tax or with a t-statistic value of 2.150 > 1.96 or a p-value of 0.032 < 0.05. This result shows that H3 was accepted. Overall, tax control with a t-statistic value of 6,636 or the largest of the other exogenous variables is the dominant variable influencing and able to be a moderating variable or strengthening the relationship between the self-assessment system and the payment of tax.

5 DISCUSSION

The results of the SEM PLS approach analysis show that the self-assessment system and tax control simultaneously have a positive and significant effect on payment tax with an r-square level of 0.658 or also show the contribution of influence of 65.8%. Furthermore, the partial effect of each variable described as follows:

5.1 The Impact of Self-Assessment System on Paying of Tax.

The analysis shows that the valuation analysis itself has a positive and significant effect on tax payments, and this proves that H1 or the first hypothesis is accepted. The higher the influence of the self-assessment system can be done, then higher tax payment. This shows, through the self-assessment system, taxpayers feel more independent and able to manage time for tax administration more freely without any element of

pressure but also have reasonable accountability. The findings of this study are also able to confirm the results of the Kaur study (2016), where the self-assessment system can have an impact on taxpayers and can run well in Asian countries, the majority of which use this system. This system is also in line with the local culture so that it is acceptable by taxpayers. However, the results of this study contradict the findings of previous studies conducted by Loo et al. (2010), where through a taxation self-assessment system, many taxpayers in Malaysia do not have the competence to do their taxation. Based on the study results and its comparison with previous researchers, it can be seen that the taxation system with a self-assessment system generally can be applied in Asian countries, except for certain countries. There is influenced by the state system in force and cultural elements that have been integrating into society. Seeing the fact that the realization of tax payment has not reached the target also shows that not all taxpayers have implemented the system's self-assessment procedures properly. Taxpayers tend to consider the self assessment system as a gap to avoid tax.

5.2 The Impact of Tax Control on Paying of Tax.

Tax control can have a positive and significant effect on paying off the tax. The results of this study are also able to confirm that the second hypothesis proposed or H2 is accepted. The results of this study are in line with the opinion in previous research conducted by Pop loan (2011), where through a certain regulation will be able to reduce tax evasion and tax avoidance, so that tax payments will proceed accordingly. Tax compliance is expected to refer more to voluntary compliance, which includes the level of awareness to comply with applicable tax regulations without being accompanied by action activities of the tax authority and to be consistent in carrying out something implied by the tax rules. Indicators of tax compliance in the self-assessment system are base on fulfilling the taxpayer's obligation to report all income accurately in the Notification Letter (SPT). Besides, based on the Regulation of the Peraturan Dirjen Pajak Nomor170/PJ/2007 tanggal 11 Desember 2007, it shows that through tax counseling, it will be for taxpayers to clarify tax issues. Therefore, a condition that is not burdensome for one party or can create transparency in the process of payment and tax utilization will be achieved. Tax controls are carried out correctly will be able to build good relationships with taxpayers, and also the aim that taxpayers will better understand tax payments. The problem of not achieving the income tax target shows that the existing tax control is not running optimally. Thus, the existing tax control system needs to be evaluated in depth so that the exact cause can be known.

5.3 Moederaring of Tax Control on Paying of Tax

The tax control in this study results can moderate or provide a link between the self-assessment system on paying of the tax. This result shows that the third hypothesis or H3 can be accepted. The Self-Assessment System is a tax collection system that imposes a tax amount that needs to be approved by the tax it has. In other words, the taxpayer is the party who actively participates in calculating, paying, and reporting the tax amount to the Tax Service Office or through the online administration system that has been created by the government. Supervision in this matter is not only carried out by the tax office, but the tax office is supervised again by the

authorities or ombudsman. Through supervision conducted in layers, it shows that tax control is able to run well so that the ultimate goal to achieve taxpayer payments from taxpayers is getting better. This is in line with the opinion expressed by Leon Yudkin (1971), where through an independent committee or ombudsman, it will be better able to help taxpayers solve tax administration problems that are relatively complicated so that it will have an impact on the smooth operation of tax payments. Besides, the tax office has actively provided guidance and counseling as well as tax consultations. Thus this will be able to be a good intermediary and strengthen the relationship between the tax self-assessment system and the paying of tax. Through improvements to the tax control system, it will also be able to increase the awareness of taxpayers to pay tax according to the self-assessment system that they have done independently.

6 CONCLUSION

Based on the discussion results above, it can be concluded that the self-assessment system has a positive and significant effect on paying of tax. Besides, tax control also has a positive and significant effect on paying of tax. Tax control in this case as a mediator variable also has a positive and significant effect on paying of tax. This also shows that tax control can streng of the self-assessment system on payment of tax. The positive and significant influence of self-assessment and tax control on paying of tax, as well as tax control as a moderation between self-assessment and paying of tax, if associated with the realization of paying of tax, also shows that income taxpayers do not yet have a high awareness towards taxation. There are indications of a tendency for tax fraud and avoidance by taxpayers to take advantage of the existing situation.

ACKNOWLEDGMENT

This research was supported financially by university of Widyagama Mahakam Samarinda and co-authors. The author also wishes to thank all the respondents who participated in this study. Especially for my wife and sons... I love you all forever...

REFERENCES

- [1] Baron, R.M., and Kenyy, D.A. 1986. "The Moderator-Mediator Variable Distiction in social Psychological Research: Consptual, Strategic, and Statistical Considerations," *Journal of Personality and Social Psychology* (51:6), pp. 1173 - 1182.
- [2] Bentley, D. (2019) 'Timeless principles of taxpayer protection: How they adapt to digital disruption', *eJournal of Tax Research*.
- [3] Chin, Wynne, N. P. (1999) 'Structural Equation Modeling Analysis with Small Samples Using Partial Least Square', *Statistical strategies for small sample research*.
- [4] Chinn, W. W. (1998) 'The Partial Least Squares Approach to Structural Equation Modelling', *Modern Methods for Business Research*.
- [5] Fishbein, M. and Ajzen, I. (1975) 'Strategies of Change: Active Participation', *Belief, attitude, intention, and behavior: An introduction to theory and research*.
- [6] Ghozali, Imam dan Latan, Hengky. 2015. *Partial Least Squares, Konsep, Teknik Dan Aplikasi Menggunakan*

- Program SmartPLS 3.0, Untuk Penelitian Empiris. Badan. Penerbit Universitas Diponegoro Semarang.
- [7] Hair, J. F. et al. (2012) 'An assessment of the use of partial least squares structural equation modeling in marketing research', *Journal of the Academy of Marketing Science*. doi: 10.1007/s11747-011-0261-6.
- [8] Hair, J. F., Ringle, C. M. and Sarstedt, M. (2011) 'Journal of Marketing Theory and Practice PLS-SEM: Indeed a Silver Bullet', *Journal of Marketing Theory and Practice*. doi: 10.2753/MTP1069-6679190202.
- [9] James, S. and Alley, C. (2002) 'Tax compliance, self-assessment and tax administration', *Journal of Finance and Management in Public Services*.
- [10] Kaltim, B. (2017) 'Provinsi Kalimantan Timur dalam Angka', *The British Journal of Psychiatry*. doi: 10.1192/bjp.111.479.1009-a.
- [11] Kaur, G. (2016) 'Self-Assessment System of Taxation as a Challenge for India', *International Journal of Advanced Education and Research*.
- [12] Loo, E., McKerchar, M. and Hansford, A. (2010) 'Findings on the Impact of Self Assessment on the Compliance Behaviour of Individual Taxpayers in Malaysia: A Case Study Approach', *Journal of Australian Taxation*.
- [13] Mardiasmo (2009) 'Pengaruh Pelaksanaan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Badan Berdasarkan Persepsi Pemeriksa Pajak Dan Wajib Pajak (Studi Kasus Pada Kpp Pratama Bandung Cicadas)', *Pengaruh Pelaksanaan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Badan Berdasarkan Persepsi Pemeriksa Pajak Dan Wajib Pajak*.
- [14] Mardiasmo (2016) *Perpajakan Edisi Terbaru 2016*, Penerbit ANDI.
- [15] Munari (2005) 'Pengaruh faktor tax payer terhadap keberhasilan penerimaan pajak penghasilan: studi kasus Kpp Batu, Malang', *jurnal nasional manajemen bisnis*.
- [16] Nunnally, J and Bernstein, I.H. 1994. *Psychometric Theory*, New York, McGraw-Hill.
- [17] Peraturan Dirjen Pajak Nomor170/PJ/2007 tanggal 11 Desember 2007
- [18] U. Sekaran, R. B. (2016) *Research Methods For Business. A Skill-Building Approach. Seventh Edition*, *Encyclopedia of Quality of Life and Well-Being Research*. doi: 10.1007/978-94-007-0753-5_102084.
- [19] W. W. Chin (2010) How to write up and report PLS analyses. In V.E. Vinzi, W. W. Chin, J. Henseler, H. Wang (Eds) *Handbook of Partial Least Squares*, Springer. doi: 10.1007/978-3-642-16345-6.
- [20] Wold, H. (1982) 'Soft modelling: the basic design and some extensions', *Systems under indirect observation: Causality-structure-prediction*.