

Ethics of Tax Education Profession in the Perspective of Tri Kaya Parisudha: An Experimental Approach

Putu Riesty Masdiantini^{1,*} Sunitha Devi² I Nyoman Putra Yasa³

^{1,2,3} *Department of Economics and Accounting, Universitas Pendidikan Ganesha, Singaraja, Indonesia*

*Corresponding author. Email: riesty.masdiantini@undiksha.ac.id

ABSTRACT

This study generally aims to obtain empirical evidence regarding the difference in the level of compliance of taxpayers who have taken Ethics-based taxation education (Tri Kaya Parisudha) and those who have not taken Ethics-based taxation education. This research uses an experimental method, in which students will be used as a substitute for taxpayers. The study population was all students of the Faculty of Economics, Universitas Pendidikan Ganesha, accounting undergraduate courses. The sample in this study was selected based on the non-probability method with purposive sampling technique, namely a number of 203 students. The data analysis in this study was carried out using the Mann-Whitney U test. The results showed that there were differences in the level of taxpayer compliance for both who had taken Ethics-based taxation education (Tri Kaya Parisudha) and those who did not take Ethics-based taxation education (conventional learning). The actions in the research will provide an improvement in the way students think about the importance of Tri Kaya Parisudha values through purification of thoughts, words and deeds so that the establishment of ethics, morals and honest behaviour in carrying out an action. The results of this study are expected to be used as a guideline for educators regarding the role of ethics in tax education so as to prevent conditions that are less praiseworthy for taxpayers in the future.

Keywords: *Ethics, Financial inclusion, Taxpayer compliance, Tax education, Tri kaya Parisudha*

1. INTRODUCTION

Education is an activity that is complex, has broad dimensions, and has many variables that affect the success of its implementation. Education is expected to be able to form quality and independent human resources, as well as provide support and change for the development of society, the nation and the state of Indonesia. Education is an important thing in the life of every individual[1]. This is explained in Undang-undang No. 20 Tahun 2003 article 1 concerning the National Education System (Sisdiknas) which explains that education is a conscious and planned effort to be able to improve individual abilities which can later form human characters from the intellectual and personality side that can be utilized by individuals, society and the State. Quality education is one of the things that can improve the quality of human resources[2]. In practice education is not only expected to educate hard skills individuals but also to educate soft skills individuals[3].

One of the human characteristics in education that must be formed is ethics. The contribution of education will color people's behavior both positive and

negative[4]. Tax education is not only a form of technical knowledge and only creates individuals capable of calculating taxes in accordance with the provisions of the Law, but also has a complete personality aspect which should be colored by ethics which are expected to emerge from the educational process taken. Ethics has a great influence on tax science[5]. So far, tax problems in Indonesia are inseparable from taxpayer ethics, even though tax is the highest source of income in the State Budget (APBN) each year [6].

As quoted from <https://www.kemenkeu.go.id> on February 6, 2018, in the 2019 State Budget posture, the amount of state revenue is Rp. 2,143 trillion with revenues from the tax sector of Rp. 1,781 trillion or 83.11%. Given the large amount of revenue from the taxation sector, taxpayer compliance is needed to achieve revenue from the taxation sector[7]. Taxpayer compliance is at the center of the taxation system in Indonesia, because the tax system used in Indonesia is a system self-assessment. In Indonesia, the self-assessment system itself has been implemented for three

decades, however, taxpayer compliance has not shown satisfactory results [8]. The tax ratio can be used to measure the level of taxpayer compliance. The tax ratio in Indonesia, as quoted from <https://www.pajak.go.id> on February 6, 2019, from 2015 to 2017 has always decreased. This seems to be a classic problem that always recurs in the following years [9].

Taxpayer compliance is a condition in which taxpayers fulfill all tax obligations and exercise their tax rights, tax obligations include registering, calculating and paying taxes owed, paying arrears and depositing a notification letter [8]. There are several factors that affect the level of taxpayer compliance in paying taxes, including internal factors that exist in each other and also external factors that come from outside of him [9]. Ethical factor is one of the internal factors that can affect tax compliance [10]. This is the case in education. One way that can be used as a deterrent from various existing tax problems is by refining the role of ethics in tax education. Tax education provided to students is not just theory and practice, but also needs to re-upload awareness of ethics which is certain to intersect and attach to all taxpayers in this country. Sharpening the role of ethics in tax education is believed to be able to prevent less praiseworthy conditions in the future and equip students with morality.

Researchers around the world have long been concerned with the issue of tax compliance. The models of taxpayer compliance behavior forecasting have been developed and adopted from various disciplines, such as psychology, sociology and anthropology. The local culture of the community is one of the factors that is thought to influence taxpayer behavior [11]. Individual ethical behavior that is influenced by moral and ethical values cannot be separated from the influence of religion and culture. Ethics and religion have the same goal of laying the foundation of moral teachings so that individuals can distinguish between good and bad deeds so that moral teachings in religion and culture are expected to strengthen individual values [12]. Regarding ethics, one of the well-known ethical concepts applied in Balinese life is the Tri Kaya Parisudha concept. Tri Kaya Parisudha are three behaviors or actions that must be purified, including thinking (Wacika), saying (Kayika) and doing (Manacika) good [13][7]. The understanding and application of the Tri Kaya Parisudha concept will be able to increase the level of individual obedience and awareness of their religious teachings (morality) which in turn will be able to make the individual a person who has good character in accordance with religious teachings (religious), both as a person and as a good citizen. A good character can be demonstrated or manifested by spurring positive behavior and preventing negative behavior towards tax compliance so as to encourage increased taxpayer compliance. Obedience in paying taxes is one of the

obligations of humans to the state, which in Hinduism is called the dharma of the state [14].

Regarding the role of Tri Kaya Parisudha as the embodiment of ethical aspects based on local wisdom in influencing tax compliance behavior. This study also modified the research by focusing on tax education based on Tri Kaya Parisudha. Education is one of the main pillars in development to prepare people who are intelligent and have character in accordance with the goals of national education. An alternative strategy that can be done to build intelligent and characterized people is to develop a character education model based on local wisdom. One of the universal local wisdoms that can be used as a basis for character education is Tri Kaya Parisudha [15]. Several studies related to the use of the Tri Kaya Parisudha-based learning model stated that there were differences in learning outcomes between students who were taught using the Tri Kaya Parisudha-based learning model and those who did not use the Tri Kaya Parisudha learning model.

States that there is a significant difference in the competence of social studies knowledge between groups of students who are taught through the learning model Numbered Head Together based on Tri Kaya Parisudha and groups of students who are taught conventionally [16]. Reference [17] research states that there are significant differences both in improving process skills and character values between students who learn with the Tri Kaya Parisudha learning model and those who learn with conventional learning models. Likewise with the research results of Suarjana, et al (2018) which stated that there were significant differences in mathematics learning outcomes between groups of students who were taught using the Tri Kaya Parisudha-oriented CTL learning model and groups of students who were not taught using the Tri Kaya Parisudha-oriented CTL learning model.

Students playing a role as prospective taxpayers in the future will be able to contribute optimally to national development if taxation education is intensively implemented from an early age. Thus, character building as a good taxpayer can be built. Tax education based on ethics is expected to be able to create future taxpayer candidates who are compliant with tax obligations. Research [6] reveals that taxpayer behavior has a combined effect on taxpayer compliance. The existence of the local concept of Tri Kaya Parisudha can encourage taxpayer compliance in paying taxes. Examines the role of Tri Kaya Parisudha as the embodiment of ethical aspects based on local wisdom in influencing tax compliance behavior of taxpayers in the area of Bali Province within the framework of the Theory of Planned Behavior showing that there are ethical values. Based on local concepts, in this case, Tri Kaya Parisudha has an influence on the intention to behave in compliance with taxpayers. The application of

the Tri Kaya Parisudha value through purification of thoughts, words and actions is expected to encourage taxpayer compliance in paying taxes and be able to suppress opportunistic actions to avoid tax obligations.

2. LITERATURE REVIEW

2.1. Compliance Theory

According to the Dictionary of Indonesian Language, compliance comes from the word obedient, submissive means liked by the command, obedience to the orders or rules and discipline. Obedience means obedience, obedience, submission, obedience to teachings and rules. The theory of compliance has been researched in the social sciences, especially in the fields of psychology and sociology, which emphasizes the importance of the socialization process in influencing the obedience behavior of an individual[18].

Tax compliance theory can be divided into two approaches, namely: 1) Economic deterrence approach and 2) Psychological approach [19]. The economic deterrence approach is an approach by considering factors such as tax information and systems, tax deductions by other parties, tax penalties, possible tax audits, and the amount of tax rates. Meanwhile, the psychological approach is in line which revealed that apart from examinations and fines, psychological factors (including norms and ethics) are also important[20]. Increasing taxpayer compliance may be achieved by a strategic approach to taxpayers' psychology. It is assumed that the moral and ethical values of taxpayers will have a positive effect on tax authorities to achieve tax compliance apart from the aspects of tax reform and administration [21] [22].

2.2. Theory of Planned Behaviour

One popular theory that explains behavior is the theory of Planned Behavior. The Theory of Planned Behavior as proposed by Ajzen and Fishbein in 1985 is a refinement of the previously proposed theory, namely Theory of Reasoned Action. In this theory, it is explained that the main factor that causes individual behavior to emerge is the intention to perform the behavior. There are three components described by the theory of planned behavior that can influence the emergence of an intention, which then contributes to the formation of individual behavior. The three components are attitudes, subjective norms, and perceived behavioral control[23].

2.3. Ethics

Based on the view of Etymology, Ethics comes from the Greek "ethos" (singular) which means customs,

habits, character, feelings, attitudes, ways of thinking. In the plural form (ta etha) which is interpreted as customary customs. The famous Greek philosopher Aristotle (384-322 BC) used the term ethos to describe moral philosophy. In the general Indonesian dictionary, Ethics is the science of moral principles[24]. From a normative point of view, ethics is a series of moral principles that separate good things from bad things and what should be done and shouldn't be done by someone[25].

2.4. Tri Kaya Parisudha

Based on the teachings of Hinduism, humans have an obligation to obey the teachings and values based on dharma or truth. The human obligation to carry out the teachings and aspects contained in religious teachings in Hinduism is called dharma religion[14]. Religious dharma is one of the obligations of humans, in this case it is an obligation to apply religious values in everyday life. One of the religious values that can be applied is Tri Kaya Parisudha.

Tri Kaya Parisudha is one of the philosophies of Balinese Hindu culture which teaches every human being to always do good to practice the truth, have ethics and noble character through attitude development. The Tri Kaya Parisudha philosophy is contained in the Sarasamuscaya which contains ethical teachings that present individual orders and prohibitions as behavioral guides. In the book Sarasamuscaya it is explained that the Tri Kaya Parisudha consists of (1) Manacika parisudha, means good or holy mind; (2) Wacika parisudha, means good or holy words; and (3) Kayika parisudha, means good or holy action.

Based on the explanation of theoretical studies and the results of previous research, the following research hypothesis can be formulated.

- H₀: There is no difference in the level of compliance of taxpayers who take taxation education based on Tri Kaya Parisudha and taxpayers who do not take taxation education based on Tri Kaya Parisudha.
- H₁: There are differences in the level of compliance taxpayers who take taxation education based on Tri Kaya Parisudha and taxpayers who do not take taxation education based on Tri Kaya Parisudha.

3. METHOD

The formulation of research problems related to the provision of tax education based on Tri Kaya Parisudha which can affect the level of taxpayer compliance will be tested using an experimental approach. The quantitative research design using an experimental approach will be carried out with a design between-subject that is comparing 2 groups. Based on the

experimental design, there are 2 main groups in the experiment based on a combination of variables treatment, namely:

- 1) Group 1: is a group of students who are given tax education based on Tri Kaya Parisudha (experimental class)
- 2) Group 2: is a group of students who are not given tax education based on Tri Kaya Parisudha (control class)

The population of this study is all students of the Faculty of Economics, Universitas Pendidikan Ganesha, accounting undergraduate courses. The sample in this study was selected based on the non-probability method with purposive sampling technique using the criteria of students taking the Basic Theory of Taxation as many as 203 students, so it can be assumed that they understand the obligations of taxpayers to be able to make decisions regarding compliance with tax obligations. In the first stage, the samples were divided into two groups. Furthermore, the two groups will then be drawn again to determine the experimental group that is treated with the Tri Kaya Parisudha-based taxation learning model, and another group as the control group who does not receive the Tri Kaya Parisudha-based taxation learning model (conventional learning model).

The research hypothesis was tested by using the Independent Samples T-Test, because it uses 2 groups of data. Conversely, if the data is not normally distributed, then hypothesis testing in this study can use nonparametric statistics, namely using the test Mann-Whitney U. Mann-Whitney U test is an alternative to the *t* test for two independent populations when the assumption of population normality is not fulfilled [26]. The testing criteria with a significance level of 5% are as follows [27].

- 1) If the significance value > 0.05 then H_0 is accepted.
- 2) If the significance value < 0.05 then H_0 is rejected.

4. RESULTS AND DISCUSSION

4.1. Research result

4.1.1. Descriptive analysis between the experimental group and the control group is generally presented in table 1 below. Data Analysis

4.1.1.1. Normality Test Results

To find out whether the data is normally distributed or not, the Kolmogorov-Smirnov (K-S) statistical test can be performed. Normal data distribution will show a significance level greater than 0.05.

Table 1. Descriptive Statistical Analysis

Statistics	Total Sales Reported
------------	----------------------

	Experiment Group	Control Group
N	99	104
Minimum Value	5000,00	1000,00
Maximum Value	110000000,00	110000000,00
Mean	90112171,7172	82436740,3846
Standard Deviation	32189389,23254	37613849,70294

Source: processed data, 2020

Table 2. Normality Test Results

		Sales
N		203
Normal Parameters ^{a,b}	Mean	86179931,0345
	Std. Deviation	35197879,17392
Most Extreme Differences	Absolute	,362
	Positive	,249
	Negative	-,362
Test Statistic		,362
Asymp. Sig. (2-tailed)		,000 ^c

Source: processed data, 2020

Table 3. Mann-Whitney U Test Results

	Group	N	Mean Rank	Sum of Ranks
Sales	Experiment	99	109,97	10887,00
	Control	104	94,41	9819,00
	Total	203		

Table 3. Mann-Whitney U Test Results

	Sales
Mann-Whitney U	4359,000
Wilcoxon W	9819,000
Z	-1,977
Asymp. Sig. (2-tailed)	,048

Source: processed data, 2020

Based on the results of the statistical test Kolmogorov-Smirnov (KS) in Table II, it can be seen that the data distribution is not normal, indicated by a significance level smaller than 0.05, namely 0.000. So that for hypothesis testing, it cannot be continued using the parametric test, namely the Independent Samples T-

Test. Therefore, hypothesis testing will be continued using non-parametric tests, namely the test Mann-Whitney U.

4.1.1.2. Mann-Whitney U Test Results

The test for differences between the two groups on data that were not normally distributed (nonparametric statistics) was using the Mann-Whitney U test.

Based on the results of the analysis in Table III, it can be seen that the significance value of 0.048 is smaller than 0.05. Because the significance value is less than 0.05, it means that there is a difference in compliance between the group of participants in the experimental class, namely prospective taxpayers who take Taxation education based on Tri Kaya Parisudha and groups of participants in the control class, namely prospective taxpayers who take Taxation education without basis of Tri Kaya Parisudha (conventional) in reporting the number of sales.

Through the difference test Mann-Whitney U, it was proven that there was a significant difference in the level of adherence between the experimental group and the control group. With a value of $U = 4359$; $p < 0.05$, the experimental group had a higher level of compliance because it had a mean rank of 109.97, higher than the mean rank of the control group of 94.41. Thus H_0 is rejected, and **H_1 is accepted**. There are differences in the level of compliance of taxpayers who take taxation education based on Tri Kaya Parisudha and taxpayers who do not take tax education based on Tri Kaya Parisudha.

4.2. Discussion

Ethics is the basis of behavior for actions taken by someone. Ethical development cannot be separated from the condition of the surrounding environment, including culture and education. In terms of education, the development of the character of students is an important element for the future of the nation which is currently being obtained through character education based on religious and moral values. Inseparable from religious values, namely culture, each culture has its own local wisdom values, one of which is the teachings of Tri Kaya Parisudha which is the philosophy of Balinese Hindu culture. Tri Kaya Parisudha's philosophy defines basic ethical values. Learning and understanding from the teachings of Tri Kaya Parisudha is expected to bring out good character through ways of thinking, saying and doing. The good character expected from the teachings of Tri Kaya Parisudha is expected to form knowledge, feelings and actions that uphold the value of honesty.

Character education based on religious and moral values is important in tax education because it will shape the behavior of prospective taxpayers and prospective tax officers, especially regarding

compliance. The application of taxation education based on the values of Tri Kaya Parisudha will shape the ethics, morals and honest behavior of prospective taxpayers. Prospective taxpayers who are aware of the importance of taxpayer compliance are assumed to be able to provide good tax contributions when they become taxpayers in the future. States that taxpayer ethics and morals are important factors in efforts to increase taxpayer compliance. Compliance from taxpayers will contribute to the development and welfare of the Indonesian nation [28].

Education based on the value of Tri Kaya Parisudha will improve ethical morals. Student learning outcomes based on Tri Kaya Parisudha scores were better in the experimental class compared to the control class [29]. It is also in line with the results of this study, where the experimental group who received tax education with Tri Kaya Parisudha values can apply obedient behavior as stated in the case answers given. Who found that the application of the Tri Kaya Parisudha value can encourage taxpayer compliance in paying taxes. Purification in thoughts, words and deeds in the teachings of Tri Kaya Parisudha forms honest ethics and moral traits and increases the value of religiosity

5. CONCLUSION

In this study examine the ethics of the tax education profession in the perspective of Tri Kaya Parisudha by using an experimental approach. Data analysis in this study was carried out using the Mann-Whitney U test. Action in research will provide an increase in students' way of thinking about the importance of the values of Tri Kaya Parisudha through purifying thoughts, words and actions so that ethics, morals and honest behavior are formed in taking action. The results showed that there were differences in compliance between the group of participants in the experimental class, namely prospective taxpayers who took taxation education based on Tri Kaya Parisudha and groups of participants in the control class, namely prospective taxpayers who took taxation education without the Tri Kaya Parisudha (conventional) basis in reporting the number of sales.

The results of this study are expected to be used as a guideline for educators regarding the role of ethics in tax education so as to prevent conditions that are less praiseworthy for taxpayers in the future. This will greatly help increase taxpayer compliance in fulfilling tax obligations because students are prospective taxpayers in the future.

SUGGESTION

The results and limitations of this study can be used as novelty for further research. In this study only using

ethics-based tax education provision (Tri Kaya Parisudha) to determine differences in the level of compliance of prospective taxpayers. Future studies can consider other factors, such as gender, occupation, age, teaching methods, and other relevant factors to test the level of compliance of prospective taxpayers. In addition, further research can also increase research samples, and add in-depth interview methods with teachers, students, and other interested parties.

REFERENCES

- [1] R. Ardiansyah, Hasibuan, B. Winata, and Rohana, "Pengaruh Model Pembelajaran Role Playing dan Model Ceramah Terhadap Hasil Belajar PKN Siswa Kelas VII MTs Swasta Al- Amin Kampung Pajak Kabupaten Labuhan Batu Utara Tahun Pembelajaran 2016/2017," *CIVITAS*, vol. 2, no. 1, p. 87, 2017.
- [2] H. Widodo, "Potret Pendidikan di Indonesia dan Kesiapannya Dalam Menghadapi Masyarakat Ekonomi Asia (MEA)," *Cendekia J. Educ. Soc.*, vol. 13, no. 2, pp. 293–307, 2015.
- [3] S. Novita and O. S. Hartadinata, "Pendidikan Perpajakan: Persepsi Akademisi, Praktisi, dan Mahasiswa Untuk Jenjang Diploma dan Sarjana.," *Ekuitas J. Ekon. dan Keuang.*, vol. 20, no. 2, pp. 151–171, 2016.
- [4] T. R. Widyaningrum, I. Triyuwono, and A. Djamhuri, "Rekonstruksi Pendidikan Perpajakan : Suatu Kajian Kritis Tentang Etika Profesi dalam Perspektif Kritis Ki Hadjar Dewantara," *J. JIBEKA*, vol. 11, no. 1, pp. 70–76, 2017.
- [5] T. R. Widyaningrum, "Studi Fenomenologis Terhadap Peran Etika Dalam Pendidikan Perpajakan," *J. Ilm. Bisnis dan Ekon. Asia*, vol. 11, no. 2, pp. 54–58, 2017.
- [6] I. N. P. Yasa, I. P. H. Martadinata, and I. G. P. B. Astawa, "Peran Theory of Planned Behavior dan Nilai Kearifan Lokal Terhadap Kepatuhan Wajib Pajak : Sebuah Kajian Eksperimen," *Ekuitas J. Ekon. dan Keuang.*, vol. 3, no. 2, pp. 149–167, 2019.
- [7] I. N. P. Yasa and M. A. Prayudi, "Nilai-nilai Etika Berbasis Kearifan Lokal dan Perilaku Kepatuhan Perpajakan," *J. Ekon. dan Bisnis*, vol. 22, no. 2, pp. 361–390, 2019.
- [8] A. Prakoso, G. Wicaksono, S. Iswono, Y. Puspita, S. C. Bidhari, and N. D. Kusumaningrum, "Pengaruh Kesadaran Dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak," *J. Akunt. Ekon.*, vol. 4, no. 1, pp. 1–17, 2019.
- [9] V. U. Trivedi, M. Shehata, and B. Lynn, "Impact of Personal and Situational Factors on Taxpayer Compliance: An Experimental Analysis," *J. Bus. Ethics*, vol. 47, pp. 175–197, 2003.
- [10] N. A. Randolph, "Influence of Individual Ethical Orientation on Tax Compliance: Evidence among Ghanaian Taxpayers," *J. Account. Tax.*, vol. 7, no. 6, pp. 98–105, 2015.
- [11] S. Benk, A. F. Çakmak, and T. Budak, "An investigation of tax compliance intention: A theory of planned behavior approach," *Eur. J. Econ. Financ. Adm. Sci.*, no. 28, pp. 180–188, 2011.
- [12] I. G. P. E. R. Dewi, "Filosofi Tri Kaya Parisudha Memoderasi Pengaruh Equity Sensitivity Dan Ethical Sensitivity Pada Perilaku Etis Auditor Badan Pemeriksa Keuangan Perwakilan Provinsi Bali," *J. Penjaminan Mutu IHDN*, vol. 5, no. 1, pp. 43–56, 2019.
- [13] I. M. Suarjana, I. K. Dibia, and N. L. A. Sariyani, "Pengaruh Model Pembelajaran CTL Berorientasi Tri Kaya Parisudha terhadap Hasil Belajar Matematika," *Int. J. Elem. Educ.*, vol. 2, no. 3, pp. 237–245., 2018.
- [14] I. N. Kiriana, "Implementasi Pendidikan Karakter Sebagai Dharma Agama dan Dharma Negara," *J. Ilmu Agama Mengkaji Doktrin, Pemikiran, dan Fenom. Agama*, vol. 18, no. 2, pp. 64–73, 2017.
- [15] P. B. Adnyana and D. M. Citrawathi, "Model Pendidikan Karakter Berbasis Tri Kaya Parisudha Terintegrasi dalam Pembelajaran di Sekolah Dasar," *Semin. Nas. Ris. Inov.*, pp. 862–868, 2017.
- [16] I. P. W. Dharma, N. Kusmariyanti, and D. N. Sudana, "Pengaruh Model Numbered Head Together Berbasis Tri Kaya Parisudha Terhadap Kompetensi Pengetahuan IPS Siswa Kelas IV SD," *Media Komun. FPIPS*, vol. 17, no. 2, pp. 110–121, 2018.
- [17] I. G. Astawan, "Pengembangan Model Pembelajaran Trikaya Parisudha untuk Peningkatan Keterampilan Proses dan Nilai-nilai Karakter di Sekolah Dasar," Universitas Negeri Yogyakarta, 2018.
- [18] E. Wardani, A. Yuesti, and I. M. Sudiartana, "Dampak Dimensi Keadilan Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Badan dalam Konteks Tri Hita Karana di KPP Pratama Badung Selatan," *J. Manaj. Akunt. STIE Triatma Mulya*, vol. 21, no. 2, pp. 99–112, 2015.
- [19] K. N. H. Devos, "Factors Influencing Individual Tax Payer Compliance Behaviour," *Springer*, 2014.

- [20] V. U. Trivedi, M. Shehata, and L. Bernadette, "Impact of Personal and Situational Factors on Taxpayer Compliance: An Experimental Analysis," *J. Bus. Ethics*, vol. 47, pp. 175–197, 2003.
- [21] S. Wangsa, "Tinjauan Moral dan Etika Dan Dampaknya Terhadap Kepatuhan Pajak," Universitas Indonesia, 2009.
- [22] D. Tarmidi, Waluyo, and N. Hidayat, "Faktor-Faktor yang Mempengaruhi Kepatuhan Pajak, dengan Pendekatan Perilaku dan Etika (Studi Empiris Pada Perusahaan PMA Yang Terdaftar Di Kanwil DJP Jakarta Khusus)," *TEKUN J. Telaah Akunt. dan Bisnis*, vol. 8, no. 1, pp. 44–63, 2017.
- [23] A. F. Novianti and N. H. Uswati Dewi, "An Investigation of the Theory of Planned Behavior and the Role of Tax Amnesty in Tax Compliance," *Indones. Account. Rev.*, vol. 7, no. 1, pp. 79–94, 2017.
- [24] K. A. Koerniawan, "Etika Profesi dalam Problematika di Era Kompetitif Menurut Sisi Pandang Akuntan Publik," *MODERNISASI*, vol. 9, no. 1, pp. 49–64, 2013.
- [25] W. E. Stead, D. L. Worrell, and J. G. Stead, "An integrative model for understanding and managing ethical behavior in business organizations," *J. Bus. Ethics*, vol. 9, pp. 233–242, 1990.
- [26] Suyanto and P. U. Gio, *Aplikasi Statistika dalam SPSS: Dilengkapi dengan Penyelesaian Secara Manual dan Contoh Soal*. Medan: USUpress, 2017.
- [27] Sufren and Y. Natanael, *Mahir Menggunakan SPSS secara Otodidak*. Jakarta: PT Elex Media Komputindo, 2013.
- [28] N. Cahyonowati, D. Ratmono, and F. Faisal, "Peranan Etika, Pemeriksaan, dan Denda Pajak Untuk Meningkatkan Kepatuhan Wajib Pajak Orang Pribadi," *J. Akunt. dan Keuang. Indones.*, vol. 9, no. 2, pp. 136–153, 2012.
- [29] N. P. Y. Artini, D. P. Parmiti, and D. N. Sudana, "Pengaruh Model Pembelajaran Kooperatif Tipe Think- Talk- Write Berbasis Kearifan Lokal Tri Kaya Parisuda," *Mimb. PGSD*, vol. 6, no. 3, pp. 1–11, 2016.