Tax Morality Dimensional Micro, Small And Medium Enterprises

Dianing Ratna Wijayani 1st
Economics And Business Faculty
Muria Kudus University
Kudus, Indonesia
ratna.wijayani@umk.ac.id

Nita Andriyani Budiman 2nd
Economics And Business Faculty
Muria Kudus University
Kudus, Indonesia
nita.andriyani@umk.ac.id

Sri Mulyani 3rd
Economics And Business Faculty
Muria Kudus University
Kudus, Indonesia
s.mulyani@umk.ac.id

Abstract— **The amount of the micro small and medium in the Kudus growing every year. This study is an empirical research using quantitative methods, which aim to test hypotheses relating to the influence of demographic factors, factors tax evasion, the effectiveness of the tax system, the level of confidence in the legal system and the government, awareness of paying taxes, and the mechanism of tax payment to adherence to pay taxes on small and medium micro enterprises in Kudus district. Sample this study 94 individual taxpayers who have micro small and medium enterprises in Kudus. Data analysis techniques in testing the hypothesis is multiple regression using SPSS version 23. The results of this study indicate that 1) demographic factors do not affect compliance with paying taxes, 2) tax evasion factors have no effect on compliance with paying taxes, 3) the effectiveness of the tax system has a positive effect on compliance with paying taxes, 4) the level of trust in the legal system and the government does not effect on compliance with paying taxes, 5) awareness of paying taxes has a positive effect on compliance with paying taxes, 6) the mechanism of tax payment has a positive effect on compliance with paying taxes.**

Keywords: Tax Morality Dimensional,SMEs; Kudus

I. INTRODUCTION

The role of tax revenue for a country is important. Taxes are the highest income countries comes from domestic sources. Various ways are taken by the government to raise revenue one of them is through an overhaul of rules and reforms in taxation overall in 1983, since then Indonesia adopts *self assement*, Implementation of self-assessment alone can be effective if the condition voluntary compliance has been formed in the community. But in fact the field and based on the data in get still many people who do not have awareness to pay taxes.

No doubt it is, up to now there are still many SMEs are not yet a taxpayer. In fact, in terms of revenue should have been worthy of being subject to tax, in Indonesia Accounting Magazine states that this policy as a form of justice for all Indonesian people, because talking tax fairness. Based on a survey of the Directorate General of Taxation (DGT), the compliance level of society in implementing tax obligations is low. Noted for taxpayer Personal, from a potential of about 60 million new people around 25 million who have to pay taxes. While taxpayer Agency, DGT only about 520 taxpayer notes that pay taxes

of about 5 million business entities which have profit. As for SMEs is still far from complete,

In the Year 2013 in Kudus number of SMEs registered while 11.596 SMEs based on data obtained from tax office pay taxes only 1,427 SMEs with total revenues from the SME sector in 2013 worth Rp 2.192 billion from the tax revenue target of Rp 1.015 trillion in 2013. Percentage of SMEs who pay taxes in 2013 only 13% of the number of registered SMEs. It shows that in the Kudus city, there are still problems of tax compliance, especially from the SME sector in compliance of paying taxes.

According taxpayer compliance can be influenced by two factors: internal factors and external factors. Internal factors are factors derived from the taxpayer's own self and relate to the individual characteristics of the sparks in performing tax obligations. In contrast to internal factors, external factors are factors that come from outside the taxpayer, such as the situation and environment around taxpayer. [1] says that there are three factors that influence taxpayer compliance, among others: tax rates and tax payment mechanisms and consciousness of paying taxes. In addition, according [2] there are four factors that influence taxpayer compliance is consciousness of paying taxes, knowledge and understanding of tax laws,

Based on the review above was a lot of that influence compliance in terms of taxation. The author in this case will examine whether demographic factors, tax evasion, the perception of the effectiveness of taxation, the level of confidence in the legal system and the government, pay taxes and perceptual awareness on payment mechanisms on compliance influential tax pay taxes, especially for owners of SMEs Kudus City.

II. THEORETICAL STUDY AND DEVELOPMENT HYPOTHESIS

Agency theory where this theory assumes that the principal and the agent is the economic actors are rational thinking and actions solely for personal purposes, but they find it difficult to distinguish the difference on reference, trust and information. Conflicts of interest that later emerged between the principal and the agent that caused the agency relationship is a contract whereby the principal rule the other person (the agent) to perform a service on behalf of the principal and authorizes the agent to provide the best decisions for the principal [3]. In this study is meant by the principal is a government / country has the right to levy taxes on the citizens, in the interests of national development.

A. Demographic influence on adherence to pay taxes

The influence of demographic factors on tax morality. Age, education, sex and marital status are things that could be causing the attitude thrusters to tax morality. The more mature age of a person, the higher consciousness of a person to perform tax obligations. Besides education can also foster intrinsic motivation for someone to do their tax obligations because the more knowledge that is received it will better understand the tax benefits for the country. This research also showed that women have a higher tax morality, although there is the woman who acted only as the wife of then they will drive their husbands to do

taxation liabilities. As for marital status, many taxpayers who want to do the tax when already married, this is due to the marital status of any part of the tax to be paid has been separated from non-taxable income, which resulted in some part of the revenue that can be stored. Under these conditions, formulated the following hypotheses:

H1: Demographic factors affect the compliance of paying taxes

B. Effect of tax evasion to pay tax compliance

According the consequences of tax evasion are as follows:

1) In the financial sector: tax evasion is a center of losses for the state treasury because it can cause an imbalance between the budget and other consequences related to it, such as an increase in tax rates, a state of inflation and others.

2) In the economic field: tax evasion greatly affects fair competition between entrepreneurs. This means that entrepreneurs who commit tax evasion by unnecessarily reducing costs. So that companies that embezzle tax gain greater profits than honest entrepreneurs.

3) In the field of psychology; if the taxpayer is accustomed to tax evasion, it is the same as getting used to always violating the law. Because the purpose of taxpayers in tax evasion is to seek greater profits. *Based on this, the following hypothesis is formulated:*

H2: Factor of tax evasion affects the compliance of paying taxes.

C. Influence the perception of the effectiveness of the tax system to pay tax compliance

Perceptions of the effectiveness of the tax system is perceived impression by the taxpayer to the tax payment system. According to [4] the modernization of the tax services is expected to increase tax compliance because it can facilitate payment and tax reporting. Research conducted states that the perception of the effectiveness of the tax system has a positive effect on tax compliance. The better the perception of the effectiveness of the taxpayer to pay tax compliance, then improve compliance taxpayers to pay taxes. Based on the description above can be formulated hypotheses as follows:

H3: the perception of the effectiveness of the tax system affect the compliance of paying taxes

D. The influence of the level of confidence in the legal system and the government to pay the tax compliance

Sanctions are negative punishment to those who break the rules, and fines are punishment by paying money for rules and laws, so that it can be said that the penalty is negative punishment to those who break the rules by paying money.Laws and regulations outline contain rights and obligations, actions that are permitted and not permitted by the community. For the law and the regulations adhered to, then there must be sanctions for violations, the case for tax law. Saefudin suggested that the tax law and its implementing regulations do not contain the type of award for taxpayer obedient in implementing tax obligations in the form of priority to obtain a public service or a plaque of appreciation. Although taxpayer did not get an award for compliance in implementing tax obligations, tax payers would incur a lot of punishment if alpha or deliberately not implementing tax obligations. Taxpayer will comply with the payment of taxes when looking at the financial penalties will be more adverse. The more residual tax arrears must be paid taxpayer, it will be increasingly difficult for payers to pay it off. Therefore, the attitude or outlook taxpayer against alleged financial penalties will affect the level of compliance of tax payers in paying taxes. This is particularly relevant if used as independent variables in this study. Some empirical evidence as [5], has shown that the attitude of the taxpayer to penalties positive effect on tax compliance.

H4: The level of confidence in the legal system and government affect the compliance of paying taxes.

E. Effect of compliance awareness of paying taxes to pay taxes

According awareness of taxation will arise by itself when the taxpayer to understand the usefulness of the tax itself, resulting in a growing awareness of taxation, taxpayers need a positive understanding of the implementation of the tax which raised awareness of taxation in meeting tax obligations. Awareness of the taxpayer on the tax function as state funding is needed to improve taxpayer compliance [6] Based on the description above can be formulated hypotheses as follows:

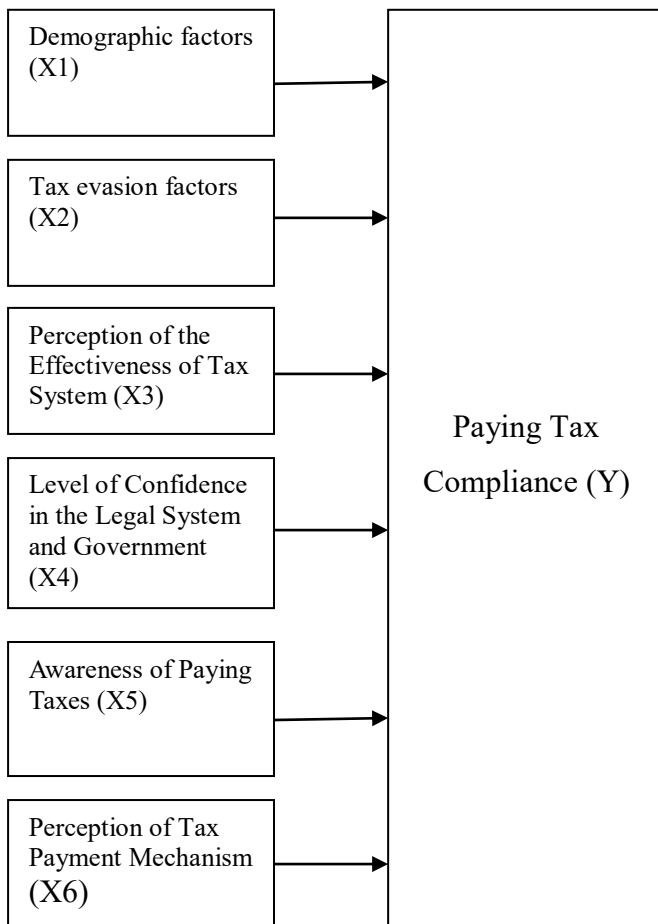H5: consciousness of paying taxes affect the compliance of paying taxes

F. Effect of tax payment mechanisms on compliance to pay taxes

The mechanism of tax payments SMEs which have been stipulated in Government Regulation No. 46 Year 2013 has been stipulated in the Regulation of the Minister of Finance No. 107 Year 2013, which describes procedures for calculation, deposit and reporting of income tax on income from business derived by the taxpayer which has a gross turnover certain. This regulation describes how SMEs implement tax payments. In addition to the payment of income tax for SMEs can be done through Automated Teller Machines (ATMs) only with the requirements of TIN and Account Number. According to research conducted that the payment mechanism that would increase taxpayer compliance in paying taxes.

H6: The payment mechanism affect the compliance of paying taxes

Based on the hypothesis formulated, the relationship between variables that are drafted, can be described in the following models:

Figure 1. Framework

III. RESEARCH METHODS

The method used in this research is descriptive, where the descriptive method is a method of research that is widely used in research that aims to explain an event. This research is associative, done by connecting a variable one with the other variables in order to determine, explain and predict the level of dependence of the independent variables and the dependent variable. In the implementation of data collection by survey or questionnaire. The unit of analysis studied are SMEs in Kudus. Using primary data, questionnaires were given directly to the owners of SMEs in Kudus. The population in this study is mandatory Personal Tax (individual taxpayers) having SMEs in Kudus. The sampling technique in this study using the sampling method aims (purposive sampling) with certain criteria specified in this study, namely individual taxpayers that 1) has a certain gross income not exceeding USD 4.8 billion (SMEs), 2) applying the tax earnings according to Government Regulation No. 46 of 2013, and 3) the original birth of the Kudus. The number of respondents from this study of 100 respondents and the number of questionnaires distributed and returned as many as 97. The questionnaire can be used from the 94 respondents. and 3) the original birth of the Kudus. The number of respondents from this study of 100 respondents and the number of questionnaires distributed and returned as many as 97. The questionnaire can be used from the 94 respondents. and 3) the original birth of the Kudus. The number of respondents from this study of 100 respondents and the number of questionnaires distributed and returned as many as 97. The questionnaire can be used from the 94 respondents.

The data analysis testing this hypothesis using multiple regression analysis with a common form of multiple regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Information:
Y	= Compliance pay taxes
α	= constant
$\beta_1 - \beta_6$	= Regression coefficient X1 to X6
X1	= Demographic factors
X2	= Factors tax evasion
X3	= Perception of the effectiveness of the tax system
X_4	= The level of confidence in the legal system and government
X_5	= Awareness pay taxes
X_6	= Perception of tax payment mechanism
e	= Error

IV. DISCUSSION

A. Data and Description of Respondents

This descriptive data portray the various conditions of the respondents displayed statistically and provide information in a simple state of the respondents who were subjected to experiments. In this study respondents described based on gender, age respondent, respondent education,

Table 1. Descriptive Data Portray The Various Conditions Of The Respondents

INFORMATION	DESCRIPTION	AMOUNT	PERCENTAGE (%)
Gender	Male	32	34
	Female	62	66
Age of Respondents (Years)	<= 25	38	40.4
	26 – 35	23	24.5
	36 – 45	14	14.9
	> 45	19	20.2
Degree	Senior High School	60	63.8
	Diploma	6	6.4
	bachelor	27	28.7
	Graduate	1	1.1
	Postgraduate	0	0

B. Data Quality Test Results

1) Validity test

Testing the validity of the instrument by using statistical software the validity can be seen in the column *Corrected Item-Total Correlation*, If the number of correlation is greater than the critical number (r-count> r-tables) then said to be a valid instrument stretcher. Based on the validity of the test can be concluded that the entire item statement to measure each research variables are declared valid. This can be seen in the larger-count r r-table where

the value of r-table for a sample of 94 respondents as follows:

Table 2. Results of Test Validity

Question	r count	r table	Decision	Information
demography				
1	0.779	.2028	Ho rejected	valid
2	0.350	.2028	Ho rejected	valid
3	0.714	.2028	Ho rejected	valid
4	0.242	.2028	Ho rejected	valid
5	0.333	.2028	Ho rejected	valid
Evasion				
1	0.925	.2028	Ho rejected	valid
2	0.888	.2028	Ho rejected	valid
3	0.733	.2028	Ho rejected	valid
effectiveness				
1	0.809	.2028	Ho rejected	valid
2	0.890	.2028	Ho rejected	valid
3	0.859	.2028	Ho rejected	valid
4	0.850	.2028	Ho rejected	valid
Law				
1	0.849	.2028	Ho rejected	valid
2	0.848	.2028	Ho rejected	valid
3	0.815	.2028	Ho rejected	valid
4	0.767	.2028	Ho rejected	valid
Awareness				
1	0.570	.2028	Ho rejected	valid
2	0.681	.2028	Ho rejected	valid
3	0.776	.2028	Ho rejected	valid
4	0.815	.2028	Ho rejected	valid
Mechanism				
1	0.904	.2028	Ho rejected	valid
2	0.932	.2028	Ho rejected	valid
3	0.708	.2028	Ho rejected	valid
Obedience				
1	0,745	.2028	Ho rejected	valid
2	0.724	.2028	Ho rejected	valid
3	0.758	.2028	Ho rejected	valid
4	0.713	.2028	Ho rejected	valid
5	0.762	.2028	Ho rejected	valid
6	0.807	.2028	Ho rejected	valid
7	0.741	.2028	Ho rejected	valid
8	0.639	.2028	Ho rejected	valid

2) *test Reliability*

From the following data can be seen that the results of the calculation of the reliability test showed cronbach's more alpha greater than 0.6 it can be stated that reliable instrument. Having tested the validity, the next step is to test the reliability of the data by looking at the value of Cronbach's alpha. Reliability testing done to show the extent to which the gauges can be trusted. Generally an instrument is said to be good if it has coefficient Cronbach's alpha> 0.6 then the research questionnaire otherwise reliable. This can be seen in Table 2 for a sample of 94 respondents are as follows:

Table 3. Results of Test Reliability

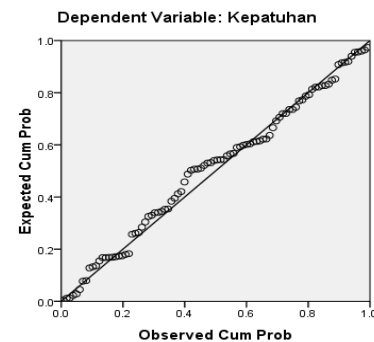| variables	*Cronbach's Alpha*	Decision	Information
demography	0.643	Ho rejected	reliable
Evasion	0.847	Ho rejected	reliable
effectiveness	0.832	Ho rejected	reliable
Law	0.821	Ho rejected	reliable
Awareness	0.785	Ho rejected	reliable
Mechanism	0.847	Ho rejected	reliable
Obedience	0.778	Ho rejected	reliable

C. Test Asusmsi Classical

1) *Normality test*

Data normality test is done to see that the data are normally distributed or not. Normality test data using standardized histogram plot PP standardized residuals and residuals. Normality test aims to test the variable independendan dependent variable is Demography (X1), Deflection (X2), effectiveness (X3), Law (X4), Consiousness (X5), Mechanism (X6), and on Compliance (Y) does have a normal distribution or not, the following is a graphic image of normality test data on graph pp - plot.

Figure 2. Normality Test Results

In the normal graph the plot shows the points spreading around the diagonal line, and the spread follows the direction of the diagonal line. Based on this, it is concluded that the data is normally distributed.

2) *Test Heteroscedasticity*

Heteroscedasticity test aims to test whether the regression model occurred inequality residual variance from one observation to another. Heteroscedasticity shows that the variation is not the same variable for all observations. In heteroscedasticity errors that occur are not random but shows the systematic relationship in accordance with the amount of one or more variables. Based on the results of data processing, the results Scatterplt can be seen in the following table:

Table 4. Test Results Heteroskidastity

	Model	t	Sig.
1	Constant)	1.111	.270
	Demography	.508	.613
	Evasion	-.155	.877
	effectiveness	-2.903	.005
	Law	-.160	.874
	Awareness	2.375	.020
	Mechanism	-1.546	.126

a. Dependent Variable: RES2

Table 5. Dependent Variable

variables	significance t	Decision	Information
Demography	0.613	Ho accepted	Not occur heteroscedasticity
Evasion	0,877	Ho accepted	Not occur heteroscedasticity
Effectiveness	0,005	Ho rejected	heteroskedastisitas happen
Law	0.874	Ho accepted	Not occur heteroscedasticity
Awareness	0,020	Ho rejected	heteroskedastisitas happen
Mechanism	0.126	Ho accepted	Not occur heteroscedasticity

3) *Test Multicolinearity*

Multicolinearity test is intended to determine whether there is any inter perfect correlation between several independent variables used in the model. The test is performed by using the correlation between independent variables will used in regression equation If some or all independent variables are strongly correlated means there multicollinearity. Another method that can be performed to test for the presence of multicollinearity can be seen on the tolerance value or Variance Inflation Factors (VIF). Tolerance limit value is 0.10 and Variance Inflation Factors (VIF) is 10. If tolerant value in below 0.10 or the value of Variance Inflation Factors (VIF) over 10 then there of multicollinearity.

Table 6. Test Results Multicolinearity

	Model	Collinearity Statistics	
		Tolerance	VIF
1	Constant)		
	Demography	.955	1.047
	Evasion	.946	1.058
	effectiveness	.779	1.283
	Law	.833	1.201
	Awareness	.627	1.595
	Mechanism	.748	1.336

a. Dependent Variable: Compliance

D. *Analysis of Hypothesis Testing*

1) *Regression Analysis*

After the validity and reliability of data can be concluded that the model has to be used for testing multiple regression analysis. Based on the processing data research has been done, then can be shown summary, as shown in the table below:

Table 7. Results of Multiple Regression Analysis

	Model	t	Sig.
1	(Constant)	1.482	.142
	Demography	-.193	.848
	Evasion	-.791	.431
	Effectiveness	3.170	.002
	Law	1.717	.090
	Awareness	4.114	.000
	Mechanism	2.364	.020

a. Dependent Variable: Compliance

According to the table 15 obtained multiple regression model as follows:

$$Y = 1.482 - 0{,}193X1, - 0{,}791X2 + 3{,}170X3 + 1{,}717X4 + 4{,}114X5 + 2{,}364X6 + e$$

2) *Test Coefficient of Determination*

Table 8. Results of Coefficient of Determination

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	DF1	DF2	Sig. F Change	
1	.699a	.489	.453	2,780	.489	13 860	6	87	.000	1,927

a. Predictors: (Constant), Mechanisms, Law, Evasion, Demographics, Effectiveness, Awareness
b. Dependent Variable: Compliance

From the results of SPSS conducted to estimate the existing data in the table above, the value of Adjusted R Square (R2) of $R^2 = 0.489 = 48.9\%$. Adjusted R Square (R2) seems small, but given this new study used primary data that has a high enough variation. Therefore, the independent variables can only explain 48.9% of the dependent variable, the remaining 51.1% is explained by other independent variables were not examined in this study.

3) *Simultaneous test*

Testing hypotheses simultaneously (synchronously) can be tested using ANOVA test or F test. If the probability of significant value <0.05, then this indicates H0 H1 accepted and rejected, and if the significance probability value> 0.05 then this indicates H0 rejected and H1 accepted. Where the coefficient in this study was 0.005.

Table 9. Results of Test F

ANOVAᵇ

Model	Sum of Squares	df	mean Square	F	Sig.
1 Regression	642 904	6	107 151	13 860	.000a
residual	672 585	87	7731		
Total	1315.489	93			

a. Predictors: (Constant), Mechanisms, Law, Evasion, Demographics, Effectiveness, Awareness

b. Dependent Variable: Compliance

In table 17 obtained F count = 13,860> F table = 2.20 that have meaning to the significance level of 5% a significant difference between demographic factors, factors of tax evasion, the perception of the effectiveness of the tax system, the level of confidence in the legal system and government, consciousness of paying taxes, knowledge of tax laws, and the perception of tax payment mechanisms on compliance to pay taxes.

4) *t test*

The t-test is basically used to show how far the influence of the independent variables individually in explaining the variation of the dependent variable [1] If the significance value of t <0.05 then the hypothesis is accepted. According to the table 15 concluded that the perception of the effectiveness of the tax [1] system, consciousness of paying taxes, and the perception of the mechanism of payment of tax positive effect on adherence to pay taxes and there is no influence of demographic factors, factors tax evasion, the level of confidence in the legal system and government's adherence to pay taxes ,

Demographic factors do not affect the compliance of paying taxes. Under Article 2 Paragraph 1 of Law No. 28 of 2007 on General Provisions and Tax Procedures mentioning every taxpayer who meets the requirements of subjective and objective in accordance with the provisions of the legislation of taxation must register at the offices of Directorate General of Taxation whose jurisdiction covers the place of residence or place the position of the taxpayer and he was given a Taxpayer Identification Number (TIN). Kudus society either young or old, male or female, or married yet, whatever his religion, and how higher education if it meets the requirements of subjective and objective required to have a TIN and eventually make tax payments according to income level.

Table 15 states that tax evasion factors do not affect the compliance of paying taxes. This is because the taxpayer is already aware of the obligations as a taxpayer to pay the tax and not for their administrative sanctions and tax audits. Kudus Society already felt the quality of public services in Indonesia is already well where public services are financed from tax money for which they pay also did not support the study because according (Tusubira & Nkote, 2013) factors of tax evasion positive effect on compliance of paying taxes.

The perception of the effectiveness of the tax system has a positive effect on adherence pay taxes. The taxation system that is easy and simple in the Kudus motivate taxpayers to pay taxes. Their Government Regulation No. 46 of 2013 makes compliance of SME in the Kudus pay taxes increased because the PP is to explain to SME to the tun of <Rp 4.8 billion per year charge only 1% of the turnover, the ease in calculating tax and final tax payable. If the taxpayer had to calculate the tax payable by the taxpayer will really be free of administrative burden. The results of this study are supported by research which produces the perception of the effectiveness of the tax system has a positive effect on adherence pay taxes.

According to the table 15 describes the level of confidence in the legal system and the government do not affect the compliance of paying taxes. According to the respondents whether or not the legal system and the system of government in Indonesia and the high and low level of their confidence that the tax collection by the State will be reallocated to the people does not affect the taxpayer to dutifully pay taxes. This study was not supported by research describes the level of confidence in the legal system and government's positive effect on compliance of paying taxes.

There is a positive influence between the consciousness of paying taxes by paying the tax compliance. Taxpayers are aware that if they pay taxes will be able to contribute significantly to the country so as to make taxpayers feel that it is necessary to fulfill their tax obligations. Despite the fact that the possibility of taxpayer compliance can be influenced because of the awareness of taxpayers, many respondents stated that they register as a taxpayer is not solely due to the awareness of their own but because of some things that encourage them to register as a taxpayer, for example, create a TIN for the purpose of the requirement of credit. This study is consistent with research which states that the awareness of the taxpayer does not affect the compliance of paying taxes.

Perception of the tax payment mechanism has a positive effect on adherence pay taxes. Abiding taxpayers will pay tax on it through his observations indicate that the results of the tax payment is capable of providing a real contribution to development in Indonesia so although the mechanism of payment of tax rated somewhat complicated, the taxpayer will still feel the need to fulfill their tax obligations. With the e-billing system makes tax payment mechanism becomes simpler and faster making it easier for taxpayers to make tax payments. suggest that the mechanism of payment of tax effect on tax compliance SMEs.

V. CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

The study concluded that the perception of the effectiveness of the tax system, consciousness of paying taxes, and the perception of tax payment mechanisms positive effect on compliance of paying taxes while demographic factors, factors of tax evasion, the level of confidence in the legal system and the government do not affect the compliance of paying taxes.

The results could provide input to the DGT that with Government Regulation No. 46 of 2013 shall apply to the taxpayer of SMEs may increase taxpayer compliance in paying taxes. Simple taxation system by taxpayers SMEs in Kudus can motivate them to do their tax obligations so that they avoid the tax penalties. This needs to be done to socialize related achieved it tax rules to make it more meaning and importance of taxes for the state so that it can hit directly to the taxpayer himself.

Limitations of this study include study subjects who only individual taxpayers who own SMEs. It is expected to further research can add corporate taxpayers in research subjects and the addition of independent variables, for example: a variable risk preferences because if preference risk is high then the taxpayer will be exposed to risks associated with the possibility of paying taxes or other risk and the higher the tendency in the face of risk taxpayers will increasingly positive effect on tax compliance.

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