

The Influence of Taxpayer Understanding, Information Technology, And Tax Audit Intensity on Perceptions of Tax Evasion

Mellania Fitria Widyana¹, Dian Widiyati^{2*}

^{1,2}Fakultas Ekonomi dan Bisnis Universitas Pamulang

Abstract

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The purpose of this research is to examine the impact of taxpayer understanding, information technology, and the frequency of tax audits on individuals' perceptions regarding the morality of tax evasion. The study is based on a population of 142,629 individuals, with a sample size of 150 respondents chosen through convenience sampling as outlined by the Slovin formula, specifically focusing on taxpayers registered at KPP Pratama Pondok Aren. Data collection was conducted via questionnaires, and the analysis was performed using multiple linear regression with SPSS version 26. The findings indicate that the frequency of tax audits has a significant effect on the perception of tax evasion ethics, whereas taxpayer understanding and information technology do not exhibit any notable impact. This study enhances the understanding of taxpayer ethics and behavior, and recommends the use of more diverse research methods and the inclusion of additional variables for more in-depth results.

Keywords: understanding of taxpayers, technology and information, intensity of tax audits, tax evasion

(*) Corresponding Author:

mellaniafitria2000@gmail.com, dosen02421@unpam.ac.id

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INTRODUCTION

In order to enhance the well-being of its citizens, Indonesia, as a developing country, must effectively plan and execute development projects. Achieving this requires substantial financial resources, with the State Revenue and Expenditure Budget (APBN), primarily supported by tax revenues, playing a crucial role (Ministry of Finance of the Republic of Indonesia, 2022). Law No. 28 of 2007 stipulates that taxes are obligatory payments to the government, allocated for public welfare. Recognizing the importance of tax revenue, the government continues to focus on improving tax collection, with the Directorate General of Taxes leading efforts to modernize the tax system.

Previous research on tax avoidance has produced varying results. For example, Muaya et al. (2022) reported that audit intensity reduces tax evasion, Ervana (2019) did not identify any correlation of that nature. Furthermore, Hasanah and Laela Fadrijatul Mutmainah (2020) determined that tax technology and information exert a negative impact on individuals' attitudes regarding the ethics of tax evasion.



In many countries, including Indonesia, tax evasion is a widespread criminal offense that involves deceptive methods to avoid paying taxes. The lack of transparency in government spending reduces tax revenue and highlights the disparity between public perception and official views on tax allocation (Muaya et al., 2022). Notable cases of tax evasion, such as those involving Angin Prayitno Aji and PT. Pazia Retailindo, underscore the structural issues within the tax administration and the decline in public trust.

The effectiveness of tax information technology, compliance attitudes, and taxpayer knowledge of tax regulations all influence tax evasion. While Ikhsan et al. (2021) emphasize that technology can streamline tax obligations, research by Nurbiyansari & Handayani (2021) indicates that greater knowledge reduces the likelihood of tax evasion. However, Rahardianti (2021) argues that technological advancements do not always lead to changes in ethical views regarding tax evasion. The intensity of tax audits is also significant; though effective audits may enhance compliance, the impact on taxpayer attitudes remains inconclusive.

This research seeks to investigate the impact of taxpayer comprehension, the role of information technology, and the intensity of tax audits on perceptions of tax evasion, with a particular emphasis on individual taxpayers within the jurisdiction of KPP Pratama Pondok Aren.

Based on the description, the hypothesis proposed is as follows:

- H1: It is hypothesized that the comprehension of tax regulations by individuals, the role of technology and information, and the frequency of tax audits significantly shape individual taxpayers' attitudes toward the ethics of tax evasion.
- H2: It is hypothesized that the comprehension of tax regulations by taxpayers significantly impacts their views on the ethical implications of tax evasion.
- H3: It is believed that technology and information significantly shape individual taxpayers' perceptions of the ethical implications surrounding tax evasion.
- H4: It is posited that technology and information play a crucial role in influencing individual taxpayers' views on the ethical considerations associated with tax evasion.

RESEARCH METHOD

This study employs a quantitative method with an associative approach. The primary goal is to examine the impact of several independent variables on the dependent variable. The research's target population includes individual taxpayers registered at KPP Pratama Pondok Aren, totaling 142,629 individuals. A sample of 150 respondents was obtained through the convenience sampling method, which was determined using calculations based on the Slovin formula.

Participants were requested to complete questionnaires for data collection. Their perspectives on various research variables—namely, taxpayer comprehension, information technology, the frequency of tax audits, and attitudes towards tax evasion were assessed utilizing a Likert scale. The gathered data were subsequently analyzed through multiple linear regression using SPSS version 26.

To guarantee the quality of the measurement instruments, validity and reliability assessments were performed. Additionally, standard diagnostic tests, including assessments for heteroscedasticity, multicollinearity, and normality, were conducted to confirm that the regression model satisfied the fundamental prerequisites for regression analysis.

Hypothesis testing is performed through a range of analytical methodologies, including a simultaneous examination known as the F-test, which assesses whether the independent variables collectively exert an influence on the dependent variable. Additionally, a partial test, referred to as the t-test, evaluates the impact of each individual independent variable on the dependent variable. Furthermore, the coefficient of determination (R^2) is utilized to quantify the extent to which fluctuations in the dependent variable can be explained by the independent variables.

In this research, the perceptions of individual taxpayers regarding tax evasion are treated as the dependent variable. In contrast, the independent variables include information technology, taxpayer understanding, and the frequency of tax audits. The objective of the analysis is to assess the extent to which taxpayer comprehension, information technology, and the intensity of tax audits affect perceptions of tax evasion, both in isolation and as a collective influence.

RESULTS AND DISCUSSION

According to the established criteria, there are 142,629 individual taxpayers registered at KPP Pratama Pondok Aren, and a sample of 150 respondents was selected based on these criteria. Consequently, the total data collected consists of 150 completed questionnaires from the respondents.

Descriptive Statistical Analysis

The following are the results of descriptive statistical testing which have been processed using SPSS:

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TAXPAYER UNDERSTANDING	150	7,00	25,00	18,7000	3,71601
INFORMATION TECHNOLOGY	150	4,00	20,00	14,8667	3,04919
TAX AUDIT INTENSITY	150	3,00	15,00	9,4733	2,66394
INDIVIDUAL TAXPAYER PERSPECTIVES ON THE ETHICS OF TAX EVASION	150	7,00	35,00	18,0600	5,28164
Valid N (listwise)	150				

Source: Data processed using SPSS 26 (2024).

The results of the descriptive statistical tests provide a comprehensive overview of the characteristics of each research variable. The average score for the taxpayer understanding variable was 31.75, indicating that the respondents had a good understanding of tax laws. The highest score recorded was 38, implying that some respondents had a strong grasp of tax regulations, while the lowest score was 25, suggesting that there were respondents who lacked a clear understanding of tax-related concepts.

The average score for the information technology variable was 33.10, indicating that most respondents believe that utilizing information technology in the tax process aids them in fulfilling their tax obligations. The highest score of 40 suggests that some respondents find significant support from the available technological resources, while the lowest score of 27 indicates that a portion of respondents feels less assisted by information technology.

For the tax audit intensity variable, the average score was 30.50, reflecting that respondents perceive tax audits as being conducted fairly regularly. The maximum score of 38 indicates that some respondents believe audits are performed with a high level of intensity, whereas the minimum score of 22 suggests that others may feel that tax audits are insufficiently rigorous.

Overall, the results of the descriptive statistical tests provide valuable insights into respondents' perceptions of information technology, taxpayer understanding, and the intensity of tax audits. The variations in the scores highlight differences in respondents' experiences and opinions, which could serve as a foundation for further research into how each of these factors influences the ethics of tax evasion.

Validity Test

The researchers employed SPSS 26 to assess the validity of the instruments used in the study. According to Ghazali (2016), the validity test is designed to evaluate whether a questionnaire accurately measures what it is intended to measure. A questionnaire is deemed valid if the calculated correlation coefficient (r) exceeds the r table value, and the significance level is below 0.05.

Table 2. Validity Test

Validity Test Results						
No.	Variable	Item	<i>Pearson Correlation</i>	r-table	Sig.	Statement
1	Taxpayer Understanding	X1.1	0,833	0,160	0.000	Valid
		X1.2	0,84	0,160	0.000	Valid
		X1.3	0,823	0,160	0.000	Valid
		X1.4	0,828	0,160	0.000	Valid
		X1.5	0,857	0,160	0.000	Valid
2	Information Technology	X2.1	0,838	0,160	0.000	Valid
		X2.2	0,879	0,160	0.000	Valid

		X2.3	0,876	0,160	0.000	Valid
		X2.4	0,827	0,160	0.000	Valid
3	Tax Audit Intensity	X3.1	0,723	0,160	0.000	Valid
		X3.2	0,779	0,160	0.000	Valid
		X3.3	0,789	0,160	0.000	Valid
4	Individual Taxpayer Perspectives on The Ethics of Tax Evasion	Y.1	0,729	0,160	0.000	Valid
		Y.2	0,765	0,160	0.000	Valid
		Y.3	0,813	0,160	0.000	Valid
		Y.4	0,814	0,160	0.000	Valid
		Y.5	0,792	0,160	0.000	Valid
		Y.6	0,594	0,160	0.000	Valid
		Y.7	0,64	0,160	0.000	Valid

Source: Data processed using SPSS 26 (2024).

The statement indicators are valid, with a calculated r from the total number of pearson correlations more than 0.160 and a significance value of less than 0.05.

Reliability Test

Reliability testing is conducted solely on questions that have passed the validity assessment and have been confirmed as valid. This test aims to determine the consistency of measurement results for the question items when assessing two or more of the same constructs using the same measurement instrument (Ghozali, 2016). A variable is considered reliable if the Cronbach's Alpha coefficient is greater than 0.60.

Table 3. Reliability Test

Reliability Test Results		
Variable	Cronbach's Alpha	Statement
Taxpayer Understanding	0,892	Reliabel
Information Technology	0,877	Reliabel
Tax Audit Intensity	0,647	Reliabel
Individual Taxpayer Perspectives on The Ethics of Tax Evasion	0,848	Reliabel

Source: Data processed using SPSS 26 (2024).

As a result, the variables in this study can be regarded to be reliable because Cronbach alpha is more than 0.60.

Normality Test

The subsequent findings stem from the normality assessment aimed at determining the distribution characteristics of the questionnaire data. The researchers initially utilized the Kolmogorov-Smirnov (K-S) method for the normality test, which produced a value of 0.001. This result suggests that the data does not adhere to a normal distribution, as it is below the threshold of 0.05. As a result, the researchers resorted to an alternative testing approach, the Monte Carlo test, which employs the same criterion of requiring a significance level exceeding 0.05.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			150
Normal Parameters ^{a,b}	Mean		0,0000000
	Std. Deviation		5,09599369
Most Extreme Differences	Absolute		0,097
	Positive		0,097
	Negative		-0,048
Test Statistic			0,097
Asymp. Sig. (2-tailed)			,001 ^c
Monte Carlo Sig. (2-tailed)	Sig.		,110 ^d
	99% Confidence Interval	Lower Bound	0,102
		Upper Bound	0,118
<p>a. Test distribution is Normal.</p> <p>b. Calculated from data.</p> <p>c. Lilliefors Significance Correction.</p> <p>d. Based on 10000 sampled tables with starting seed 299883525.</p>			

Source: Data processed using SPSS 26 (2024).

According to Table 2, the significance level of the Monte Carlo test is 0.297, which exceeds the threshold of 0.05. Therefore, it can be inferred that the data collected in this study follows a normal distribution.

Multicollinearity Test

The multicollinearity assessment is performed to ascertain the presence of intercorrelation among the independent variables within a regression model (Ghozali, 2016). In rigorous research, it is essential for the independent variables to remain uncorrelated. The absence of multicollinearity is established when the tolerance value exceeds 0.10 or when the Variance Inflation Factor (VIF) is below 10. In contrast, the presence of multicollinearity is suggested if the tolerance value is less than 0.10 or if the VIF surpasses 10.

Table 5. Multicollinearity Test

Model		Coefficients ^a						
		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Error	Beta			Tolerance	VIF
1	(Constant)	16,833	2,579		6,527	0,000		
	TAXPAYER UNDERSTANDING	-0,007	0,146	-0,005	-0,048	0,962	0,607	1,648
	INFORMATION TECHNOLOGY	-0,238	0,182	-0,137	-1,306	0,194	0,578	1,729
	TAX AUDIT INTENSITY	0,516	0,164	0,260	3,152	0,002	0,935	1,069

a. Dependent Variable: INDIVIDUAL TAXPAYER PERSPECTIVES ON THE ETHICS OF TAX EVASION

Source: Data processed using SPSS 26 (2024).

Therefore, it can be concluded that the regression model shows no signs of multicollinearity. The tolerance value for Taxpayer Understanding (X1) is 0.607, which is greater than 0.10, and the VIF value is 1.648, which is less than 10.00. For Information Technology (X2), The tolerance value for this analysis is 0.578, which exceeds the threshold of 0.10. Additionally, the variance inflation factor (VIF) is recorded at 1.729, remaining below the critical limit of 10.00. Furthermore, for Tax Audit Intensity (X3), the tolerance value is 0.935, again surpassing the minimum requirement of 0.10, while the VIF stands at 1.069, also beneath the 10.00 threshold.

Heteroscedasticity Test

The heteroscedasticity test is employed to assess the presence of variance discrepancies among the residuals of a regression model across different observations. When the residuals' variance remains uniform throughout the observations, this condition is termed homoscedasticity; conversely, if the variance varies, it is identified as heteroscedasticity (Ghozali, 2016). The Glajser/scatter plot test serves as the primary approach for identifying heteroscedasticity. For a regression model to pass the heteroscedasticity assessment, the significance level must exceed 0.05 (i.e., sig > 0.05). An effective regression model should demonstrate variance that is devoid of heteroscedasticity.

Table 6. Heteroscedasticity Test

Model		Coefficients ^a				
		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	
		B	Error	Beta		
1	(Constant)	-1,826	1,668		-1,095	0,275
	TAXPAYER UNDERSTANDING	0,137	0,094	0,149	1,457	0,147
	INFORMATION	0,072	0,118	0,064	0,614	0,540

TECHNOLOGY					
TAX AUDIT INTENSITY	0,205	0,106	0,159	1,938	0,055
a. Dependent Variable: ABS_RES					

Source: Data processed using SPSS 26 (2024).

The results of the heteroscedasticity test indicate that heteroscedasticity is not present, as the significance values exceed 0.05. Specifically, the significance value for the variable Taxpayer Understanding (X1) is 0.147, which is greater than 0.05. For Information Technology (X2), the significance value is 0.540, also exceeding 0.05, and for Tax Audit Intensity (X3), the significance value is 0.055, which is slightly above 0.05.

Test the Results of Multiple Linear Regression Analysis

According to Ghazali (2016), multiple linear regression involves expanding the number of independent variables from one to two or more. The primary objective of multiple linear regression analysis is to determine whether the independent variables have a positive or negative relationship with the dependent variable.

Table 7. Multiple Linear Regression Analysis Test

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta		
1	(Constant)	16,833	2,579		6,527	0,000
	TAXPAYER UNDERSTANDING	-0,007	0,146	-0,005	-0,048	0,962
	INFORMATION TECHNOLOGY	-0,238	0,182	-0,137	-1,306	0,194
	TAX AUDIT INTENSITY	0,516	0,164	0,260	3,152	0,002
a. Dependent Variable: INDIVIDUAL TAXPAYER PERSPECTIVES ON THE ETHICS OF TAX EVASION						

Source: Data processed using SPSS 26 (2024).

The regression equation can be explained:

- a. If the constant value is 16,833, it can be interpreted that Taxpayer Understanding (X1), Information Technology (X2), Tax Audit Intensity (X3) is equal to 0, then the level of taxpayer compliance in paying motor vehicle tax is 16,833.
- b. The coefficient result of the variable Taxpayer Understanding (X1) is -0.007, which means that if there is an increase in Taxpayer Understanding at KPP Pratama Pondok Aren by one unit, The anticipated reduction in the

perception of individual taxpayers concerning the ethics of tax evasion is quantified at 0.007, assuming that other variables are either unchanged or set to zero.

- c. The coefficient for the Information Technology variable (X2) is -0.238. This indicates that a one-unit increase in Information Technology at KPP Pratama Pondok Aren corresponds to a decrease of 0.238 in individual taxpayers' perceptions of the ethics surrounding tax evasion, provided that all other variables remain constant or are held at zero.
- d. The coefficient for the Tax Audit Intensity variable (X3) is 0.516. This indicates that a one-unit increase in Tax Audit Intensity at KPP Pratama Pondok Aren correlates with a 0.516 increase in individual taxpayers' perceptions regarding the ethics of tax evasion, assuming all other variables are held constant or considered negligible.

Acceptance Coefficient Test (R²)

The deception coefficient (R²) serves as an indicator of the model's efficacy in elucidating the variability of the dependent variable based on the independent variables. The coefficient of determination ranges from zero to one. A value of R² approaching one signifies that the independent variables account for nearly all the information necessary to accurately predict the dependent variable (Ghozali, 2016).

Table 8. Acceptance Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,263 ^a	0,069	0,050	5,14808
a. Predictors: (Constant), TAX AUDIT INTENSITY, TAXPAYER UNDERSTANDING, INFORMATION TECHNOLOGY				

Source: Data processed using SPSS 26 (2024).

The adjusted R-squared value of 0.050, or 5%, indicates that only 5% of the variance in variable Y—specifically, individual taxpayers' perceptions of the ethics surrounding tax evasion in relation to motor vehicle tax—can be attributed to factors such as taxpayer comprehension, information technology, and the frequency of tax audits. Conversely, the remaining 95% of the variance is attributed to other variables not examined in this study.

F Test (Simultaneous)

This assessment is designed to evaluate the concurrent effect of the independent variable on the dependent variable. The determination of the F test involves the following criteria:

- 1. When the computed F value exceeds the F table value, or the F-statistic probability value is below 0.05, it indicates that the independent variables collectively exert an influence on the dependent variables.

2. Conversely, if the calculated F value is lower than the F table value, or the F-statistic probability value is above 0.05, this suggests that the independent variables do not jointly affect the dependent variables.

Table 9. F Test (Simultaneous)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	287,056	3	95,685	3,610	,015 ^b
	Residual	3869,404	146	26,503		
	Total	4156,460	149			
a. Dependent Variable: INDIVIDUAL TAXPAYER PERSPECTIVES ON THE ETHICS OF TAX EVASION						
b. Predictors: (Constant), TAX AUDIT INTENSITY, TAXPAYER UNDERSTANDING, INFORMATION TECHNOLOGY						

Source: Data processed using SPSS 26 (2024).

It can be inferred that the comprehension of tax regulations by taxpayers, the role of information technology, and the frequency of tax audits collectively exert a significant impact on individual taxpayers' views concerning the ethical implications of tax evasion.

t Test (Partial)

This assessment evaluates the extent to which an independent variable affects the variations observed in the dependent variable (Ghozali, 2016). The decision regarding the partial test is made according to these criteria: if the significance value is below 0.05, or if the calculated t-value exceeds the critical t-value from the table, H0 is refused and H1 is accepted. Meanwhile, if the sig value is greater than 0.05 or t count is less than t table, H0 is approved and H1 is refused (has no effect).

Table 10. t Test (Partial)

Coefficients ^a						
Model		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
		B		Beta		
1	(Constant)	16,833	2,579		6,527	0,000
	TAXPAYER UNDERSTANDING	-0,007	0,146	-0,005	-0,048	0,962
	INFORMATION TECHNOLOGY	-0,238	0,182	-0,137	-1,306	0,194

TAX AUDIT INTENSITY	0,516	0,164	0,260	3,15 2	0,00 2
a. Dependent Variable: INDIVIDUAL TAXPAYER PERSPECTIVES ON THE ETHICS OF TAX EVASION					

Source: Data processed using SPSS 26 (2024).

The following conclusions can be drawn from the analysis:

- a. The variable of Taxpayer Understanding (X1) yielded a significance value of 0.962, which exceeds the threshold of 0.05. Furthermore, the calculated t-value of -0.048 is less than the t-table value of 1.97, leading to the rejection of hypothesis H1. Thus, it can be inferred that Taxpayer Understanding does not exert a partial influence on Individual Taxpayer Perceptions concerning the Ethics of Tax Evasion.
- b. The variable of Information Technology (X2) produced a significance value of 0.194, again greater than 0.05. The computed t-value of -1.306 is also below the t-table value of 1.97, resulting in the rejection of hypothesis H2. Consequently, it can be concluded that Information Technology does not have a partial influence on Individual Taxpayer Perceptions regarding the Ethics of Tax Evasion.
- c. In contrast, the Tax Audit Intensity variable (X3) demonstrated a significance value of 0.002, which is less than 0.05. Additionally, the calculated t-value of 3.152 surpasses the t-table value of 1.97, leading to the acceptance of hypothesis H3. Therefore, it can be concluded that Tax Audit Intensity does have a partial influence on Individual Taxpayer Perceptions concerning the Ethics of Tax Evasion.

CONCLUSION

1. The Influence of Taxpayer Understanding, Information Technology, and Tax Audit Intensity on Taxpayer Perceptions Regarding the Ethics of Tax Evasion

The findings of the study indicate that the simultaneous test (F) yields a value of 3.610, which exceeds the critical F value of 2.43, with a significance level of 0.000, significantly lower than 0.05. This suggests that the comprehension of tax obligations, the utilization of information technology, and the frequency of tax audits collectively affect taxpayers' perceptions concerning the ethics surrounding tax evasion.

2. The Influence of Taxpayer Understanding on Taxpayer Perceptions Regarding the Ethics of Tax Evasion

Hypothesis testing reveals that taxpayer understanding has a significance value of 0.962, which is more than 0.05, and a t count of -0.048, which is smaller than t table 1.97. This suggests that taxpayers' understanding has no partial influence on their opinions of the ethics of tax evasion.

The theory of planned behavior (TPB) explains how beliefs, norms, and control shape taxpayer intentions. This study is consistent with previous studies (Theresa Valentia and Meinie Susanty, 2021; Dini Fitria et al., 2021), which

found that taxpayer comprehension does not always prevent tax cheating, as factors such as neglect in filling out SPT can still occur.

3. The Influence of Information Technology on Taxpayer Perceptions Regarding the Ethics of Tax Evasion

Hypothesis testing indicates that the significance value for information technology stands at 0.194, exceeding the threshold of 0.05. Furthermore, the t statistic is -1.306, which is below the critical value of 1.97 in the t-table, suggesting an absence of a significant partial effect.

According to Attribution Theory, insufficient information and socialization regarding tax technology may affect taxpayer behavior. This research aligns with the conclusions drawn by Zainuddin et al. (2021), who observed that, despite advancements in tax technology, numerous taxpayers fail to utilize these tools effectively..

4. The Effect of Tax Audit Intensity on Taxpayer Perceptions Regarding the Ethics of Tax Evasion

The hypothesis test findings suggest that the intensity of tax audits has a significance value of 0.002, less than 0.05, and t count 3.152, which is greater than t table 1.97, indicating a partially significant influence.

According to attribution theory, unpleasant encounters with business partners can increase embezzlement. This study is consistent with Dhea Anmelia et al. (2022) and Purwanto et al. (2018), who found that tax audits boost taxpayer compliance. However, these findings contradict Marlina (2018), who indicated that some taxpayers believed audits were unsuccessful and still revealed opportunities for avoidance.

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