

DETERMINANTS OF CORPORATE TAXPAYER PERCEPTIONS OF TAX EVASION

Kal Kristopher Yonadie¹, Ayu Fury Puspita²

^{1,2}*Accounting Department, Faculty of Economics and Business, University of Brawijaya, Indonesia*

Abstract. This research aims to test and analyze the determinants of restaurant and hotel owner taxpayers' perception on tax evasion, involving the variables of information technology, tax knowledge, tax morale, tax system, tax fairness, and compliance cost. The primary data in this research are collected using questionnaires and measured by Likert scale. The population includes corporate taxpayers of restaurant and/or café and hotel service owners, from which the samples of 100 respondents are selected through purposive sampling, and analyzed by descriptive statistics, validity test, reliability test, multiple linear regression, coefficient of determination test, and hypothesis test processed by SPSS ver. 27. The analysis results exhibit that information technology, tax knowledge, tax morale, and tax system have a negative and significant effect on corporate taxpayers' perception on tax evasion; and tax fairness and compliance cost have a positive and significant effect on corporate taxpayers' perception on tax evasion.

Keywords: Tax Evasion, Perceptions, Attribution Theory, Information Technology, Tax Knowledge, Tax Morale, Tax System, Tax Fairness, Compliance Cost.

I. INTRODUCTION

Local tax is one of the sources of income for a region (Widjaja, 2023). In Malang City, regulations regarding local taxes are contained in Malang City Regional Regulation No. 8 of 2019 Article 1 Paragraph 7. According to data published by the Malang City Regional Revenue Agency (Bapenda), the realization of local tax revenue always reaches 90% - 100%.

However, tax evasion behavior still occurs in Indonesia. Indonesia is the second largest country in ASEAN in terms of tax evasion, with an amount of US\$17.8 billion (Safuan et al., 2022). In Malang City from January to October 2023, there were 57 business actors who committed tax evasion (Wicaksana, 2023). One of the business actors did not deposit their taxes up to IDR 1 billion (Wicaksana, 2023). Therefore, it is necessary to analyze the factors that influence the perception of corporate taxpayers who do not commit tax evasion in order to analyze the perceptions that influence the attitude of these corporate taxpayers.

Previous studies on factors that influence taxpayers' perceptions of tax evasion have only been conducted on personal taxpayers. In addition, previous research still has not raised the factor of information technology that is developing in Indonesia. Many previous studies took samples in big cities, such as in Jakarta and Surabaya, while in Malang City it is still rare to find.

This research is useful to know the perception of corporate taxpayers in Malang City on tax evasion. This research is expected to provide insight and evaluation to the Regional Revenue Agency (Bapenda) of Malang City. This research is also expected to be used as input for further research.

This study aims to determine the factors that influence corporate taxpayers' perceptions of tax evasion. The factors in question have been compiled based on attribution theory. The factors that are the subject of this research are information technology, tax knowledge, tax morale, tax system, tax fairness, and compliance cost.

II. LITERATURE

A. Attribution Theory

Attribution theory is a theory that explains the causes of individuals performing an action or deciding to do certain things in certain ways (Robbins & Judge, 2017). Kartika (2015) stated that individual behavior is influenced by the perceptions of the individual. In attribution theory, a person's perception is influenced by internal factors and external factors perceived by the individual.

B. Information Technology

Information technology refers to the use of information systems and technology in the taxation process. Based on research by Adwimurti et al. (2023), information technology has a positive and significant effect on taxpayer perceptions of tax evasion

C. Tax Knowledge

Tax knowledge or tax knowledge is the level of understanding of taxpayers regarding tax regulations and obligations. According to Rantelangi & Majid (2017), tax knowledge has a significant negative effect on taxpayer perceptions of tax evasion.

D. Tax Morale

Tax morale is the attitude or moral awareness that taxpayers have towards the importance of paying taxes. Rantelangi & Majid (2017) found that tax morale has a significant negative effect on taxpayers' perceptions of tax evasion.

E. Tax System

Tax system refers to the tax system implemented by the tax authority. Based on the research of Rantelangi & Majid (2017), the tax system has a significant negative effect on taxpayer perceptions of tax evasion, while according to Aliyudin et al. (2021), the tax system does not have a significant influence on taxpayer perceptions of tax evasion.

F. Tax Fairness

Tax fairness or tax justice refers to the taxpayer's perception of how fair the tax system is. Based on research by Rantelangi & Majid (2017), tax fairness has a significant negative effect on taxpayer perceptions of tax evasion.

G. Compliance Cost

Compliance cost is the cost incurred by taxpayers to fulfill tax obligations, including the time and resources required. According to Rantelangi & Majid (2017), compliance cost has a significant positive effect on taxpayer perceptions of tax evasion.

H. Research Hypothesis

1. The Effect of Information Technology on Corporate Taxpayer Perceptions of Tax Evasion

Information technology is a unity of hardware, software, communication networks, and existing data to be collected, transformed, and disseminated for decision-making

purposes within an organization (Adwimurti et al., 2023). In Malang City, the use of information technology in taxation can be seen in the use of the Persada application. Information technology is part of the external factors that make up the construct of attribution theory.

Adwimurti et al. (2023) stated in their research that information technology has a significant negative effect on taxpayer perceptions of tax evasion. This is because the better the information technology provided by the government will make it easier for taxpayers to carry out their tax obligations. This causes a negative perception of tax evasion. Aliyudin et al. (2021) state that information technology has no influence on taxpayer perceptions of tax evasion. This is because the respondents in the research of Aliyudin et al. (2021) still use manual techniques. Based on the explanation above, the hypothesis developed is as follows:

H1: Information technology has a significant negative effect on taxpayer perceptions of tax evasion.

2. The Effect of Tax Knowledge on Corporate Taxpayers' Perception of Tax Evasion

Tax knowledge is a process where taxpayers understand the applicable tax regulations and systems and apply them in their daily lives. Tax knowledge is an internal factor that makes up the construct of attribution theory.

Rantelangi & Majid (2017) state that tax knowledge has a significant negative effect on taxpayers' perceptions of tax evasion. This is because when taxpayers understand tax regulations, systems, and sanctions, these taxpayers tend to carry out their obligations and have a negative perception of tax evasion. Saragih & Putra (2021) state that tax knowledge has a significant negative effect on taxpayers' perceptions of tax evasion. This is because when taxpayers know the regulations as well as their rights and obligations, these taxpayers will carry out their obligations and have a negative perception of tax evasion. Based on the explanation above, the hypothesis developed is as follows:

H2: Tax knowledge has a significant negative effect on the perception of corporate taxpayers on tax evasion.

3. The Effect of Tax Morale on Corporate Taxpayers' Perception of Tax Evasion

Tax morale is a motive that is felt intrinsically by taxpayers to follow tax regulations and pay their tax obligations, and contribute voluntarily to public needs. Tax morale is one of the variables included in the construct of internal factors according to attribution theory.

Rantelangi & Majid (2017) stated in their research that tax morale has a significant negative effect on taxpayers' perceptions of tax evasion. This is because taxpayers who have high tax morale will always pay their obligations as taxpayers. Joe et al. (2018) state that tax morale has a significant negative effect on taxpayer perceptions of tax evasion. Based on the explanation above, the hypothesis developed is as follows.

H3: Tax morale has a significant negative effect on corporate taxpayers' perceptions of tax evasion.

4. The Effect of Tax System on Corporate Taxpayer Perception of Tax Evasion

Tax system is a tax collection system as a form of taxpayer service to the state in the context of financing state administration and national development (Aliyudin, 2021).

Aliyudin et al. (2021) state that the tax system has no effect on taxpayer perceptions of tax evasion. This is because respondents in the research of Aliyudin et al. (2021) feel unsure about the transparency of tax management. Rantelangi & Majid (2017) state that the tax system has a significant negative effect on taxpayer perceptions of tax evasion. This is because when the tax system is fair, it will increase the intention of taxpayers to pay their obligations. Based on the explanation above, the hypothesis developed is as follows:

H4: Tax system has a significant negative effect on the perception of corporate taxpayers on tax evasion.

5. Effect of Tax Fairness on Corporate Taxpayers' Perception of Tax Evasion

Tax fairness is justice in implementing a tax system (Sulistiani, 2016). Tax fairness must be enforced by the government, because taxpayers consider that taxes are a burden for them and must be fulfilled. Mardiasmo (2009) states that tax justice is provided in the form of taxation in accordance with the ability and income of each taxpayer.

Rahman (2013) states that tax fairness has a positive effect on taxpayers' perceptions of tax evasion. This is because the respondents from Rahman (2013) focused tax fairness on the management of tax funds. Respondents in Rahman's (2013) study considered that tax management was not maximized, so tax fairness had not been enforced. However, Rantelangi & Majid (2017) state that tax fairness has a negative effect on taxpayers' perceptions of tax evasion. This is because when tax justice has been enforced, it will affect taxpayers' perceptions and discourage them from committing tax evasion. Based on the explanation above, the hypothesis developed is as follows:

H5: Tax fairness has a significant positive effect on the perception of corporate taxpayers on tax evasion.

6. The Effect of Compliance Cost on Corporate Taxpayer Perceptions of Tax Evasion

Compliance cost is the amount of costs that must be borne by taxpayers in fulfilling their obligations (Susmita & Supadmi). There are three components of compliance cost, namely monetary costs, time costs, and psychological costs (Rantelangi & Majid, 2017). OECD (2004) states that the greater the compliance cost, the greater the likelihood of non-compliance with tax regulations.

Kurniawati & Toly (2014) state that compliance cost has a positive effect on taxpayers' perceptions of tax evasion. This is because taxpayers feel burdened with taxes, so when there are additional costs, taxpayers feel that tax evasion is feasible. Rantelangi & Majid (2017) also argue that compliance cost has a positive effect on taxpayer perceptions of tax evasion. Based on the explanation above, the hypothesis developed is as follows:

H6: Compliance cost has a positive effect on the perception of corporate taxpayers on tax evasion.

1. Research Framework

This research framework has been developed based on attribution theory. The variables of this study are internal and external factors that become constructs of attribution theory. The variables that make up this theoretical framework are information technology, tax knowledge,

tax morale, tax system, tax fairness, and compliance cost. The research framework that has been designed in this study is as follows:

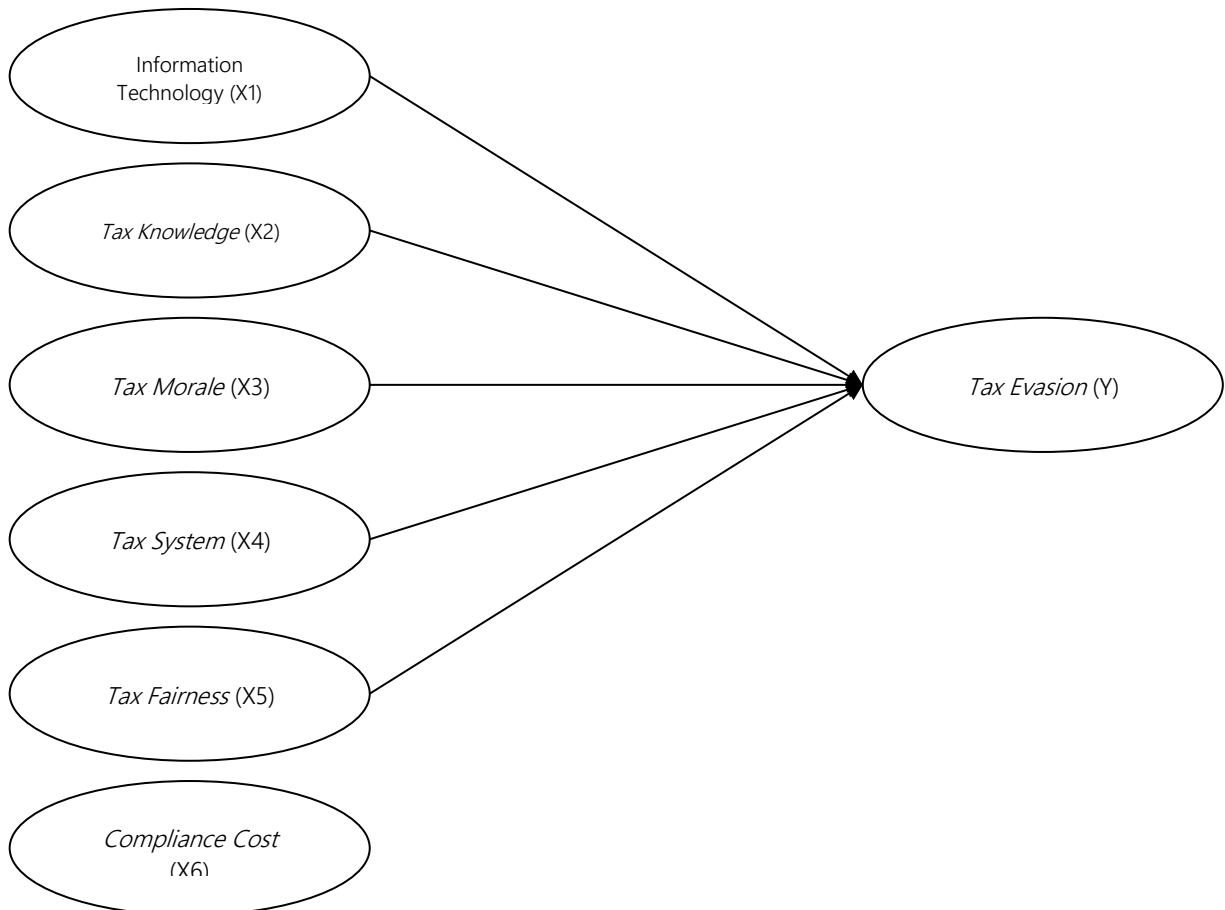


Figure 1 Research Framework

III. RESEARCH METHODOLOGY

A. *Type of Research*

This research uses quantitative methods in hypothesis testing. The quantitative approach was chosen because this research uses data in the form of numbers as a means of analyzing the desired information. This research is a field research conducted in Malang City for 8 months. The data source used is primary data obtained from distributing questionnaires to respondents who have been determined as research samples. The data analysis method was carried out by multiple linear regression.

B. *Population and Sample*

The population in this study were 3,007 corporate taxpayers engaged in restaurant and/or cafe services, as well as hospitality services in Malang City. The sampling technique used is purposive sampling, namely sample selection based on certain criteria. The number of samples was determined using the Slovin formula, so that 97 corporate taxpayers were obtained, then rounded up to 100 corporate taxpayers as research samples.

C. Data Collection Method

The data collection method in this study uses a questionnaire distributed to respondents who have been determined as a sample. The questionnaire is measured using a Likert scale, with a scale of 1 for strongly disagree to 5 for strongly agree.

IV. RESULT AND DISCUSSION

A. Respondent Characteristics

Respondents in this study are corporate taxpayers engaged in food and beverage services (restaurants and / or cafes) and hotel services corporate taxpayers. There are 6 categories of respondents in this study, among others:

1. Type of business
2. Position in the business
3. Gender
4. Age
5. NPWPD Ownership
6. Status at Bapenda Malang City

An explanation and analysis of the characteristics of the respondents in this study can be seen in Table 1 below:

Table 1. Characteristics of Respondents

Characteristics	Respondents	Total	Percentage
Business Type	Food and Beverage Services (restaurants and/or cafes)	94	94%
	Hospitality Services	6	6%
	Total	100	100%
Position	Owner	22	22%
	General Manager	1	1%
	Operations Manager	52	52%
	Finance Manager	6	6%
	Finance Staff	2	2%
	Business Responsible	15	15%
	More	2	2%
	Total	100	100%
Gender	Male	67	67%
	Female	33	33%
	Total	100	100%

Characteristics	Respondents	Total	Percentage
Age	17-25 years old	12	12%
	26-35 years old	56	56%
	36-45 years old	23	23%
	46-55 years	9	9%
	> 55 years	0	0%
	Total	100	100%
NPWPD Ownership	Yes	100	100%
	No	0	0%
Status at Bapenda	Registered	100	100%
	Not Registered	0	0%

Source: Research Data (2024)

B. Descriptive Statistics Results

In this section, we will explain descriptively the responses of respondents in each question related to the variables in this study. The results of descriptive statistical analysis in this study are described in Table 2 below:

Table 2. Descriptive Statistics

Variables	Mean	Std Deviation
Information Technology	4,26	0,702
<i>Tax Knowledge</i>	4,36	0,566
<i>Tax Morale</i>	4,60	0,636
<i>Tax System</i>	4,31	0,677
<i>Tax Fairness</i>	3,89	0,920
<i>Compliance Cost</i>	2,29	1,122
<i>Tax Evasion</i>	1,07	0,121

Source: Research Data (2024)

From Table 2, it can be seen that the variables of information technology, tax knowledge, tax morale, and tax system have a mean value of more than 4, which means that respondents have felt that the four variables are well available or have been running well. The tax fairness variable has a mean value of 3.89, which means that respondents feel that tax fairness has gone well, but there are still respondents who have not felt or do not know whether tax fairness has gone well. The compliance cost variable has a mean value of 2.29 and a std deviation value of 1.122. This means that respondents do not feel burdened by additional costs but there are still many who feel burdened by additional costs. This can be seen from the diversity of answers given. Tax evasion has a mean value of 1.07, which means that respondents think that tax evasion is not good and should not be done.

C. Validity Test Results (Bivariate Pearson)

This study uses the Pearson Bivariate validity test to test the validity of the data in this study. Azwar (1986) states that if the significance value is <0.05 and the $r_{count} > r_{table}$ value is 0.195 then the data used is said to be valid. Table 3 below shows the results of the validity test in this study:

Table 3. Pearson Bivariate Validity Test Results

Variables	Question item	Calculated r value
Information Technology (IT)	TI1	0,978
	TI2	0,977
	TI3	0,942
	TI4	0,986
	TI5	0,959
Tax Knowledge (TK)	TK1	0,866
	TK2	0,868
	TK3	0,934
	TK4	0,927
	TK5	0,916
	TK6	0,938
	TK7	0,909
Tax Morale (TM)	TM1	0,741
	TM2	0,903
	TM3	0,926
	TM4	0,934
	TM5	0,901

Variables	Question item	Calculated r value
	TM6	0,736
	TM7	0,789
	TM8	0,866
<i>Tax System (TS)</i>	TS1	0,882
	TS2	0,938
	TS3	0,899
	TS4	0,470
	TS5	0,828
<i>Tax Fairness (TF)</i>	TF1	0,923
	TF2	0,869
	TF3	0,917
	TF4	0,825
	TF5	0,894
<i>Compliance Cost (CC)</i>	CC1	0,697
	CC2	0,735
	CC3	0,863
	CC4	0,803
	CC5	0,731
	CC6	0,871
<i>Tax Evasion (TE)</i>	TE1	0,918
	TE2	0,977
	TE3	0,977
	TE4	0,977
	TE5	-0,924

Source: Research Data (2024)

Table 3 shows the results of the Bivariate Pearson validity test. Table 3 shows that the variables of information technology, tax knowledge, tax morale, tax system, tax fairness, compliance costs, and tax evasion have a rcount value > 0.195 and a significance value < 0.05. Therefore, each question data in this study is declared valid.

D. Reliability Test (Cronbach's Alpha)

The Cronbach's Alpha reliability test is used to determine whether the measuring instrument in a study is accurate, consistent, and precise for measuring a construct. If the variable value of Cronbach's alpha > 0.7, the variable is declared reliable. The reliability test results are described in Table 4 below:

Table 4. Cronbach's Alpha Reliability Test Results

Variables	<i>Cronbach's Alpha</i>
Information Technology	0,983
Tax Knowledge	0,954
Tax Morale	0,932
Tax System	0,868
Tax Fairness	0,926
Compliance Cost	0,873
Tax Evasion	0,953

Source: Research Data (2024)

Table 4 shows the results of the Cronbach's Alpha reliability test. Table 4 shows that all variables have a Cronbach's Alpha value > 0.7. This shows that all variables in this study are declared reliable.

E. Hypothesis Testing

1. Determinant Coefficient Test Results (R^2)

The coefficient of determination test value is carried out to show the proportion contributed by the independent variables in explaining the dependent variable (Kumala, 2023). The greater the adjusted R-Squared value, the greater the ability of the independent variables to explain the dependent variable. Table 5 shows the results of the coefficient of determination test below:

Table 5. Determination Coefficient Test Results

Variables	R	<i>R-Squared</i>	<i>Adjusted R-Squared</i>
Information Technology	0,884	0,794	0,781

<i>Tax Knowledge</i>			
<i>Tax Morale</i>			
<i>Tax System</i>			
<i>Tax Fairness</i>			
<i>Compliance Cost</i>			
<i>Tax Evasion</i>			

Source: Research Data (2024)

Table 5 shows the results of the coefficient of determination test. The R value shows 0.884, which means that all independent variables on the dependent variable have a strong relationship because they have a value between 0.80 and 1.00. The adjusted R-squared value has a value of 0.781 or 78%, which means that the six independent variables affect the dependent variable by 78% in this study and the remaining 22% is influenced by other variables not examined in this study.

2. F Test Analysis Results

The F test is conducted to determine the effect of all independent variables in a study that are included in the regression model together on the dependent variable. If the significance value <0.05 and the value of F count $> F$ table of 2.20 then there is an influence of the independent variables simultaneously on the dependent variable. Table 6 below shows the results of the F test:

Table 6. F Test Results

F _{count}	Sig.
295,21	0,000

Source: Research Data (2024)

Table 6 shows the results of the F test. It can be seen that Fcount is $295.21 > F_{table}$ and the significance value is $0.000 < 0.05$. This shows that there is a simultaneous influence of the six variables on the dependent variable.

3. Path Coefficient or T Values Test Results

The path coefficient test is carried out to represent the level of significance in a hypothesis test. This study uses a one-tailed hypothesis with a significance value of 5% (0.05). The calculated t value must be > 1.64 or < -1.64 for the hypothesis to be accepted. Table 7 below shows the results of the path coefficient test:

Table 7. Path Coefficient Test Results

Hypothesis	Path	β	<i>T-Statistics</i>	Sig.
H1	X1→ Y	-0,006	-3,312	0,000
H2	X2→ Y	-0,048	-20,714	0,000
H3	X3→ Y	-0,015	-7,056	0,000
H4	X4→ Y	-0,044	-22,011	0,000
H5	X5→ Y	0,044	28,582	0,000
H6	X6→ Y	0,004	4,759	0,000

Source: Research Data (2024)

Table 7 shows the results of the path coefficient test in this study. The explanation of Table 7 is as follows:

1. The test results of hypothesis 1 (H1) show a β value of -0.006 with a t-statistics value of -3.312 and a significance value of 0.000. This shows that information technology has a negative effect on the perception of corporate taxpayers on tax evasion. This shows that hypothesis 1 (H1) is accepted.
2. The results of hypothesis 2 (H2) test show a β value of -0.048 with a t-statistics value of -20.714 and a significance value of 0.000. This shows that tax knowledge has a negative effect on the perception of corporate taxpayers on tax evasion. This shows that hypothesis 2 (H2) is accepted.
3. The test results of hypothesis 3 (H3) show a β value of -0.015 with a t-statistics value of -7.056 and a significance value of 0.000. This shows that tax morale negatively affects the perception of corporate taxpayers on tax evasion. This shows that hypothesis 3 (H3) is accepted.
4. The results of hypothesis 4 (H4) test show a β value of -0.044 with a t-statistics value of -22.011 and a significance value of 0.000. This shows that the tax system has a negative effect on the perception of corporate taxpayers on tax evasion. This shows that hypothesis 4 (H4) is accepted.
5. The test results of hypothesis 5 (H5) show a β value of 0.044 with a t-statistics value of 28.582 and a significance value of 0.000. This shows that tax fairness has a positive effect on the perception of corporate taxpayers on tax evasion. This shows that hypothesis 5 (H5) is accepted.
6. The results of hypothesis 6 (H6) test show a β value of 0.004 with a t-statistics value of 4.759 and a significance value of 0.000. This shows that compliance cost has a positive effect on the perception of corporate taxpayers on tax evasion. This shows that hypothesis 6 (H6) is accepted.

F. Discussion of the Research Results

1. Information Technology The Effect of Information Technology on Corporate Taxpayer Perceptions of Tax Evasion
Information technology has a significant negative effect on the perception of corporate taxpayers on tax evasion is accepted. This is in line with research conducted by Adwimurti et al. (2023). This is in line with the construct of external factors of attribution theory where when corporate taxpayers feel that information technology is well available to them, this will make it easier for corporate taxpayers to pay their obligations and tend to have a negative perception of tax evasion.
2. The Effect of Tax Knowledge on Corporate Taxpayers' Perception of Tax Evasion
Tax knowledge has a significant negative effect on the perception of corporate taxpayers on tax evasion is accepted. This is in line with research conducted by Rantelangi & Majid (2017). This is in line with the construct of the internal factors of attribution theory where when corporate taxpayers have good knowledge of tax regulations, systems, and sanctions, corporate taxpayers will comply with and carry out their tax obligations, so that corporate taxpayers will have a negative perception of tax evasion.
3. The Effect of Tax Morale on Corporate Taxpayers' Perception of Tax Evasion
Tax morale has a significant negative effect on the perception of corporate taxpayers on tax evasion is accepted. This is in line with research conducted by Rantelangi & Majid (2017). This is in line with the construct of internal factors from attribution theory where when corporate taxpayers have good morality, they will tend to always obey tax regulations and fulfill their tax obligations. Therefore, when the morality of corporate taxpayers is high, it causes these corporate taxpayers to have a negative perception of tax evasion.
4. The Effect of Tax System on Corporate Taxpayer Perception of Tax Evasion
Tax system negatively affects the perception of corporate taxpayers on tax evasion is accepted. This is in line with research conducted by Aliyudin et al. (2021). This is in line with the external construct of attribution theory where when the tax system is running fairly, corporate taxpayers will always carry out their tax obligations and have a negative perception of tax evasion.
5. The Effect of Tax Fairness on Corporate Taxpayers' Perception of Tax Evasion
Tax fairness has a significant positive effect on the perception of corporate taxpayers on tax evasion is accepted. This is in line with research conducted by Rahman (2013). This is because the respondents in this study felt that tax justice had not been fairly enforced. This causes corporate taxpayers to have a positive perception of tax evasion.
6. The Effect of Compliance Cost on Corporate Taxpayers' Perception of Tax Evasion
Compliance cost has a significant positive effect on the perception of corporate taxpayers on tax evasion. This is in line with research conducted by Kurniawati & Toly (2014). This is in line with the construct of external factors from attribution theory where when taxpayers feel burdened with additional costs that must be incurred when fulfilling their tax obligations, corporate taxpayers will have a positive perception of tax evasion.

V. CONCLUSION

Based on the research results, it can be concluded that there are several factors that influence the perception of corporate taxpayers on tax evasion. First, information technology has a significant negative effect on the perception of corporate taxpayers on tax evasion, which indicates that the better the use of information technology, the lower the tendency of taxpayers to avoid taxes. Second, tax knowledge also has a significant negative effect on the perception of tax evasion, meaning that the higher the taxpayer's knowledge of taxation, the lower their tendency to commit tax evasion. Third, tax morale has a significant negative effect on the perception of tax evasion, which indicates that higher moral awareness of taxpayers can reduce the tendency to avoid taxes. Fourth, the tax system has a significant negative effect on taxpayers' perceptions of tax evasion, which means that a better and clearer tax system can reduce the potential for tax evasion.

Furthermore, tax fairness shows a significant positive effect on the perception of corporate taxpayers on tax evasion. This indicates that taxpayers' perceptions of the fairness of a higher tax system can actually increase the tendency of taxpayers to avoid taxes, possibly due to perceptions of unfairness in the tax system. Finally, compliance cost has a significant positive effect on the perception of tax evasion, which means that the higher the compliance cost that must be borne by taxpayers, the higher their tendency to commit tax evasion. These findings provide an important illustration that both internal and external factors of taxpayers can influence their decisions in fulfilling tax obligations.

ACKNOWLEDGEMENT

The author would like to express gratitude to all the people who have helped in the completion of this study.

REFERENCES

- Adwimurti, Y. (2023). Factors Affecting The Perception Of Individual Taxpayers Toward Tax Fraud. *International Journal of Accounting Management Economics and Social Sciences (IJAMESC)*, 1(2). <https://doi.org/10.61990/ijamesc.v1i2.9>
- Aliyudin, R. S., Ahmad, E. F., & Nizhan, N. (2021). Pengaruh Sistem Perpajakan, Diskriminasi, Teknologi Dan Informasi Perpajakan Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak (Studi Pada Wajib Pajak Orang Pribadi di Universitas Majalengka). *Jurnal Akuntansi dan Sistem Informasi*, 2(2). <https://doi.org/10.31949/j-aksi.v2i2.1615>
- Joe, Indriyani, E., Sitawati, R., & Subchan. (2018). Pengaruh Moral Wajib Pajak Orang Pribadi terhadap Persepsi atas Tax Evasion dengan Kepatuhan Wajib Pajak sebagai Variabel Mediasi. *Indonesian Journal of Accounting and Governance*, 2(2).
- Kumala, R. A. (2023). Analisis Penerapan Aplikasi Persada Sebagai Inovasi Pelayanan Publik Badan Pendapatan Daerah (Bapenda) Kota Malang Berdasarkan Technology Acceptance Model (TAM).
- Kurniawati, M., & Toly, A. A. (2014). Analisis keadilan pajak, Biaya Kepatuhan, dan Tarif Pajak Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak Di Surabaya Barat. *Tax & Accounting Review*, 4(2).
- Mardiasmo. (2009). *Perpajakan Indonesia Edisi Revisi 2009*. Yogyakarta: CV Andi.

- Muhammad Farhan Muchtar, Dirvi Surya Abbas and Sigit Budi Santoso (2023) "Pengaruh Pajak Daerah, Retribusi Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus Terhadap Alokasi Belanja Modal ", MUQADDIMAH: Jurnal Ekonomi, Manajemen, Akuntansi dan Bisnis, 2(1), pp. 21–34. doi: 10.59246/muqaddimah.v2i1.571.
- Rahman, I. S. (2013). Pengaruh Keadilan, Sistem Perpajakan, Diskriminasi, dan Kemungkinan terdeteksi Kecurangan terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion).
- Rantelangi, C., & Majid, N. (2017). Factors that Influence the Taxpayers' Perception on the Tax Evasion. *Advances in Economics, Business and Management Research (AEBMR)*, 35. <https://doi.org/10.2991/miceb-17.2018.34>
- Robbins, P. S., & Judge, T. A. (2017). *Organizational Behavior* (13th ed., Vol. 1). Salemba Empat, Jakarta.
- Safuan, S., Habibullah, M. S., & Sugandi, E. A. (2022, August 26). Eradicating tax evasion in Indonesia through financial sector development. *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2114167>
- Saragih, A. H., & Putra, I. D. N. S. (2021). Ethical Perception of Tax Evasion: Determinants and Consequences on Voluntary Tax Compliance. *Jurnal Akuntansi dan Keuangan*, 23(1). <https://doi.org/10.9744/jak.23.1.1-14>
- Sulistiani, I., & Jayanto, P. Y. (2016). Factors Affecting Individual Tax Payers Attitude to Do Tax Evasion (Empirical Study on Apparatus/ Public Official in Purbalingga District). *Accounting Analysis Journal*, 5(4). <https://doi.org/10.15294/aaj.v5i4.11595>
- Susmita, P., & Supadmi, N. L. (2016). Pengaruh Kualitas Pelayanan Perpajakan, Biaya Kepatuhan Pajak, dan Penerapan E-Filling Pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 14(2).
- Wicaksana, Y. S. W. (2023, November 1). Manipulasi E-Tax di Malang Makin Marak. Retrieved January 12, 2024, from <https://radarmalang.jawapos.com/malang-raya/813207230/manipulasi-e-tax-di-malang-makin-marak>