



The Influence of Psychological, Spiritual Dimensions and Modernization of the Tax Administration System on Individual Taxpayer Compliance

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How to Cite :

Sholihah, M.H., Tjaraka, H. (2024). The Influence Of ROA, ROE, NPM, EPS and PER to Market Price on Public Listed Manufacture of Food Products 2018-2022. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 12(1). doi: <https://doi.org/10.37676/ekombis.v12i1>

ARTICLE HISTORY

Received [09 November 2023]

Revised [29 December 2023]

Accepted [09 January 2024]

KEYWORDS

Moral obligations, Spirituality, Modernization of the tax administration system, Taxpayer compliance

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ABSTRACT

This study aims to determine the effect of moral obligations, spirituality and modernization of the tax administration system on individual taxpayer compliance. The data used in this study are primary data. Primary data was obtained from questionnaires distributed to Individual Taxpayers in Bengkulu City. The number of questionnaires distributed was 100 questionnaires. The data were analyzed using multiple linear regression analysis using the SPSS program. The results showed that spirituality has a positive and significant influence on individual taxpayer compliance while moral obligations and modernization of the tax administration system do not significantly affect individual taxpayer compliance.

INTRODUCTION

Taxes are one of the important pillars in the development of the country which is used as the main policy instrument to transfer resources to the public sector. Tax revenues are needed to fund social and economic programs, as well as provide infrastructure and also provide public services to the community. Based on the Law on General Provisions of Taxation Number 16 of 2009 Article 1 paragraph 1 it is stated that tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, with no direct compensation and used for state purposes for the greatest prosperity of the people. In Bengkulu Province, the realization of tax revenue in 2022 reached IDR 2.5 trillion from the set target of 2 trillion (<https://bengkulu.antaraneews.com/berita/270225/penerimaan-pajak-pada-2022-di-bengkulu-capai-rp25-triliun>) . According to the Head of the DJPb Regional Office of Bengkulu Province, Syarwan, the realization of tax revenue in Bengkulu Province in 2022 based on the type of tax can be seen in the table as follows:

Tabel 1. Realisasi penerimaan pajak di Provinsi Bengkulu pada tahun 2022 berdasarkan jenis pajak

No	Types of taxes	Percentage
1	Value added tax (VAT) and sales tax on luxury goods (PPnBM)	48,20 %
2	Non-oil and gas income tax (PPH) sector	20,72 %
3	Voluntary disclosure program (PPS) deposits	2,94 %
4	Stamp duty	-
5	Other taxes.	34,28 %

Source: (<https://bengkulu.antaranews.com/berita/270225/penerimaan-pajak-pada-2022-di-bengkulu-capai-rp25-triliun>)

The increase in tax revenue is influenced by the compliance of taxpayers in fulfilling their tax obligations. Taxpayer Compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be carried out voluntarily and submit their annual returns correctly and completely (Siahaan & Halimatusyadiah, 2019). Taxpayer compliance is driven by the motivation of each taxpayer. Motivation is the main factor influencing whether the taxpayer will comply with the tax rules correctly or not. According to Alm (2019) Every individual has a different motivation to comply with tax laws. This motivation can be influenced by psychological, spiritual and modernization factors in the tax administration system.

Psychological factors can give impetus to humans to do something that is considered ethical to do. Human psychological impulses form human motivation to do things according to the will from within the human being. The motivation formed can influence humans to comply with existing tax laws or do tax avoidance. The psychological factor that makes it possible to encourage man to comply with taxation is a moral obligation. Moral obligations are individual morals that are owned by a person, but may not be owned by others, such as ethics, life principles, feelings of guilt, carrying out tax obligations voluntarily and correctly will be associated with the fulfillment of their tax obligations (Artha & Setiawan, 2016). Research conducted by Francis & P. Bishagazi (2022) Finding that individual ethics and societal norms play a multifaceted role in taxpayer behavior. The research was supported by research conducted by Pratama et al. (2020) The results of his research found that moral obligations have a positive effect on taxpayer compliance in paying taxes. In contrast to the research conducted by Yuniarta & Purnamawati (2020) found that money ethics as a psychological dimension had no significant effect on tax compliance. These findings are supported by research conducted by Juliantari & Sudiartana (2021) which found that moral obligation as a psychological dimension had no effect on taxpayer compliance.

Spirituality can be considered as a source of inspiration, emotional support, and guidance in living daily life which can also affect a person's ethical and moral values in various contexts such as compliance in carrying out his tax obligations. Previous research conducted by Yuniarta & Purnamawati (2020) found that Karma phala as a spiritual dimension has a positive and significant effect on business taxpayer compliance. Other research conducted by Anggitasari & Purwantini (2023) found that spirituality positively affects taxpayer compliance. But other studies conducted by Azmary et al.(2020) states that spirituality does not guarantee a person to behave obediently.

In addition to psychological and spiritual factors, this study also uses factors of modernization of the existing tax administration system in Indonesia as factors that may be a driver for individuals to carry out their tax obligations. With the advancement of technology, the tax administration system in Indonesia has undergone considerable changes. The tax system that was originally carried out traditionally has developed into a more modern tax system. This study will reveal how much these changes will affect taxpayers interest in paying taxes. Research

conducted by Ardiana & Fitria (2021) found that the implementation of E-Filing and modernization of the tax administration system have a positive effect on the compliance of individual taxpayers annual tax reporting. In contrast to the results of research conducted by Darmayasa & Setiawan (2016) which found that information and communication technology had no effect on taxpayer compliance.

On the basis of differences in the findings of several previous researchers, researchers are interested in retesting research conducted by Yuniarta & Purnamawati (2020) which examines Spiritual, psychological and social dimensions of taxpayers compliance in MSMEs in Bali. The difference between this study and previous research is that this study uses subjective norms and moral obligations as psychological dimensions, while the previous study used money ethics. Another difference is that this study uses the concept of spiritual dimension in general with a more general context so that it can represent all religions. While in previous studies focused on karma phala which was only aimed at Hindus. This study also added another independent variable, namely tax modernization, and the subject of this study was individual taxpayers in the city of Bengkulu.

LITERATURE REVIEW

Theory of Planned Behaviour

According to Ajzen (1991) Theory of Planned Behavior is one of the attitude theories that is widely applied in various behaviors. The theory explains that the existence of an intention to behave can give rise to the behavior displayed by the individual. There are several obstacles posed to discourage this intention, both from oneself and the environment. The theory of planned behavior explains that there is a belief or assessment of the results of a behavior which then forms an attitude variable. Attitude refers to the degree to which a person evaluates the benefits or unfavorability of the behavior to be carried out (Kurniasi & Halimatusyadiah, 2019).

Ajzen (1991) The Theory of Planned Behavior (TPB) states that there are 3 determinants of intention that are independent in nature, namely: (1) Attitude, namely the extent to which a person agrees with the assessment of the action in question and the good or bad of an action. (2) Subjective norms, referring to the social pressure experienced by each individual and influencing the execution or failure of a particular action. (3) Mastery of acceptable behavior and shaped by previous experiences reflected back to the individual in the form of obstacles and problems that are expected to reappear when the behavior has an impact on the individual.

According to the theory of planned behavior, if a person has the intention, then the desire to behave can be fulfilled by that person. A person's intentions are influenced by three main factors: attitudes in behavior, subjective norms, and behavioral control. In this study, SDGs are used as a basis for assessing whether taxpayer compliance can be influenced by the psychological and spiritual dimensions of each individual as well as the modernization of the tax administration system applied in tax payments. This is used to determine the level of compliance of non-employee individual taxpayers in Bengkulu City.

Tax Compliance

According to the Decree of the Minister of Finance Number 192 / PMK.03 / 2007 concerning procedures for determining certain criteria in the context of preliminary returns of tax overpayments, there are certain criteria to be called compliant taxpayers. This is stated in article 1, namely Taxpayers with certain criteria hereinafter referred to as Compliant Taxpayers are Taxpayers who meet the following requirements:

1. Timely in submitting the Notification Letter;

2. Do not have tax arrears for all types of taxes, except tax arrears who have obtained permission to pay in installments or delay tax payments;
3. Financial Statements audited by Public Accountants or government financial supervision agencies with Unqualified Fair opinions for 3 (three) consecutive years; and
4. Never been convicted of committing a criminal act in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years.

Taxpayer Compliance is a condition where Taxpayers are compliant in carrying out their tax obligations to pay their taxes in accordance with applicable regulations, report their tax obligations in accordance with applicable laws, and pay their taxes in accordance with applicable regulations (Nabila & Isroah, 2019). Taxpayer compliance can be measured by taxpayer awareness in registering, determining taxes, paying taxes and reporting taxes (Mutiarra & Levi Martantina, 2023).

Moral Obligation

Moral obligation refers to an individual's internal motivation to engage in norms of ethical behavior, which primarily impact human behavior through internal restrictions (Sabucedo, Dono, Alzate, & Seoane, 2018). Al-Rahamneh & Bidin (2022) states that the moral obligation to pay taxes is based on ethics, which society considers wrong or right. An individual's awareness of their moral responsibility to pay taxes in accordance with applicable regulations can encourage individuals to comply with tax regulations without having to be forced by any party. Such awareness comes from each individual and may not exist in others. Pratama et al. (2020) found that moral obligations have a positive effect on taxpayer compliance in paying taxes. This research is supported by research conducted by Nabila & Isroah (2019) which found that moral obligations had a positive and significant effect on taxpayer compliance. Based on this description, the hypothesis used is:

H1=Moral obligation (X) has a positive effect on individual taxpayer compliance (Y)

Spirituality

According to Rosito & Asina (2010), Spirituality involves searching, discovering and maintaining something meaningful in one's life that is closely related to transcendental and individual personal experiences in one's relationship with something one considers meaningful. The nature of spirituality embodied in religious values is a very personal aspect. Therefore, the impact on a person's level of compliance with tax regulations depends largely on the extent to which the individual is committed to his or her religious beliefs or the extent to which an understanding of religious philosophy plays an important role in their lives. In the context of taxation, the relationship between tax obligations and belief in religious values generates fear of wrongdoing, dishonest behavior, and deviation from religious norms. Anggitasari & Purwantini (2023) found that spirituality has a positive influence on taxpayer compliance rates. Based on this description, the hypotheses proposed are as follows:

H2= Spirituality (X) Positively Affects Individual Taxpayer Compliance (Y)

Modernization of the tax administration system

Modern tax administration systems have adopted the latest technological advances, including through the development of Tax Information Systems (SIP). Initially, this system was based on a functional approach, but now it has been transformed into an Integrated Tax Administration System (SAPT). SAPT is controlled by a case management system within the framework of a workflow system with various automation modules applicable in various offices.

In addition, SAPT also provides various electronic system-based services (e-system) such as e-SPT, e-Filing, e-Payment, Taxpayer's Account, e-Registration, and e-Counseling.

The modern tax administration system is an effort to improve or improve the tax administration system to improve services to taxpayers. This improvement utilizes information technology with the aim of increasing the level of taxpayer compliance and tax revenue (Triwigati, 2013). Modernization of the tax administration system facilitates and increases the efficiency of the tax payment process, which can motivate taxpayers to be more obedient in fulfilling their tax obligations. According to Ardiana & Fitria (2021), The modernization of the tax administration system has a positive impact on the compliance of the annual tax reporting of individual taxpayers. The results of this study are consistent with the findings Rahayu & Lingga (2009), which also found that the modernization of the tax administration system had a positive and significant impact on the level of taxpayer compliance. Thus, based on the above review, the hypotheses proposed are:

H3= Modernization of the tax administration system (X) has a positive effect on individual taxpayer compliance (Y)

METHODS

Sampling method

The population used in this study is non-employee individual taxpayers registered in the city of Bengkulu. Based on data released by the Data and Information Processing Section of KPP Pratama Bengkulu II (2021), the total population in the city of Bengkulu is 36525 people. The method used in sampling in this study is convenience sampling method which is a general term that covers various kinds of respondent selection procedures. This sampling technique selects samples from population elements for which data are easily obtained. The population element selected as the sample subject is unlimited so that the researcher has the freedom to choose the most rapid and inexpensive sample (Sugiono, 2017). The sample selection in this study used the slovin formula. The Slovin formula is a formula used to calculate the minimum sample size required in a survey or study based on population numbers. After knowing the number of populations to be used, the next step is to determine the number of samples to be used, namely:

$$n = N / (1 + N * e^2)$$

Information:

n = Sample Size

N = Population Size

e = Percentage of accuracy allowance due to tolerable sampling error of 10% (large population)

$$n = 36525 / (1 + 36525 * 0.12)$$

$$n = 99.72$$

Based on the results of calculations using the slovin formula is known n=99,72 rounded to 100, meaning that the sample used in this study was as many as 100 individual taxpayers in the city of Bengkulu.

The type of data used in this study is primary data obtained from the results of filling out questionnaires carried out by disseminating directly to respondents. The questionnaire in this study used a likert scale of 1-5, namely 1 strongly disagree, 2 disagree, 3 neutral, 4 agree, 5 strongly agree.

RESULTS

Descriptive statistics

Table 2. Descriptive Statistics

	N	Theoretical Range		Theoretical Average	Actual Range		Actual Average	Std.Devia tion
		Min	Max		Min	Max		
Moral obligation	100	8	40	24	21,00	40,00	31,9400	3,69225
Spirituality	100	3	15	9	5,00	15,00	12,5300	1,67244
Modernization of the tax administration system	100	6	30	18	14,00	30,00	24,0600	3,30845
Taxpayer compliance	100	5	25	15	8,00	25,00	20,8100	2,71060

Source: Primary data processed, 2023

Based on the table above, the moral obligation variable has an average value of the actual range of 31.9400 which means that most respondents have quite an ethical view that complying with taxation is the right thing. The spirituality variable has an average value in the actual range of 12.5300 which means most respondents follow religious values by avoiding tax evasion behavior. The tax administration system modernization variable has an average actual range value of 24.0600 which means that respondents have mostly benefited from the use of technological advances in the tax payment process. The taxpayer compliance variable has an average actual range of 20.8100 which means that respondents have a fairly high level of tax compliance.

Data Quality Test

The validity test in this study uses the validity test of pearson product moment with the basis of decision making looking at the significance value. If the significance value < 0.05 means the data is valid. The results of the Validity test are presented in the table below:

Table 3. Test validity

No	Variable	Significance	Information
1	Moral obligation	0,000	Valid
2	Spirituality	0,000	Valid
3	Modernization of the tax administration system	0,000	Valid
4	Taxpayer compliance	0,000	Valid

Source: Primary data processed, 2023

The reliability test in this study used the Cronbach Alpha reliability test. According to Sujerweni & Sujarweni (2014) The questionnaire is said to be reliable if the Cronbach alpha value > 0.6 . The results of reliability tests in this study are presented in the table below:

Table 4. Reliability test

No	Variable	Cronbach Alpha	information
1	Moral obligation	0,651	Reliable
2	Spirituality	0,609	Reliable
3	Modernization of the tax administration system	0,791	Reliable
4	Taxpayer compliance	0,737	Reliable

Source: Primary data processed, 2023

Classical Assumption Test

Table 5. Classical Assumption Test

Variable	Result	Requirement	information
Normality test	Asymp. Sig. (2-tailed) .680	Asymp. Sig. (2-tailed) >(0,05)	Normal distribution
Multicholinerity test	Tolerance values .599, .513, .566 and VIFs 1.671, 1.950, 1.766	Tolerance Values >(0.100) and VIF (<10.00)	Multicholiner-free
Heteroscedasticity test	.159, .085, .740	Significance value greater than 0.05	Heteroscedasticity-free

Source: Primary data processed, 2023

Test the hypothesis

Table 6. Results of hypothesis testing

Variable	Coefficient b1	T- Statistics	Sig.	information
Constant	7,523	3,763	0,000	
Moral obligation	-0,046	-0,621	0,536	Rejected
Spirituality	0,870	4,898	0,000	Accepted
Modernization of the tax administration system	0,161	1,879	0,063	Rejected
R square	0,409			
Adjust R ²	0,390			
F	22.101			

Source: Primary data processed, 2023

The first hypothesis, showing the variable moral obligation to individual taxpayer compliance gives a significant result of 0.536 >0.05 with a coefficient value of -0.046. This shows that moral obligations have no effect on individual taxpayer compliance. Thus, the first hypothesis (H1) in the study was rejected.

The second hypothesis, showing the variable of spirituality to individual taxpayer compliance gives a significant result of $0.000 < 0.05$ with a coefficient value of 0.870. This shows that spirituality has a positive effect on individual taxpayer compliance. Thus, the second hypothesis (H2) in the study was accepted.

The third hypothesis shows that the variable of modernization of the tax administration system on individual taxpayer compliance gives significant results of $0.063 > 0.05$ with a coefficient value of 0.161. This shows that the modernization of the tax administration system has no effect on the compliance of individual taxpayers. Thus, the third hypothesis (H3) in this study was rejected.

DISCUSSION

The main objective of this study is to examine the effect of moral obligations, spirituality, and modernization of the tax administration system on taxpayer compliance. This research is important because a better understanding of the factors affecting taxpayer compliance can provide input to the government and relevant institutions in designing more effective tax policies. This research provides confirmation of elements in the Theory of Planned Behavior, by showing how moral obligations, spirituality, and modernization of tax administration systems can play a role in influencing individual tax compliance.

The results of this study found that moral obligations did not have a significant effect on individual taxpayer compliance. These results are consistent with research conducted by Juliantari & Sudiartana (2021) which found that moral obligation had no effect on taxpayer compliance. On the contrary, spirituality has a significant positive influence on taxpayer compliance. The findings are in line with several previous studies conducted by Yuniarta & Purnamawati (2020) found that Karma phala as a spiritual dimension has a positive and significant effect on business taxpayer compliance. Other research conducted by Anggitasari & Purwantini (2023) found that spirituality positively affects taxpayer compliance. Modernization of the tax administration system also does not have a significant effect on taxpayer compliance. The results of this study are in line with research conducted by Darmayasa & Setiawan (2016) which found that information and communication technology had no effect on taxpayer compliance.

Moral obligations do not significantly affect tax compliance may be due to other factors that are more dominant in influencing taxpayer compliance. This shows the complexity of tax behavior that cannot always be explained by moral factors alone. In addition, the insignificant modernization of the tax administration system may be caused because the modernization of the tax administration system only makes tax payments easier and more efficient and does not necessarily make taxpayers more compliant with their tax obligations.

Spirituality positively affects taxpayer compliance can provide a foundation for governments and tax agencies to consider various policies and actions to improve spirituality in society. In this regard, the government can take steps to increase education and awareness about spiritual values in society by providing religious education for every individual from elementary school to college so that the religious cultivation of each individual can be formed to the maximum. In addition, the Government can provide support and incentives to religious and spiritual organizations that play a role in supporting spiritual values in society. With the existence of a good spirituality, it can form public awareness to comply with tax regulations that are considered in accordance with religious values.

CONCLUSION

This study aims to obtain empirical evidence on the factors underlying taxpayers' motivation in complying with their tax obligations that can affect taxpayer compliance, especially

individual taxpayers. Based on the results of research data analysis, it can be concluded that moral obligations do not have a significant effect on individual taxpayer compliance, spirituality has a positive and significant influence on individual taxpayer compliance and modernization of the tax administration system does not have a significant effect on individual taxpayer compliance.

SUGGESTION

1. Expanding the scope of respondents to include all non-employee individual taxpayers, not just those located in Bengkulu City
2. Adding other independent variables apart from psychological factors, spirituality and modernization of the tax administration system that can affect individual taxpayer compliance, such as tax awareness variables.

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