

The Influence of The Tax System And Tax Audits On Tax Evasion By Corporate Taxpayer

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Abstrak

Tax revenue is essential to u.s. national development let us and public expenditure in the country and reflected in the state budget. Therefore, the government continues to boost sources of revenue from § taxes. However, in reality there are many taxpayers who do not comply with the tax laws by tax evasion. The research method used in this thesis is verification method with the quantitative approach. The primary data collection was obtained from questionnaires and interviews. The resulting data were analysed descriptively and statistically with Structural Equation Modelling (SEM) analysis method using Partial Least Square (PLS) 2.0. The result shows that a tax system and tax auditing variable have significant negative effect on tax evasion.

Kata Kunci : *Tax System, Tax audits, and Tax Evasion .*

INTRODUCTION

Tax planning aims to implement the obligation properly and minimize tax burden tax payments to maximize profits (Chairil Anwar, 2013 : 7). In tax planning there are several ways that can be done to reduce the number of taxpayers the burden of taxes, tax evasion (tax avoidance) and tax evasion (tax evasion) (Chairil Anwar, 2013 : 14). Tax avoidance is usually done by temperance, which reduces or suppresses konsumsinya in goods that can be taxed (Siti Rahayu, the gift of 2013 : 146). Citizens can avoid tax, tax evasion is justifiable, because it is not a thing that can harm the country (Siti Rahayu, the gift of 2013 : 146).

In fact, in practice the taxpayer always trying to pay taxes owed as little as possible, and tend to do tax evasion, which is certainly violating regulations (Siti Rahayu, Gifts 2013 : 148). According to Siti Rahayu (2013 : 147) Gift tax evasion is an active business taxpayer in terms of reducing, eliminating, manipulate illegally against the tax debt or escape for not

paying taxes as payable according to statutory rules. Tax evasion cases overwrite the PT the NKC does not deliver SPT time VAT and distorting tax funds in 2005-2010. Because of his actions, state income harmed at least Rp 6.7 billion (Bachtiar Bambang, 2016).

The tax system is one of the most important elements that support the success of the poll tax of a country (Ardian and Pratomo, 2014). According to Siti Rahayu (2013:95) How the tax system can be referred to as a method of management of taxes owed by taxpayers to be able to flow into the coffers of the State based on laws and regulations that bind taxpayers or fiskus, with a wide range of government policies for a specific purpose, as a framework for building an effective tax administration as technical executor of the tax system is selected. The phenomenon of the tax system is taxpayers who feel unfairly upon the Ministry of tax officers, tax officers are not granted due to the filing of the taxpayer's

objections (Daeng Nazier, 2016 M).

Prevention efforts are tax evasion, namely with using any one pillar of the rule of law, namely the tax inspection (Siti Rahayu, the gift of 2013:245). The tax inspection was a series of events looking for, collect, process data and/or other information to test compliance with tax obligations fulfillment and other purposes in order to carry out the provisions of the legislation taxation (Mardiasmo, 2011:52). In fact phenomena that occur in the KPP Pratama Majalaya, expressed by Ayi Miraj (2017) as an Account Representative about the examination of taxes, namely the presence of obstacles in the tax review process where the Taxpayer does not cooperative, did not provide documents, data-data (evidence) as well as the oral information, the taxpayer did not attend the examination discussion of the call.

Research Objectives

1. To know the magnitude of the influence of tax system against tax evasion (tax evasion).
2. To know the magnitude of the influence of the tax inspection against tax evasion (tax evasion).

LITERATURE REVIEW, A FRAMEWORK OF THOUGHT AND HYPOTHESIS

The Tax System

According to Nurmantu (2005 : 106) is the tax system as a method or way how to manage tax debt owed by taxpayers which can flow into the State Treasury.

Indicators The Tax System

According to Siti Rahayu Gifts (2013 : 75), is a unified tax system that consists of the elements of Tax Policy, Tax Law, and Tax Administration, which are related to one another, work together, working together in harmony to achieve a target State in obtaining tax revenue optimally.

Based on the concept above, indicators for the tax system are as follows:

1. Tax Law

Tax law is the overall regulations governing the legal relationship between the Government as a tax collector with the people as taxpayers.

2. Tax Policy

Tax Policy is a policy of the State or Government in order to improve the country's acceptance of the tax were used to complete the need for State funding.

3. Tax Administration

Tax Administration can be defined as procedures include, among others, the stages of registration of taxpayers, the determination of taxes, payment of taxes, tax reporting and tax billing ".

The definition Tax Audits

According to Siti Rahayu Gifts (2013 : 245) tax audits is terms of supervision of the implementation of the self just my assesment system undertaken by the taxpayer and should hold fast to the tax legislation and influenced by factors and constraints.

Indicators Tax Audits

According to Soemarso (2007 : 60) tax audits are as follows:

"A series of activities carried out by the tax office against the taxpayer for finding and collecting the data or other information to the determination of the magnitude of the tax owed and or other purposes in the framework of the implementation of the provisions of the regulation legislation ".

Based on the above concept, then the indicator for inspection of tax are:

- "1. The search for data.
2. Collect data ".

Definition Tax Evasion (Tax Evasion)

According to Siti Rahayu (2013 : 147) Gift tax evasion (tax evasion) are active business taxpayers in terms of reducing, eliminating, manipulate illegally against the tax debt or escape to not pay taxes as payable according to statutory rules.

Indicators Tax Evasion (Tax Evasion)

According to m. Zain (2008:51) indicators for tax evasion (tax evasion) are as follows:

1. Don't convey the SPT.
2. Deliver SPT incorrectly.
3. Do not enroll or abusing NPWP the inaugural or PKP.
4. Do not make the tax that has been withheld or deducted.
5. Tried to bribing officers tax".

FRAMEWORK FOR THINKING

The Influence Tax System Against Tax Evasion (Tax Evasion)

According to Liberti Pandiangan (2007 : 34) revealed that :

"The tax system can work well when supported by the technology. The existence of a good tax system will reduce the taxpayer's action in doing Tax Evasion".

Based on testing performed by the tax system Permatasari and Laksito (2013) showed a negative value indication. This means that if the tax system is clear, transparent, basic taxation in accordance with the capabilities of the taxpayers and the provisions of the legislation would make Taxpayers know the tax benefits, so the likelihood of tax evasion levels is done small, if the tax system is getting better compliance rate Taxpayers will be getting better.

The influence of the Tax Audits on Tax Evasion

According to Siti Rahayu Gifts (2013:245), revealed that:

"One of the preventive efforts of Tax Evasion is using tax inspection (tax auditing), tax audit done professionally by the tax authorities in the framework of the self assessment system is a form of enforcement the law. Examination of the supervisory system of Self Assessment undertaken by the taxpayer and should hold fast to the tax laws".

Earlier research conducted by Eriska Wulansari (2012) said that examination of the negative effect of the tax against tax evasion. That means the better tax inspection

is able to lower the tax evasion. But the lack of education and technical training of the examiner as well as the ratio of the examiner against taxpayers who are too little to make the number of taxpayers who do not submit SUCH AS just in time/before the last time limit high enough.

THE HYPOTHESIS

According to Sugiyono (2015:114) research hypotheses are:

"While the Answer against the formula-tion of research problem, where the outline of the research problem has been stated in the statement". Based on the background and Foundation of the theory has been presented then hypotheses can be formulated there are two, namely:

- a. Hi = tax system influential on tax evasion.
- b. Hi = tax audits influential on tax evasion.

I. Research Methods

Method Research according Sugiyono (2013 : 2) is :

"The research method is essentially a scientific way to get the data with a specific purpose and usefulness. Based on this there are four key words to note that is the scientific method, the data, the purpose and usability".

Verifikatif method according to Sugiyono (2012:8) is defined as follows:

"Research conducted against specific populations or samples in order to test the hypothesis that has been established".

Sugiyono (20-10), define quantitative research method as follows:

"Quantitative Method is a scientific approach that looked at a reality that can be classified, concrete, observable and measurable, the nature of the causal relationships from where his research data in the form of figures and its analysis using Statistics".

Based on the definitions in the above method mentioned above have to be used in this research is quantitative approach with verifikatif method i.e. methods which not only give you an idea against the phenomena, but also explain the connection, test the hypo-

thesis-hypotheses, making predictions and get the meaning and implications of a problem that wants to solve.

Operasionalisasi Variables

According to Sugiyono (2015 : 58) Operational Variables is:

"Everything that shaped what are defined by the researchers to be studied so that the retrieved information about it, then pulled his conclusion".

Operasionalisasi is required to determine the type of indicator, as well as the scale of the bound variables in the study. As for the bound variables used in this study are:

a. Free Variables or Independent (the variables X_1 and X_2)

Understanding the free variables according to Sugiyono (2015 : 61) is as follows :

"Variables that affect a be the cause of change in the dependent variable or incidence (tied)".

So the free variables can be inferred or independent variable is the variable that affects something in this case is another variable and because the dependent variable. Free variables in this study is tax system (X_1) and tax audits (X_2).

b. Variables bound to or Dependent (variable Y)

Variable dependent or variable according to Sugiyono (2015: 61) is as follows:

"The variables that are affected or which become due to the independent variable (non)".

As for the variable bound or variable dependent on research conducted by the author of the dependent variable (Y) is tax evasion.

Data sources and Engineering Data Collection

According to Umi Narimawati dkk. (2010: 37) is the primary data is as follows:

"The source of data immediately gave

the data to the data Gatherer".

Based on the above understanding of primary data is data that is retrieved directly from the object from both the information and the other party, then the author of doing this type of research is the primary data used is using the questionnaire. Where is this a questionnaire distributed to respondents to know responses regarding the research that will be thorough.

The result of the questionnaire disseminated the questionnaire level as seen from the back and can be used. The percentage of filling a questionnaires filled out compared with allegedly distributed as response rate (response rate of respondents).

THE POPULATION, AS WELL AS TIME AND PLACE OF SAMPLE RESEARCH

The population

Population is an important factor supporting the research. According to Sugiyono (2015 : 11 . 7) understanding population is:

"The population is the generalization of the object/subject who has certain qualities and characteristics set by the researchers to learn and then pulled his conclusion".

Based on the above definition, the population is the object or subject in a region and certain qualified with regard to problems in research. The population in this research is 41 respondents who worked as an employee Account Representative who is in charge of the supervision on Tax Service Office (KPP) Pratama Majalaya, Bandung and Tax Service Office (KPP)-Bandung.

Withdrawal of Samples

The sample is a portion of that population. The population was for example the population in certain regions, the number of employees in a particular organization, the number of teachers and students in the school certain, etc. (Sugiyono, 2015 : 118).

Technical sampling used in this research is the author of engineering sampling of saturated. According to Sugiyono (2015 : 1,

18), Sampling of saturated is as follows:

"Sampling of saturated or the census is the technique of determination of the sample when all members of the population used as sample".

As for the sample in this research is 41 employees Account Representative who is in charge of the supervision on Tax Service Office (KPP) Pratama Majalaya, Bandung and Tax Service Office (KPP) Madya Bandung.

RESEARCH ON PLACE AND TIME

The Place of Research

To obtain data and information related to issues that are examined, then the author's research in the Tax Service Office (KPP) Pratama Majalaya in Road Map No. 7, Like Compassion, Bojongloa Kaler Bandung 40231 and Tax Service Office (KPP) Madya Bandung GKN Building G Jalan Asia Afrika No. 114 Bandung 40116 Tel. (022) 4230920 or (022) 4233516.

The Study Time

As for the timing of the implementation of the research was begun in February 2017 until July 2017.

TESTING METHODS OF DATA

Test Validity

According to Sugiyono (2010:2) defines the valid is as follows:

"Valid is showing the degree of accuracy between the data that in truth occurred on objects with data that can be collected by researchers".

Based on the above understanding the validity of the test is done to find out whether a measuring instrument that has been designed in the form of a questionnaire that can really run the function. All of the items in the question-naire questions its validity must be tested to determine whether or not a valid item. Validity can be defined as a characteristic of the size associated with the measurement of the rate of a test tool (questionnaire) in measuring correctly what it wants researchers to quantify.

Test Reliability

According to Priyono (2016:92) reliability is as follows:

"The degree of correctness, thoroughness or accuracy is addressed by a reliable instrument means the instrument when used several times for the same object, the measure will generate the same data."

A questionnaire is said to be reliable (reliable) if someone answers to the questions are consistent. There are several methods that can be used to view reliability an instrument of research. One of them is the most widely used method developed by known as Cronbach 's Alpha Cronbach's or Cronbach's Alpha.

TESTING METHODS OF DATA

The Draft Analysis

According to Umi Narimawati (2010:41), the draft analysis can be defined as follows:

"The draft of the analysis is the process of finding and compiling systematic data have been obtained from the results of the observation field, and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, compiled into a pattern, choose which is more important and that will be studied, and make conclusions so that it is easy to understand."

After the data is collected the author does an analysis of the data which has been described by using descriptive method and verifikasiatif.

A. Descriptive Analysis

According to Sugiyono (2010 : 44) explains that the descriptive (qualitative) analysis is as follows :

"Research methods a descriptive (qualitative) was carried out intensively, researchers participating in the long field, noted carefully what happens, do a reflective analysis against various documents found in field, and make a detailed research report. "

A descriptive Study is used to illustrate

how The Influence of the Tax System and Tax Inspection Against tax evasion (Tax Evasion) by the Taxpayer until the Agency's conclusion.

B. Varifikatif Analysis

According to Sugiyono (2010:8) explains that the verifikatif analysis (quantitative) is as follows:

"Research methods based on the philosophy of positivism, used for researching on population or a particular sample, data collection using the instruments of research, data analysis/statistics quantitative in nature, with the aim to test a hypothesis that has been established".

Analysis of verifikatif in this study by using statistical tests i.e. test equation with structural-based variance or better known by the name of Partial Least Square (PLS) using software SmartPLS 2.0. According to Ghozali Priest (2006:1), the method of Partial Least Square (PLS) is explained as follows: "the Model of equation-based structural variance (PLS) was able to describe the latent variable (not measurable) and measured using indicators (the manifest variables)".

Hypothesis Testing

According to Anthony and S.K. Suharyadi (2009 : 112), hypothesis testing defined as follows :

"Hypothesis testing is a procedure based on sample evidence used to determine whether a hypothesis is a statement that is reasonable and therefore not rejected, the hypothesis or unnatural and therefore should be rejected".

THE RESULTS OF RESEARCH AND DISCUSSION

Research Results

In this section, the researcher will elaborate research results related to the influence of the tax system and Tax Inspection against tax evasion. The main source of data used in this research in the form of a

questionnaire which was distributed to the 23 employees at the tax service Office (KPP) Pratama Majalaya, Bandung and 18 employees at the tax service Office (KPP) Madya Bandung part Account Representative.

Descriptive Analysis

Based on the recapitulation of the responses of respondents in table 4.12 can note that the the tax system has a variable percentage of 60.81% these are categorized pretty well on interval 54.01%-68.00%, so it can be noted that the tax system is quite good, but there is still a gap of 36.10%, this indicates that there are still shortcomings.

Based on the recapitulation of the responses of respondents in table 4.15 can note that the variable inspection tax has a percentage of 61.30% categorized quite well at intervals of 52.01%-68.00%, so it can be noted that the tax inspection is good enough, but there is still a gap of 42.95%, it This shows that there are still shortcomings.

Based on the recapitulation of the responses of respondents in table 4.21 can note that the variable tax evasion (tax evasion) has a percentage of 60.00% categorized quite well at intervals of 52.01%-68.00%, so it can be known that tax evasion (tax evasion) are quite good, but There is still a gap of 40.00%, this indicates that there are still shortcomings.

ANALYSIS VERIFIKATIF

A. Measurement Model (Outer Model)

The measurement Model is a model that connects between the latent variables with the manifest variable. In this study, there are 10 manifest variables are latent variables and 3 i.e. the tax system (X_1) that the manifest variables measured with 3, the Tax Inspection (X_2) and 2 the manifest variables and tax evasion (Y) the manifest variables with 5.

1) Test Validity

a. Convergent Validity

Based on Table 4.22, can be explained about the value of outer loading for each indicator of the tax system, Tax Inspection and tax evasion (Tax Evasion) has a value of \geq

0.6 meaning that all indicators It has good validity stated in explaining the variable laten. As for the value of the Average Variance Extracted (AVE) and communality values presented in table 4.23 and if viewed from the value of the AVE and communality value over each latent variable exceeds the limits specified i.e., ≥ 0.5 Priest Ghozali (2013:110) which means all the latent variables have validity.

b. Discriminant Validity

Based on Table 4.24, seen the value of cross loading correlation any invalid constructs latent for a corresponding indicator is higher than other invalid constructs, so that it can be concluded that the indicators used to measure the variables latent have been eligible. Comparison the value root AVE with correlation latent variables are presented at each Table 4.25 looks that the value of the root of the AVE each variable higher than the correlation between latent variables values.

2) Test Reliability

Reliability test in Partial Least Square (PLS) can use the Composite Reliability (CR), which is served on the table 4.26. Based on Table 4.26, the value of the Composite Reliability (CR) any latent variables exceed 0.7 Priest Ghozali (2013:212) so that the model is revealed to have a high reliability.

3) Evaluation of The Fit Test of Combination Model (The Entire Model)

Test the fit of the entire model of combined (combination of model fit test) is a test match is to validate the model in its entirety, using the value of Goodness of Fit (GoF). GOF is a single size that is used to validate the performance of the joint between the structural model and measurement model, derived from the root of the average value of communality multiplied with the root of the average value of R-square (Vinzi, et al, 2010 in Uce Indahyanti, 2013). GoF values lying between 0-1 with interpretations of 0.1 (GoF); 0.25 (GoF moderate); and 0.36 (GoF substantially) (Uce Indahyanti: 2013).

Based on Table 4.28, note that the value of Goodness of Fit (GoF) obtained from the results of the multiplication of the values of communality and R-square of 0.401. GoF values of 0,505 according to Uce Indahyanti (2013) are categorized as strong or tall, so it can be concluded that the test results match the model goodness of fit is already classified as high.

B. Structural Model (Inner Models)

The structural Model is a model that links the latent variables are exogenous or endogenous latent variables with the relationship of endogenous variables with other endogenous variables. The following summary of the values used in structural models. Between the two independent variables, the tax inspection gave greater influence against tax evasion (tax evasion) in KPP Pratama Majalaya, Bandung and KPP Madya Bandung compared the tax system.

DISCUSSION

The Influence Of Tax System Against Tax Evasion

In hypothesis testing can be seen that the value $t_{\text{calculate}}$ of 3.794 greater than t_{table} (2.000) which shows that the model set up by hypothesis 1. This means that the influential tax system significantly to tax evasion in Tax Service Office (KPP) Pratama Majalaya Bandung and Tax Service Office (KPP) Madya Bandung.

This research fits with the theory advanced by Liberti Pandiangan (2007 : 34) stating that the tax system can work well when supported by the technology. The existence of a good tax system will reduce the taxpayer's action in doing Tax Evasion.

The Influence Of Tax Inspection Against Tax Evasion

In hypothesis testing can be seen that the value $t_{\text{calculate}}$ amounted to 4.290 greater than t_{table} (2.000) which shows that the model set up by hypothesis 2. This means that the examination of the influential tax significantly to tax evasion in Tax Service Office (KPP)

Pratama Majalaya, Bandung and Tax Service Office (KPP)-Bandung.

This research fits with the theory advanced by Siti Rahayu Gifts (2013:245) stating that one of the efforts the prevention of Tax Evasion is using tax inspection (tax auditing), tax audits are done on a professional by tax authorities within the framework of the self assessment system is a form of law enforcement. Examination of the supervisory system of Self Assessment undertaken by the taxpayer and should hold fast to the tax laws.

CONCLUSIONS

1. The tax system to tax evasion at Tax Service Office (KPP) Pratama Majalaya, Bandung and Tax Service Office (KPP) Madya Bandung. With strong correlation and negative category, meaning that if the tax system is getting better than the behavior of tax evasion will decrease.
2. Tax Inspection effect on tax evasion on Tax Services Office (KPP) Pratama Majalaya Bandung city and Tax Services Office (KPP) Madya Bandung. With category a strong correlation and negative, meaning that If tax audits the better it will give an impact on the reduced tax evasion, likewise instead.

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