



The Effect Of Spirituality, Subjective Norms And Perceived Behavioral Control On Taxpayer Compliance

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ABSTRACT: Taxation is directed to encourage the country's economy. In line with the increase in development financing and government activities, the need for increased state revenues is becoming increasingly urgent. But the reality in Indonesia since the implementation of the self assessment system the level of voluntary compliance is still low which is reflected in the low tax ratio. This study aims to examine and analyze the influence of spirituality, subjective norms and perceived behavioral control on taxpayer compliance. The independent variables of this study are spirituality, subjective norms and perceived behavioral control. Intervening variables are intentions while the dependent variable of this research is taxpayer compliance. The study used primary data by distributing questionnaires to the Micro, Small, Medium Enterprises (MSME) private taxpayers in the South Makassar Primary Tax Office. The data that has been collected is analyzed using Structural Equation Model (SEM). The results show that there is an indirect influence of spirituality on taxpayer compliance through intentions. Subjective norms affect the intention to behave obediently and there is no direct influence of perceived behavioral control on tax compliance or indirect influence through the intention to behave obediently.

KEYWORDS : spirituality, subjective norms, perceived behavioral control, intention, taxpayer.

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I. INTRODUCTION

Tax compliance issues are considered as one of the main concerns of most governments in the world and have become the focus of much research in this field. Indonesia as a country with the largest source of state revenue from the tax sector hopes to increase the tax compliance ratio. The amount of tax revenue is reflected in the Indonesian Budget (APBN) . Taxation is directed to encourage the country's economy. In line with the development of development financing needs and government activities, the need for increased state revenues is becoming increasingly urgent.

Assumption of tax compliance or Tax Compliance is an ideal condition for taxpayers who meet tax regulations and report income accurately and honestly. However, the reality in Indonesia shows that the level of voluntary compliance to the community is still low. This can be seen from the lack of optimal tax revenue reflected in the tax ratio (the ratio between the amount of tax revenue compared to a country's gross domestic product). From 2010-2016 Indonesia's tax ratio is still around 11%. Since 1984 the tax collection system in Indonesia uses a self-assessment system that is different from the previous tax collection system, namely the official assessment system. A self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed annually in accordance with the applicable tax laws. The implementation of this system will be effective if the conditions of voluntary compliance in the community have been established (Damayanti, 2004).

Research on tax compliance is important to be researched and has long been an interesting topic. This is evidenced by the research from (Andreoni et al 1998; Harris 2017; Calvet 2014 & Gambaz 2009) regarding tax compliance. The emphasis of previous research is based on economic prevention models using economic factors such as tax structures, tax audits and fines, to prevent tax evasion. The focus on economic factors has faced various criticisms, especially from the government and tax administrators who believe in the need to explore both economic and non-economic factors to understand the attitude of taxpayer compliance.

Research with an economic approach can not be separated from the initial theory underlying tax compliance is considered a rational decision based on the expected utility (Allingham & Sandmo, 1972). Individual decisions to implement tax compliance are based on rational decisions to maximize the individual's

economic utility. Behavioral research in tax compliance continues to focus on economic factors such as those conducted by Witte and Woodbury (1985) trying to examine the relationship between audit rate and level of compliance by considering penalty proposals for compliance decisions.

Other studies have found that individual compliance decisions are strongly influenced by social factors as well (Torgler, 2007). Economic factors are considered to fail to fully predict individual tax compliance because tax compliance is a complex phenomenon that needs to be seen from several perspectives (Jimenez, 2014; Mohdali & Pope, 2014; Kirchler, 2007 and Franzoni, 2008). In line with this, based on the moral sentiments approach tax compliance is not only influenced by economic factors but also non-economic factors such as culture, psychological, social or political (Ipek et al, 2012). Therefore, several studies (Bobek et al 2011; Ratto et al 2005) state that further research is needed on the level of tax compliance which is explained by factors other than the economy, such as psychological, moral and social influences. The non-economic approach led to tax-oriented behavioral direction that initially focused on the factors influencing people to tax evasion, now shifting to factors that influence society in complying with their taxes (Feld, 2011; Frey, 2007; Torgler, 2007; Mohdali & Pope, 2012).

The importance of tax compliance research with a non-economic approach encourages researchers to examine factors that influence tax compliance based on the perspective of Theory of Planned Behavior. Theory of Planned Behavior (TPB) attempts to explain that the planned intention to behave can lead to behaviors displayed by individuals. According to Ajzen (1991), a person's attitude and personality affect certain behaviors only if indirectly is influenced by several factors that are closely related to behavior. Based on this theory, this study attempts to explain the existing behavior of taxpayer behavior to behave obediently in paying taxes. One of the non-economic factors that has been neglected by most of the research and what should be investigated further is spirituality. Spiritual values held by most individuals are generally expected to effectively prevent negative attitudes or behavior and encourage positive attitudes in one's daily life. So that spirituality is regarded as a positive attitude to motivate taxpayers to voluntarily comply with tax laws. This study includes spirituality variables as a substitute for attitude variables developed in the Theory of Planned Behavior. Consideration of the use of spirituality variables because spirituality is part of the formation of individual characters that determine the attitude to behave. Spiritual psychology which includes the development of theories of human behavior that integrate aspects of spirituality so as to be able to shape human behavior as a whole with a comprehensive perspective. In this study using MSMEs as objects of research with the consideration that self-employed taxpayers have greater elasticity and flexibility in reporting their income than individuals who work in offices (office employees). Therefore, the use of MSMEs as the object of research will better illustrate how community tax compliance behavior.

II. THEORETICAL CONCEPTS

Theory of planned behavior (TPB) which has been developed by Icek Ajzen (1988) is the development of the Theory of Reasoned Action (TRA) which is designed to relate to individual behaviors. In TPB a variable that has not been applied to TRA is perceived behavioral control. Explicitly, TPB recognizes the possibility that not all behavior is carried out fully under individual or group control, so that the concept of perceived behavioral control is added to overcome these kinds of behaviors. If all behaviors can be controlled in full by individuals and groups, where behavioral control approaches the maximum, then TPB returns to TRA.

Perceived behavioral control defined by Ajzen (1991) as an perceived ease or difficulty for doing behavior. Perceived behavioral controls explain past experiences and also anticipate obstacles. The general rule is that the more attractive the attitude and subjective norms of a behavior are, and the greater the perceived behavioral control, the stronger the person's intention to conduct the behavior that is considered.

It is important to know that TPB is not directly related to the amount of control that is actually owned by someone. However, this theory emphasizes the possible effects of perceived behavioral control in achieving goals for a behavior. If the intentions show someone's desire to try to do certain behaviors, the perceived control is more to consider realistic things that might happen.

In the Theory of Planned Behavior (TPB) it is explained that the behavior caused by an individual arises because of an intention to behave. While the emergence of intention to behave is determined by three factors, namely behavioral beliefs, normative beliefs and control beliefs. Overall, behavioral beliefs can create an attitude of liking or disliking behavior, normative beliefs, generating social pressure or subjective norms, and control beliefs will give perceived behavioral control. Simultaneously, perceived attitudes toward behavior, subjective norms, and behavioral control will lead to behavioral intentions which will lead to behavior. In this study enter the spirituality variable to replace the attitude variable. The use of spirituality variables cannot be separated from the role of spiritual psychology which includes the development of theories of human behavior that integrate aspects of spirituality so as to be able to shape human behavior as a whole with a comprehensive perspective. The term spirituality is widely used widely. However, this term has various meanings, depending on the time, place, and scientific field in which this term is used. According to Stoll (Emmons, 2000),

descriptions of spirituality are very diverse and almost no one definition is mutually agreed upon. Therefore, the definition of spirituality depends on what perspective is used. Explicitly, Piedmont views spirituality as a series of motivational traits, a general emotional force that encourages, directs, and chooses a variety of individual behaviors. (Piedmont, 2001: 7).

In the Theory of Planned Behavior, subjective norms are influenced by normative beliefs, namely beliefs about expectations held by individuals who behave towards the views of others in order to receive and motivate the behavior shown. Meanwhile perceived behavioral control is influenced by control beliefs, namely beliefs about things that can support or hinder the behavior that individuals want to show. Ajzen (1991) said that perceived behavioral control influences intention. This is based on the assumption that behavioral control perceived by individuals will have motivational implications for the person.

Research on tax compliance has been carried out using the Theory of Planned Behavior (Bobek and Hatfield, 2003; Langham, 2012; Kusumawati, 2014 and Marandu, 2014. Associated with this research, the Theory of Planned Behavior is relevant to explain the behavior of taxpayers in meeting tax obligations James and Alley (1999) define taxpayer compliance regarding the extent to which taxpayers fulfill their tax obligations in accordance with the applicable tax rules, in line with James and Alley Jackson and Milliron (1986) define tax compliance as reporting all income and paying all taxes based on laws, regulations and court decisions, according to the Directorate General of Taxes (2013), tax compliance is the level at which taxpayers comply with laws and tax administration without the need for law enforcement activities. taking into account, the accuracy of depositing, and filling in and entering annual tax return, it is expected that the higher the level of taxpayer compliance in carrying out and fulfilling its tax obligations.

III. METHODOLGY

This research uses quantitative research purposes with hypothesis testing to ensure a causal relationship and to ensure the independence of several variables. This study uses investigation type which is causality, which shows the direction of the relationship between variables based on the construction of the research model. Observations are cross section where information or data obtained is the result of data collection carried out at a certain time. The unit of analysis in this study is individuals, namely Individual Taxpayers in the micro, small and medium enterprises (MSME) sector registered in the Primary Makassar Tax Service Office in Makassar City, South Sulawesi.

The sampling technique in this study was conducted using simple random sampling method. The sample is an individual taxpayer who was randomly met by the researcher in the research location. The data of this study were collected using a survey method with questionnaire technique that is by distributing 100 questionnaires directly to the individual taxpayer respondents in the MSME sector registered at the South Makassar Primary Tax Office. Of the 100 questionnaires distributed, three questionnaires were not filled in completely, so the total questionnaires used for data processing were 97 questionnaires. Interview techniques are also used as supporting data obtained through documents or reports of the South Makassar Primary Tax Office. Data analysis using the Partial Least Square (PLS) approach. PLS is a model of Structural Equation Modeling (SEM) based on components or variants. The conceptual framework in this study is shown in Figure 3.1 below:

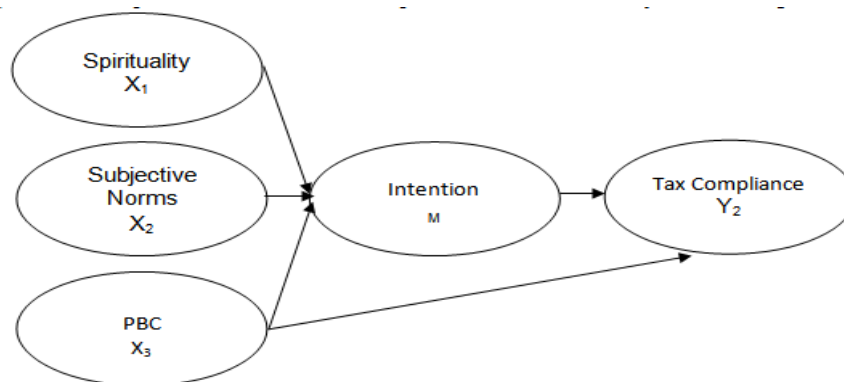


Figure 3.1 Conceptual Framework for Research

IV. RESULT AND DISCUSSION

Data processing techniques using SEM method based on Partial Least Square (PLS). The test results showed that the Convergent validity of the measurement model with reflexive indicators was assessed based on the correlation between the item score/component score estimated by PLS software. Processing results using SmartPLS can be seen in Table 4.1.

Table 4.1 Outer Loading (Measurement Model)

Variable	Construct	Initial Model	Modif.	Variable	Construct	Initial Model	Modif.
SP	SP1	0,715	0,734	NS	NS1	0,906	0,906
	SP2	0,521			NS2	0,942	0,942
	SP3	0,651	0,676		NS3	0,825	0,826
	SP4	0,783	0,826		NS4	0,931	0,931
	SP5	0,624	0,630		NS5	0,845	0,845
	SP6	0,557		NI	NI1	0,865	0,865
	SP7	0,516			NI2	0,900	0,900
	SP8	0,723	0,711		NI3	0,930	0,930
	SP9	0,734	0,753		NI4	0,927	0,926
	SP10	0,693	0,676		PT1	0,865	0,865
PBC	PBC1	0,758	0,758	PT	PT2	0,840	0,841
	PBC2	0,668	0,668		PT3	0,885	0,885
	PBC3	0,805	0,805		PT4	0,891	0,891
	PBC4	0,816	0,816				

Source: Data processed (2018)

The value of the outer model or the correlation between constructs and variables initially did not meet convergence validity because there are still indicators that have a factor loading value below 0.60. Model modification is carried out by issuing indicators that have a factor loading value below 0.60. In the modification model as in table 4.1 shows that all loading factors have values above 0.60, so that the construct for all variables is nonexistent eliminated from the model.

Criteria for validity and reliability can also be seen from the reliability value of a construct and the value of Average Variance Extracted (AVE) from each construct. The construct is said to have high reliability if the reliability composite value is 0.70 and AVE is above 0.50. In table 4.2 will be presented the value of Composite Reliability, Cronbach Alpa and AVE for all variables.

Table 4.2 Results of construct reliability tests

Variable	Composite Reliability	Cronbach Alpa	Average
Spirituality (SP)	0,881	0,841	0,515
Subjective Norms (SN)	0,951	0,934	0,794
PBC	0,848	0,774	0,584
Intention (IN)	0,948	0,927	0,820
Tax Compliance (P)	0,926	0,893	0,758

Source: Data processed (2018)

Based on table 4.2 it can be concluded that all constructs meet reliable criteria. This is indicated by the composite reliability value above 0.70 and AVE above 0.50 as recommended criteria.

To evaluate the structural model of the PLS model is done by looking at the value of the coefficient of determination (R2), Predictive Relevance (Q2), and Goodness of Fit Index (GoF). The coefficient of determination can be seen from the R-square value for the dependent construct. R-square taxpayer compliance variable of 0.680 shows that the independent variable in explaining the dependent variable is 68%, the rest is explained by other variables not examined in this study. From the calculation results manually the value of Q-square is 0.619 while the lowest value of GoF is 0.720 at a large level. So that from the test results show that R2, Q2 and GoF values are seen that the model that has been formed is rebust, meaning that the model is in accordance with the data. so that further testing can be carried out, the intended test is testing the hypothesis. The basis used in testing hypotheses is the value found in the output for inner weight. Table 4.3 provides estimated outputs for structural model testing.

Table 4.3 Result for Inner Weight

Variable	Original Sample Estimate	Mean of Subsamples	Standar Deviation	T-Statistics	P-Values
IN → P	0,626	0,612	0,12	5,201	0,000
SN → IN	0,453	0,139	0,139	3,258	0,001
SN → P	0,129	0,143	0,143	0,903	0,367
PBC → IN	-0,020	0,062	0,062	0,318	0,751
PBC → P	0,005	0,075	0,075	0,071	0,944
SP → IN	0,465	0,145	0,145	3,206	0,001
SP → P	0,098	0,122	0,122	0,801	0,424

Source: Data processed (2018)

Testing the first hypothesis for testing the indirect effect of spirituality variables on the intention of taxpayers to behave obediently first to find out the results of testing on the influence of intentions on taxpayer compliance and testing the influence of mediation is done using the Sobel formula. The results of testing the effect of intentions on tax compliance shows the path coefficient value of 0.626. The value of t is obtained at 4,863. This value is greater than t table (1,960). This result means that intentions have a significant positive effect on taxpayer compliance. The sobel test shows the t value of 2.696 is greater than 1.96 which means that the mediation parameter is significant. Thus, the model of indirect influence of spirituality variables on taxpayer compliance through intentions can be accepted. Table 4.4 shows the results of testing the direct influence of spirituality on tax compliance and the indirect influence of spirituality on tax compliance by mediating intention variables.

Table 4.4 Results test of Spirituality on the intention to behave obediently

Relationship Variabel	Between	Coefficient	P-value	Explanation
IN	→ P	0,626	0,000	Significant 5%
SP	→ IN	0,465	0,001	Significant 5%
SP	→ PT	0,098	0,424	Not Significant
SP	→ IN → P	0,291	0,01	Significant 5%

Source: Data processed (2018)

In general the results of testing the hypothesis of this study confirm the theory of planned behavior which states that the behavior is influenced by the individual's intention to the behavior, while the intention to behave is determined by the attitude. In this study, including spirituality as a substitute for attitude variables, it can be proven empirically that spirituality as a series of motivational characteristics, general emotional strength that encourages, directs, chooses a variety of behaviors and determines the attitude that must be taken.

This research is consistent with research conducted by Wijayanto (2016), supporting that intelligence spirituality can influence taxpayer compliance. This means that the level of spiritual intelligence determines the level of taxpayer compliance in this case the higher the level of spiritual intelligence the higher the level of taxpayer compliance. This study also rejects the response of Salehi (2017) research which considers that spirituality has not shown a relationship in terms of increasing tax compliance.

Testing the second hypothesis for testing the indirect influence of subjective norm variables on the intention of taxpayers to behave obediently. The results of testing the effect of intentions on tax compliance shows the path coefficient value of 0.626. The value of t is obtained at 4,863. This value is greater than t table (1,960). This result means that intentions have a significant positive effect on taxpayer compliance. The sobel test shows the t value of 2.731 is greater than 1.96 which means that the mediation parameters are significant. Thus, the model of the indirect effect of subjective norm variables on taxpayer compliance through intentions is acceptable. Table 4.5 shows the results of testing the direct influence of subjective norms on tax compliance and the indirect influence of subjective norms on tax compliance by mediating intention variables.

Table 4.5 Results test of subjective norms on the intention to behave obediently

Relationship Variabel	Between	Coefficient	P-value	Explanation
IN	→ P	0,626	0,000	Significant 5%
SN	→ IN	0,453	0,001	Significant 5%
SN	→ P	0,129	0,367	Not Significant
SN	→ IN → P	0,284	0,002	Significant 5%

Source: Data processed (2018)

The results of testing the hypothesis of this study confirm the theory of planned behavior. In the Theory of Planned Behavior, subjective norms are influenced by normative beliefs, namely beliefs about expectations held by individuals who behave towards the views of others in order to receive and motivate the behavior shown. This research is consistent with research conducted by Bobek & Hatfield (2003); Marandu et.al (2014) and Kusumawati (2014) support that positive subjective norms significantly influence tax compliance intentions. Testing the third hypothesis for testing the indirect effect of behavioral control variables that are perceived to be the intention of taxpayers to behave obediently. The results of testing the direct effect of perceived behavioral control on intention shows the path coefficient value of -0.020. The value of t is obtained at 0.356. This value is smaller than t table (1,960). This result means that perceived behavioral control does not have a significant effect on the taxpayer's intention to behave obediently. The results of this study have not been able to confirm the theory of planned behavior. In TPB, perceived behavioral control is influenced by control beliefs, namely

beliefs about things that can support or inhibit the behavior that the individual wants to show. The results of this study support the research conducted by Bobek and Hatfield (2003).

The results of the fourth hypothesis testing indicate that the perceived relationship of behavioral control variables to tax compliance shows the path coefficient value of 0.005 with a t value of 0.069. This value is smaller than t table (1,960). This result means that perceived behavioral control towards taxpayer compliance does not have a significant influence. The results of this study cannot confirm the theory of planned behavior. In TPB, PBC has two influences, namely the influence on behavioral intentions and direct influence on behavior. Direct influence can occur if there is an actual control outside the individual's will so that it affects behavior. This result indicates that the actual control in the field is still low. Because perceived behavioral control has not given a direct effect in increasing tax compliance.

The results of the fifth hypothesis testing show that the relationship of intention variables as intervening variables to tax compliance shows the path coefficient value of 0.626 with a t value of 4.8639. This value is greater than t table (1,960). This result means that intention as an intervening variable has a positive and significant relationship to taxpayer compliance which means that it corresponds to the fifth hypothesis where intention as an intervening variable has an influence on tax compliance. These results confirm in accordance with the theory of planned behavior. In Theory of Planned Behavior formulated by Ajzen (1991), the intention to behave is an intermediate variable in shaping behavior. This means that someone will do an action or behavior through intention.

V. CONCLUSION

In general the findings in this study confirm the Theory of Reasoned Action (TRA) introduced by Ajzen (1988). This research cannot confirm the Theory of Planned Behavior (TPB) which is the development of the Theory of Reasoned Action. In TPB a variable that has not been applied to TRA is perceived behavioral control which in this study found no influence of perceived behavioral control either direct influence or intention to behave obediently. The results show that spirituality influences the intention to behave obediently. The second finding shows that subjective norms affect the intention to behave obediently. Direct influence and perceived influence of behavioral control on the intention to behave obediently cannot be proven empirically in this study.

This research was conducted not apart from the existence of several limitations that can affect the quality of research data. This study uses the spirituality variable as a substitute for the attitude variable with the consideration that spirituality is one of the aspects that shape human behavior. There are many other aspects that shape human behavior that have not been included in this study such as gender, culture, religiosity, age and some other aspects of formation. The next researcher is expected to be able to research further about the aspects that shape human behavior in determining the attitude to comply with taxes, for example: gender, culture, religiosity and age.

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