



## **Influence of Self-Assessment System, Taxation Understanding, and Discrimination Toward Ethics of Tax Evasion: A Case in Papua Indonesia**



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### **Abstract**

The main principle of tax collection, as a manifestation of the obligation of citizens, is to help state finance and national development. All state income from taxes will be used to finance all public expenses, which means that it is used to improve the welfare of the people. As regulated in the provisions of Law Number 16 Year 2009 article 1 paragraph 1, all people who according to the law are included as taxpayers must pay taxes according to their obligations. Unfortunately, tax evasion has been a phenomenon that was committed to avoid taxes. Therefore, the public should be aware of the self-assessment system, understanding taxation, and discrimination regarding the ethics of tax evasion. The purpose of this study was to determine and analyze the effect of the self-assessment system, understanding taxation, and discrimination towards the ethics of tax evasion. The population in this study were all taxpayers in the Jayapura Primary Tax Office. To gain data, a purposive sampling method was applied. Samples were obtained based on the results of the questionnaire that have been answered by 350 respondents. The analytical tool used was a multiple linear regression analysis. The results of this study have shown that the self-assessment system has significantly influenced the ethics of tax evasion while understanding taxation does not affect the ethics of tax evasion, and discrimination has not influenced the ethics of tax evasion.

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## 1 Introduction

Tax evasion is an illegal activity in which a person or entity deliberately avoids paying a true tax liability. There is a lot of tax evasion in Indonesia. It is a real problem since the method of this evasion has been modified, while the anticipation has not been conducted effectively. The Tax General Directorate (TGD) agencies, under the Ministry of Finance as the manager of the taxation system in Indonesia, is trying to do its main task of increasing tax revenue. TGD has tried its best to reform the implementation of Indonesia taxation system.

In early 1983, since the start of tax reform, the taxation system in Indonesia has changed from an official assessment system to a self-assessment system (Seralurin & Yendra, 2019; Mahayukti *et al.*, 2017). In this system, taxpayers are required to play an active role, starting from registering, calculating and depositing their obligations. The main principle of tax collection as a manifestation of the obligation of citizens is to help state finance and national development. As regulated in the provisions of Law Number 16 Year 2009 article 1 paragraph 1, concerning General Provisions and Tax Procedures, tax is a compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions. Therefore, all people who according to the law are included as taxpayers must pay taxes according to their obligations.

According to the Investigations of TGD, several modes are often used in tax evasion. For example, do not report sales in the Annual Tax Return, adding fictitious costs, using fake tax invoices, not depositing tax withheld, etc. According to Ningsih & Pusposari (2014), paying taxes is not only an obligation but is the right of every citizen to participate in the form of participation in state financing and national development. Tax embezzlement is more common for corporate taxpayers. However, it does not rule out the possibility of individual taxpayers. Taxpayers with non-permanent income will be higher in tax evasion than fixed income (Suhairi *et al.*, 2010; Maba *et al.*, 2018). According to Rachmawati (2015), the act of *tax evasion* is carried out by the compulsory since it is influenced by various things such as a lack of understanding of taxation, service of the tax apparatus that is not optimal, and sanctions that do not cause a deterrent effect. The success of the self-assessment system will not be achieved without the collaboration between the tax officer and the taxpayer. This system will work well if the community has a high level of voluntary tax awareness (Suminarsasi, 2011; Sarkar & Kumar, 2016).

To realize the self-assessment system, taxpayer compliance is required. Furthermore, the most important thing is the understanding of taxpayers regarding the tax provisions of the law. The goal is that the practice of tax evasion can be minimized from the error of reporting and paying taxation debts. Socialization of tax laws to the public is expected to be a solution so that people do not do tax evasion (Rachmadi, 2014; Maba & Mantra, 2017). Therefore, there are still many taxpayers who do not have the awareness of the importance of fulfilling tax obligations both for the state and for themselves as citizens.

Self-assessment system also triggers the emergence of discrimination on taxpayers. Discrimination itself plays as an event that is commonly found because of human tendencies. It is a tax that is considered unfair by some people because it does not affect everyone equally (Azhari *et al.*, 2015; Maba, 2017). According to Ningsih & Pusposari (2014), the discrimination referred to constitutes an exception in the taxation rules because the government gives different treatment to various groups of people. Related to the phenomena, tax evasion has occurred as an ethical action to cover losses.

In the current study, researchers try to analyze from the standpoint of ethical behavior that is stated to be very important. From an ethical standpoint, there will be a further explanation about why tax evasion is rampant. Furthermore, based on what is believed by the researchers, the dependent variable related to ethics is still rarely examined. Based on the inconsistencies in the findings of several previous studies, the researchers of the current study conducted an analysis to re-examine the previous studies. More specifically, the taxpayers examined in this study are taxpayers of free workers such as experts, insurance agents, advertisements, and distributors of multilevel marketing companies and other similar professions.

## 2 Materials and Methods

This study applied the Theory of Reasoned Action (TRA). TRA proposed that an attitude influences behavior through a careful and reasoned decision-making process. The theory aims to deliver explanation of the relationship between attitudes and behaviors within human action and mainly used to predict how individuals will behave based on their pre-existing attitudes as well as behavioral intentions. The primary purpose of the TRA is to understand an individual's voluntary behavior by examining the underlying basic motivation to perform an action (Dowell *et al.*, 2011;

Wartawan, 2017; Maba *et al.*, 2017). TRA states that a person's intention to perform a behavior is the main predictor of whether or not they actually perform that behavior (Glanz *et al.*, 2015).

This theory reveals that intention is a function of two basic factors, namely individual attitudes toward behavior and the individual's perception of social pressure to do or not to do (subjective norms). In simple terms, this theory explains that if someone views an action as a positive thing (attitude) and if one believes that someone else wants him/her to do it (subjective norms) then an intention will arise from him to do an action.

Related to tax evasion behavior, it can be explained that if taxpayers consider tax evasion to be a bad thing (negative attitude) and people around who are considered important or used as role models assume that tax evasion behavior should not be done, then there will arise the intention to behave positively, that is by not embezzle tax. Related to the attitude of tax evasion, the belief that tax evasion is unethical (ethical perception) can be responded as an attitude that tax evasion is negative behavior.

According to Suminarsasi (2011), tax ethics is a regulation whereby individuals or groups of people who live within the scope of taxation, how they carry out their tax obligations, whether it is right or wrong. According to Ningsih & Pusposari (2014), tax ethics is an act within the scope of taxation to carry out its tax obligations properly and correctly. According to Rachmadi (2014), the tendency of taxpayers to commit fraud is due to several things including (1) the high tax that must be paid; (2) the higher the bribe paid by the taxpayer, the more likely the taxpayer to commit fraud; (3) the higher the probability of cheating, the lower the tendency for taxpayers to cheat; (4) the greater the threat of punishment and sanctions applied to behavior, the less likely the taxpayers to commit fraud.

According to Friskianti & Handayani (2014), taxpayers are generally reluctant to pay taxes because they think that they will reduce their income, therefore taxpayers always try to pay taxes as little as possible or even avoid them. The difficulty of applying tax planning and tax avoidance makes a taxpayer tends to do tax evasion. Related to the current research, following (Figure 1) is a description of the conceptual framework:

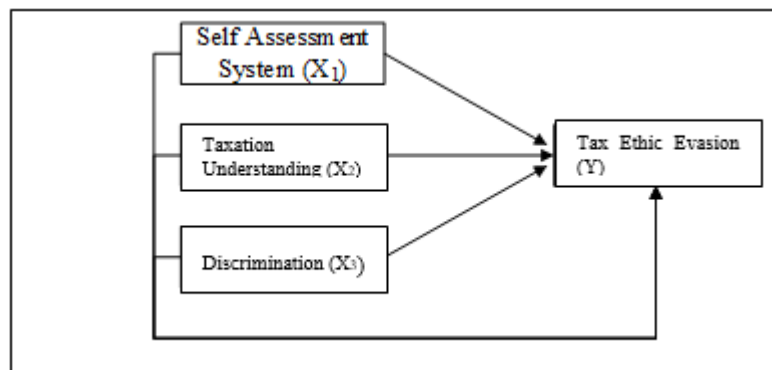


Figure 1. Conceptual framework

### Hypothesis

#### Concepts Perception Regarding the Ethics of Tax Evasion

According to Ningsih & Pusposari (2014), the perception of ethics on tax evasion is an individual process in receiving, organizing, and interpreting tax evasion practices that are influenced by the surrounding social environment. In this case, the individual will interpret tax evasion as an unethical action, sometimes ethical, or even always ethical. From the explanation above, it can be concluded that ethics on tax evasion means a kind of individual or group activity on the principle of behavior that has become a basic human trait Person by person refers to the rules in the scope of living his personal life.

#### The Effect of Self Assessment System on Tax Evasion Ethics.

The main principle of tax collection as a manifestation of the obligation of citizens is to help to finance a country and national development. With a self-assessment system, taxpayers have got the freedom to calculate their own tax amount (Ningsih & Pusposari, 2014).

According to [Friskianti & Handayani \(2014\)](#), the better the implementation of the self-assessment system, the action of tax evasion is lower. The worse the implementation of self-assessment system, the action of tax evasion is higher. Based on the description above, a hypothesis is formulated as follows; H1: Self-assessment system affects the ethics of tax evasion.

#### *Effect of Tax Understanding on Tax Evasion Ethics*

Understanding tax regulations is closely related to tax payments. According to [Rachmadi \(2014\)](#), knowledge and understanding of tax regulations is the process by which taxpayers understand taxation and apply that knowledge to pay taxes. The influence of understanding taxation can be seen from the extent to which taxpayers know, understand, obey and understand the taxation rules and regulations that are in force. According to [Sari \(2015\)](#) taxpayers will assume the right and tend to commit fraud such as tax evasion if the understanding of taxpayers about tax provisions is low, conversely if the understanding of taxpayers has a high tendency for tax evaders to carry out acts of tax evasion.

[Rachmadi \(2014\) and Sari \(2015\)](#) have applied new research to understand taxation variables so that they still need to be reviewed to strengthen the results of previous studies. Based on the description above, a hypothesis is formulated as follows: H2; Tax understanding affects the ethics of tax evasion.

#### *The Effect of Discrimination Against the Ethics of Tax Evasion.*

Discrimination is a common occurrence, because of the human tendency to discriminate with others. According to [Danandjaja, \(2003\) in Rachmawati \(2015\)](#), discrimination is unequal treatment of individuals, or groups, based on something, usually categorical, or distinctive attributes, such as based on race, ethnicity, religion, or membership of classes social.

According to [Ningsih & Pusposari \(2014\)](#), the discrimination referred to is the existence of exceptions in taxation rules, because the government gives different treatment to various groups of people and only benefits certain parties. Discrimination means the existence of unfair tax regulations, in the sense that the regulations benefit certain parties, or discriminate in terms of the treatment of all taxpayers ([Azhari et al., 2015](#)). The existence of discrimination in tax regulations will make taxpayers have the perception that ethical tax evasion is to be done ([Suminarsasi, 2011](#)). Based on the description above, a hypothesis is formulated as follows; H3: Discrimination affects the ethics of tax evasion.

#### *The Influence of Self-Assessment System, Taxation Understanding, and Discrimination towards Tax Evasion Ethics*

In conducting an analysis with more than two independent variables, this test is needed to determine the effect of the three independent variables together on the dependent variable. Based on the description above, a hypothesis is formulated as follows; H4: Self-assessment system, the understanding of taxation, and discrimination influence the ethics of tax evasion

Types and designs used in this study were quantitative research types. It applied survey study. The type of data used in this study was the primary data. The research was conducted on individual taxpayers in Jayapura Primary Tax Office, Papua- Indonesia. The population in this study were all individual taxpayers on free work in the City of North Jayapura and registered with the Jayapura Primary Tax Office. There were 2780 taxpayers. The technique used in gaining sampling is purposive sampling with the following criteria:

- a) Taxpayers who have a Taxpayer Identification Number.
- b) Taxpayers who do business.
- c) Taxpayers who actively report.

Based on the purposive sampling, there were 898 respondents. Using the Slovin formula, it was found a sample of 350 respondents. The method used in this study is the multiple regression method with the help of SPSS Version 25.

Descriptive statistical tests were performed to analyze the consistency and accuracy of research data samples. Statistical testing was applied to determine the minimum, maximum, *mean*, and standard deviation ([Ghozali, 2011](#)). Data quality test included a validity test to measure the validity of a questionnaire and the reliability test to measure a questionnaire which has been an indicator of a variable.

Classical assumption test was also applied. It consisted of normality test that aimed to examine the regression model, residual variables, multicollinearity test to determine whether the regression model found a correlation between

independent variables, and heteroscedasticity test were applied to examine whether the regression model that was formed has got an inequality or similarity invariance. Multiple Regression Test was also conducted to determine the effect of several independent variables (variable x) on the dependent variable (variable y). The formed regression equation is performed as follows;  $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$ .

### 3 Results and Discussions

Results and discussions are presented as follows. The results are firstly presented through descriptive statistical analysis that can be seen in tables and figures. After that, there will be presented the discussion.

Table 1  
Descriptive Statistics

	N	Min	Max	Sum	Mean	Std. Dev
SAS	350	5	15	3989	11.40	2.110
PP	350	5	15	3978	11.37	2,036
D	350	5	15	4073	11.64	2,340
EPP	350	6	15	3902	11.15	2,267
Valid N	350					

Source: primary data processed SPSS 25, 2019

Data Quality Tests include Validity Test was applied to measure validity. A reliability test was applied to measure the questionnaire that is an indicator of a variable. A questionnaire is stated to be reliable if a person's answers to the questions asked are consistent or stable from time to time (Ghozali, 2011).

Table 2  
Validity Test Results

Variable	Item	Pearson Correlation	Sig	Note
Self Assessment System (X <sub>1</sub> )	X1.1	0.791	0,000	Valid
	X1.2	0.862	0,000	Valid
	X1.3	0.910	0,000	Valid
Understanding Taxation (X <sub>2</sub> )	X2.1	0.819	0,000	Valid
	X2. 2	0.798	0.000	Invalid
	X2.3	0.872	0.000	Valid
Diskrimenasi (X <sub>3</sub> )	X3.1	0.919	0.000	Valid
	X3.2	0.946	0.000	Invalid
	X3.3	0.944	0.000	Valid
Tax wiping Ethics (Y)	Y.1	0.846	0.000	Valid
	Y.2	0.892	0.000	Valid
	Y.3	0,898	0,000	Valid

Source: Primary data processed SPSS 25, 2019

Based on table 2 above, all items used to measure the *self-assessment system*, understanding taxation and in this study have got a correlation coefficient smaller than 0,000. Thus all items used as a measure of the variables of *self-assessment system*, understanding taxation and discrimination are valid.

Table 3  
ResultsTest Reliability

Variable	Cronbach Alpha	Standard Reliability	Note
SAS (X1)	0.817	0.70	Reliable
PP (X2)	0.775	0.70	Reliable
D (X3)	0.930	0.70	Reliable
EPP (Y)	0.852	0.70	Reliable

Sources: Data primary processed SPSS 25, 2019

Based on table 3, it can be seen that all statements regarding the variable of self-assessment system, understanding taxation, and discrimination, are reliable. Therefore, research was continued. Next, Classical Assumption Test was applied. It consisted of normality test that aimed to test the regression model. In this study the way to detect whether residuals are normally distributed or not is by chart analysis as presented following:

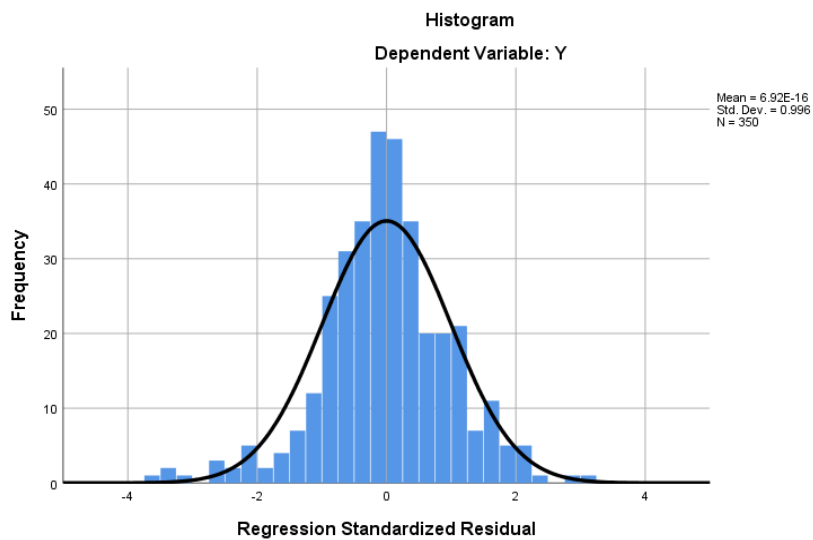


Figure 2. Normality Test Results - Histogram  
Source: primary data processed SPSS 25, 2019

Based on Figure 2 above, it appears that the histogram image gives a normal distribution pattern or follows the direction of the diagonal line, the regression model has fulfilled the normality assumption.

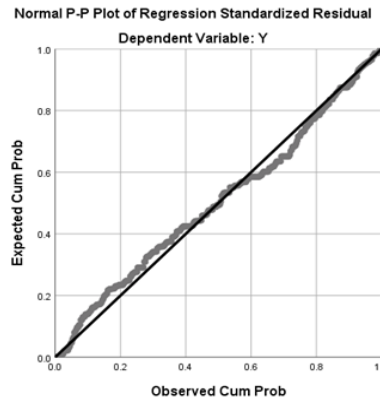


Figure 3. Normality - Normal Test Results  
 Source: Primary data processed SPSS 25, 2019

Based on Figure 3 above, it can be seen that the data of this study is stated to have met the norms of normality because it appears that the data spreads following diagonal lines. Moreover, multicollinearity test was applied to find out whether there is a correlation between independent variables or not.

Table 4  
 Test Results for Multicollinearity

		Coefficients <sup>a</sup>		
Model	Sig.	Collinearity Statistics		
		Tolerance	VIF	
1 (Constant)	,082			
SAS (X1)	,000	,990	1,010	
PP (X2)	,248	,488	2,050	
D (X3)	,661	,489	2,045	

Source: Primary data processed by SPSS 25, 2019

Based on table 4 above, it is known that the data above shows that the value of tolerance X1 is 0.990, X2 is 0.488 and X3 is 0.489 and the VIF values are all below 10 which means there is no multicollinearity between independent variables in this study. Next, heteroscedasticity test was applied to test whether, in the regression model that is formed, there is inequality or similarity in variance from observation to other observations. Heteroscedasticity testing in this study was carried out by looking at the image of *Glacier*. The following are the results of the heteroscedasticity test seen in the Test table of *Glacier* below.

Table 5  
 Heteroscedasticity Test Results - *Glacier*

		Coefficients <sup>a</sup>		
Model	Unstandardized Coefficients	t	Sig.	
	B	SE		
1	.740	.402	.067	1,838
				(Constant)
SAS	.033	.025		1306
PP	-.027	.037		-.726
Diskrim	.032	.803		.422
				.422

a. Dependent Variable: Res2

Source: primary data processed SPSS 25, 2019

Based on table 5 above, it can be seen that the sig value of each variable with  $Res2 > 0.05$ . Therefore, it can be concluded that there is no heteroscedasticity problem in the regression model. Next, Multiple Regression Test was applied to determine the effect of several independent variables (variable x) on the dependent variable (variable y). Here is a table of the results of multiple linear regression testing as follows:

Table 6  
Result of multiple linear tests

Model	Coefficients <sup>a</sup>		
	B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
(Constant)	1,059	.607	
Self Ass Sys	.798	.038	.743
Pem. Taxation	.065	.056	.058
Discrimination	.021	.049	.022

Source: primary data processed SPSS 25, 2019

Based on the results of table 6, it can be seen that the constant value is 1.059, the regression coefficient of the self-assessments system variable is 0.792, the taxation understanding variable is 0.065, and the coefficient of the discrimination variable is 0.021. Next, hypothesis test consists of t test (partial) that applied to test the hypothesis of the influence of each independent variable partially on the dependent variable (dependent).

Table 7  
Partial Test Results (t)

Model		Coefficients <sup>a</sup>			T	Sig.
		B	UC Std. Error	SC Beta		
1	(Constant)	1,059	.607		1,744	.082
	SAS	.798	.038	.743	20,950	.000
	PP	.065	.058	.058	1,157	.248
	Discs	.021	.049	.022	.439	.661

Source: primary data processed by SPSS 25, 2019

F test (simultaneous) is used to test the hypothesis of all independent variables simultaneously towards the dependent variable. It is seen in the following table (table 8).

Table 8  
Simultaneous Test Results (F)

Model		ANOVA <sup>a</sup>				
		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1021.220	3	340.407	152.357	.000 <sup>b</sup>
	Residual	773.055	346	2.234		
	Total	1794.274	349			

Source: primary data processed in SPSS 25, 2019

The coefficient of determination  $R^2$  is essentially to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one ( $0 < R^2 < 1$ ). The result of this test is seen in the following table (table 9).



Table 9  
Determination Coefficient Test Results (KD)

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1,	.754 <sup>A</sup>		.569,565	1,495

Source: primary data processed in SPSS 23, 2017

According to the table 9, it can be seen that the magnitude of the numbers *Adjusted R square* ( $R^2$ ) is 0.565. In this case, the figure means that the self-assessment system, understanding taxation, and the combined discrimination towards tax evasion ethics is 56.5%. The remaining 43.5% is influenced by other factors or other variables outside this model.

Next, based on the results that have been presented in tables and figures above, it is stated some scientific statements as follows; First, about effect of self-assessment system towards ethics of tax evasion; From the results of the analysis, it is shown the self-assessment system has a positive and significant effect on ethics of tax evasion. In this case, the success of the self-assessment system will not be achieved without the collaboration between the tax officer and the taxpayer. This system will work well if the community has a high level of voluntary tax awareness. This means that the current research has got the same conclusion as the previous research, namely research of [Suhairi et al., \(2010\)](#), which states the self assessment system affects the tax evasion. In contrast, it is not in line with the research conducted by [Friskianti & Handayani \(2014\)](#) and [Sari \(2015\)](#) which state the self-assessment system has no effect on tax evasion.

Second, about effect of understanding taxation towards tax evasion ethics; The results of the analysis shows understanding taxation has no effect and is not significant on ethics of tax evasion. This is because there are still many taxpayers who have different perceptions in terms of taxation, even accusing that the paid tax does not go to the state treasury. This kind of perception makes taxpayers reluctant to pay taxes. This makes them not aware that the understanding is mistaken and should be straightened out. The results of this study are contrary to the results of research conducted by [Rachmadi \(2014\)](#) and [Sari \(2015\)](#). They stated that the lower understanding of taxpayers in understanding the rules, and procedures regarding the provisions taxation, the perception of taxpayers on the ethics of tax evasion will tends to misuse.

Third, about effect of discrimination on the ethics of tax evasion; The results of the analysis shows that discrimination does not affect and is not significant towards the ethics of tax evasion. Discrimination is only related to justice. It cannot be denied that the evaluation of discrimination can change due to historical, social or cultural conditions. The higher the forms of threats and sanctions for those who carry out tax evasion, the more taxpayers do not commit fraud. This finding means that the current research hypothesis does not in line with the results of research conducted by [Azhari et al., \(2015\)](#), [Suminarsasi \(2011\)](#), and [Ningsih & Pusposari \(2014\)](#). However, the results of this study are in line with the results of research conducted by [Marlina \(2014\)](#), which states that discrimination has no effect and is not significant to the taxpayer's perceptions regarding the ethics of tax evasion.

Fourth, about the influence of self-assessment system, understanding of taxation and discrimination towards the ethics of tax evasion; Based on variables of self-assessment system, understanding of taxation and discrimination and the results of the analysis, it can be seen that the variable of self-assessment system, understanding of taxation and discrimination have got an influence and significant on the ethics of tax evasion.

#### 4. Conclusion

Based on the results and discussion presented above, it is concluded several important statements as follows. Firstly, Self-assessment system has got a positive and significant effect on ethics of tax evasion. Secondly, understanding taxation has no effect and is not significant to the ethics of tax evasion. Thirdly, discrimination has no effect and is not significant on the ethics of tax evasion. Fourthly, the self-assessment system, understanding taxation and discrimination affect the ethics of tax evasion.

Next, related to the finding and conclusion, it is suggested several things as follows. First, the tax office should consider various aspects in the framework of designing coaching to the public and conducting socialization related to taxation understanding of tax laws for taxpayers, so they may avoid to embezzle their taxes. Second, academics and readers need to increase understanding of tax regulations. This aims to avoid the aggrieved parties and the disadvantaged parties. Finally, there are a number of independent variables that can influence the ethics of tax evasion.

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This is stated since there are still 43.5% of other factors not examined in this study. For this reason, it is recommended that there should be further research regarding this topic.

*Conflict of interest statement and funding sources*

The authors declared that they have no competing interest.

*Statement of authorship*

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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