RESEARCH ARTICLE

INDIVIDUAL TAXPAYER COMPLIANCE: MORAL ASPECT REVIEW IN TAXATION.

Ahmad Nashiruddin Mushoddiq Rahman[1], Syamsu Alam[2] and Asriani Junaid[3].
1. Magister of Accounting, Indonesia Muslim University, Indonesia.
2. Economics and Business Faculty, Indonesia Muslim University, Indonesia.
3. Economics and Business Faculty, Indonesia Muslim University, Indonesia.

………………………………………………………………………………………………......

Manuscript Info	*Abstract*
……………………. *Manuscript History* Received: 08 August 2019 Final Accepted: 10 September 2019 Published: October 2019 *Key words:-* Account representative, tax fairness, tax complexity, tax morale and tax compliance.	……………………………………………………………… The purpose of this study was to determine and analyze the influence of account representatives, tax fairness, tax complexity and tax morals on the compliance of taxpayers with tax morals as a moderating variable. The data used are primary and secondary data of population registered in North Makassar Tax Office as many as 43,904 taxpayers. Samples taken amounted to 91 taxpayers using conveniance sampling. The data analysis tool uses SEM PLS version 3.2.7. The results showed that there was a significant influence on the tax fairness and tax morals on tax compliance while the account representative variable and tax complexity did not significantly influence tax compliance. Found a significant relationship to tax morals in moderating the effect of tax fairness on taxpayer compliance while no significant results were found on tax morale in moderating the relationship between account representative variables and tax complexity variables on taxpayer compliance. *Copy Right, IJAR, 2019,. All rights reserved.*

………………………………………………………………………………………………......

Introduction:-
The turning point of taxation in Indonesia or better known as "tax reform" precisely on January 1, 1984, there was a change in the tax collection system from the Official Assessment System (OAS) to the Self Assessment System (SAS). The impact of the establishment of this system is the tax calculation that must be done by every community that has a TIN, to report the tax periodically (period) or annually both individuals and entities.

In the last 10 years the realization of tax revenue has always been below the target (except in 2008 of 106.8%), with the achievement of the tax ratio in the figure of 11-13%. The poor taxation situation is inseparable from the level of tax compliance that is still low. This indicates the need for a comprehensive reform or reform effort in the taxation sector.

This research was conducted at the North Makassar Pratama Tax Office which tends to decline and has not been realized in accordance with the number of registered taxpayers. Where during 2014 to 2017 the percentage of taxpayer compliance decreased by 2014 (-5.86%), 2015 (-19.03%), 2016 (+2.01) and 2017 (-1.78%). This condition

Corresponding Author:-Ahmad Nashiruddin Mushoddiq Rahman.
Address:-Magister of Accounting, Indonesia Muslim University, Indonesia.

indicates the lack of compliance of individual taxpayers at the North Makassar Primary Tax Service Office in carrying out their tax obligations.

Since 2006 policies have been adopted to support the implementation of the modernization of tax administration including the policy of forming account representatives as stipulated in Minister of Finance Regulation No. 98 / PMK.01 / 2006. Account Representative (AR) is a tax officer in the Tax Service Office (KPP) that has implemented a modern administrative system and is tasked with providing services, supersvision, and directing directly to a number of taxpayers

According to Saad (2014) the complexity of the taxation system arises because of the increasing sophistication in tax laws. Krause (2000) states that when regulations are complex, compliance and law enforcement are imperfect.Most studies treat tax morals as a "blackbox" without discussion or consideration of how it can arise or become something that can be managed (Niesiobedzka, 2014). Treating tax morals as a "blackbox" is considered inappropriate because morale can encourage individuals from within themselves to make certain decisions. In other words, the moral of an individual can cause him to do a certain behavior based on the moral that becomes his belief. As assumed in attribution theory, a person's behavior is due to internal or external attributes (Malle, 2011). The internal attribute in this study is the fairness of the taxation system. According to Devos (2014) Tax system justice is one of the fiscal factors that stimulates an individual's willingness to comply with tax obligations.

External attributes that can affect taxpayer compliance are account representatives. According to Suparman (2008) Account Representative (AR) functions as a bridge or mediator between the Taxpayer and the Tax Service Office. Every Account Representative (AR) must be professional and have standardized knowledge, skills and attitudes (Pandiangan, 2008: 28). The complexity of the tax system is the second attribute in encouraging taxpayer compliance. Krause (2000) states that when regulations are complex, compliance and law enforcement are imperfect. Reinforced by Saad (2014) the complexity of the taxation system arises because of the increasing sophistication in tax laws.

Frey (1997) introduces the existence of moral tax or also called individual intrinsic motivation to act, which is based on values that are influenced by cultural norms. Tax morale can be understood as an explanation of moral principles or values that a person believes in paying taxes. Several factors affect tax morale such as: perception of honesty; helping or serving attitude from the apparatus; Trust in government agencies; Appreciation or respect from the tax apparatus (respect); and a number of other individual traits. Based on the phenomena and gaps of the results of previous studies, motivating researchers to further investigate and carry out mapping related to the determinants of tax compliance with account representative variables, tax system justice, tax system complexity and tax morale.

Literature Review And Hypotheses:-
Tax Morale Theory
Frey (1997) introduces the existence of moral tax or also called individual intrinsic motivation to act, which is based on values that are influenced by cultural norms. Tax morale can be understood as an explanation of moral principles or values that a person believes in paying taxes. Several factors affect tax morale such as: perception of honesty; helping or serving attitude from the apparatus; Trust in government agencies; Appreciation or respect from the tax apparatus (respect); and a number of other individual traits.

Tax morale will be different in each country because each country has its own culture. This theory is based on community psychology which holds that between the community and the government there is an implicit contract in which the community realizes that they have rights and obligations. Society is guided about civic virtue, namely the intrinsic motivation of government obligations which must be respected. Citizens' virtues are believed to emerge as rights of community participation are collectively respected. The honest treatment of the authorities, for example will be responded positively to the community, a good tax system and tax administration services make the community satisfied and become a motivating factor for taxpayers to increase their compliance.

Attribution Theory
Fritz Heider introduced attribution theory in 1958. This theory assumes about how someone explain the cause of the behavior of others or himself. attribution theory states that when individuals observing someone's behavior, they try to determine whether it is caused internally or externally (Malle, 2011). Malle (2011) suggests that there are internal attributions (personal attributes) and external attributes (environmental attributes) that together affect human behavior. Internally induced behavior is a behavior that is believed to be under the personal control of the individual itself or from internal factors. While the behavior caused externally is behavior that is influenced from outside or from environmental factors.

The relevance of attribution theory to this research is that a person in determining whether or not being obedient in fulfilling his taxation obligations is influenced by internal and external factors. Taxpayer compliance is related to the attitude of taxpayers in making an assessment of the tax itself. Internal factors that affect taxpayer compliance in paying taxes include: tax fairness and tax complexity, while external factors that affect taxpayer compliance in paying taxes are account representatives.

Hypothesis
Attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally (Robbins, 1996). Behavior that is caused internally is behavior that is believed to be under the personal control of the individual himself, while behavior caused externally is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation.

In 2006 policies were adopted to support the implementation of the modernization of tax administration including the policy of forming account representatives as stipulated in Minister of Finance Regulation No. 98 / PMK.01 / 2006. One of the tasks of an account representative is to provide quality services to taxpayers. Each tax representative account serves several taxpayers who must be monitored and directed in fulfilling their tax obligations.

In addition to account representatives, the fairness of the taxation system needs to be considered in improving taxpayer compliance. Basically a taxpayer will voluntarily pay taxes if there is justice in the taxation system. This means that what is paid is balanced with the benefits received. Even so, the best role of the account representative and the fairest taxation system, but if the morale of taxpayers is not good, of course they will not have a compliance attitude in paying taxes.

Most studies treat tax morals as a "blackbox" without discussion or consideration of how it can arise or become something that can be managed (Niesiobedzka, 2014). Treating tax morals as a "blackbox" is considered inappropriate because morale can encourage individuals from within themselves to make certain decisions. In other words, the moral of an individual can cause him to do a certain behavior based on the moral that becomes his belief. Tax morale becomes a moderating variable that serves to strengthen the influence of the role of account representatives, the fairness of the taxation system, and the complexity of the taxation system on taxpayer compliance. In addition, tax morals will also be tested directly on the level of tax compliance. Then the hypothesis that will be developed and will be tested in this study are as follows:

H1. The role of account representatives has a positive effect on taxpayer compliance
Attribution theory states that when individuals observe a person's behavior, they try to determine whether it is caused internally or externally (Robbins, 1996). Behavior that is caused internally is behavior that is believed to be under the personal control of the individual himself. The behavior caused externally is behavior that is influenced from outside, meaning that individuals will be forced to behave because of the situation. Account Representative in this study is considered as an external attribute that can affect taxpayer compliance.

Several previous studies that have examined the influence of Account Representatives and taxpayer compliance, such as Suyanto and Setiawan (2017), Denziana and Sutanto (2015), Ulyani (2016), Alfiansyah (2012), Irawan and Sadjiarto (2013), and Widomoko and Nofriyanti (2017). The results of research conducted by Suyanto and Setiawan (2017) show that Account Representative performance partially has a positive effect on individual taxpayer compliance.

H2. Tax fairness has a positive effect on taxpayer compliance
Justice is seen as a fundamental human right in social, economic and academic organizations. The perception of taxpayers is based on a strong factor of fairness that will influence the behavior of taxpayers. Justice is considered a basic right of taxpayers, injustice in the taxation system can make a strong psychological factor.

The principle of justice in the principles of tax legislation and in terms of implementation must be upheld, even though justice is very relative. According to Smith (1776: 350) there are four principles that must be held in tax collection, namely equality, certainly, convenience, and economy. Several previous studies that have examined the effect of fairness of the taxation system on tax compliance, such as Sari and Mangoting (2014), Yahya (2015), Azmi et al. (2016), Kurniawati and Toly (2014), Yuliana and Israhadaji (2014), and Siahaan (2012). The results of research conducted by Sari and Mangoting (2014) found that the direct and indirect effect of the fairness of the tax system on voluntary compliance of taxpayers was positive and significant. Likewise with research conducted by Yahya (2015)

found that tax complexity, tax justice and tax responsibility have a positive and significant effect on taxpayer compliance.

H3. The complexity has a positive effect on taxpayer compliance
Kirchler and Wahl (2010) suggest that taxpayer compliance comes from spontaneous willingness to cooperate, which comes from the moral obligation of taxpayers to contribute to the welfare of society. Forced obedience states that statutory tax payments arise from taxpayers' concerns for being audited and fined. Compliance stems from the trust of taxpayers in the authorities, while forced compliance is fostered through the power of the authority to conduct audits effectively and to impose fines (Forest, 2000 and Kirchler, 2007).

Several studies that have examined the influence between the complexity of the taxation system and taxpayer compliance, namely Yahya (2015), Saad (2014), Syakura and Baridwan (2014), Wasesa (2006), Forest and Sheffrin (2002), and Gambo et al. (2014). Research conducted by Yahya (2015) found that tax complexity, tax justice, and tax responsibility have a positive and significant effect on tax compliance. Likewise with research conducted by Saad (2014) which suggests the complexity of the taxation system as a factor that contributes to taxpayer compliance behavior.

H4. Tax morals have a positive effect on taxpayer compliance.
Frey (1997) in Simanjuntak (2013: 101) explains that the attitude of trust towards the government can affect the tax morale of the taxpayer, because after all the government is an institution that deals with taxation, so when the taxpayer feels that the government has allocated the tax paid by good, then the moral tax will be affected to get better. Furthermore tax morale is also influenced by how the tax authority treats it. This means that the taxpayer's morall will increase when the tax authorities serve and respect the taxpayers as well as possible and then will have an impact on the feeling of satisfaction and confidence that the tax paid is actually used properly.

Several previous studies that have examined tax morale on tax compliance are, among others, Khaerunnisa and Wiratno (2014), Cahyonowati (2011), and Gultom (2015). The results of research conducted by Kaherunnisa and Wiratno (2011) that tax morality as measured by the level of citizen participation, the level of trust, the level of regional autonomy of national pride, demographic factors, economic conditions, detterence factors and the tax system affect the taxpayer compliance.

H5. Tax morals can moderate the effect of Account Representatives on the level of tax compliance.
Tax morality can be defined as an intrinsic motivation to pay taxes arising from moral obligations or beliefs to contribute to the state by paying taxes (Torgler, 2003). Tax morality does not measure individual behavior, but rather individual attitudes and positions. This can be seen as a moral obligation to pay taxes, a belief to contribute to society by paying taxes.

Several previous studies that have examined the effect of tax morals on the relationship between Account Representatives and the level of tax compliance are Suharto, Prasetya and Mayowan (2015), Torgler and Schaffner (2007) and Parlaungan (2017). The results of research conducted by Suharto, Prasetya and Mayowan (2015) show that the Account Representative role variable directly has a significant effect on tax morals, and indirectly the Account Representative Role variable influences the Tax Compliance through Tax Morals.

H6. Tax morals can moderate Tax Fairness on the level of tax compliance.
Moral tax theory views with the approach of community psychology, holds that between the community and the government there is an implicit contract in which the community realizes that they have rights and obligations. Society is guided about civic virtue, namely the intrinsic motivation of government obligations which must be respected. Citizens' virtues are believed to emerge as rights of community participation are collectively respected. The honest treatment of the authorities, for example will be responded positively to the community, a good tax system and tax administration services make the community satisfied and become a motivating factor for taxpayers to increase their compliance. So if the taxation system is considered fair then it will increase the taxpayer morality and has an important role in increasing taxpayer compliance.

Several previous studies that have examined the effect of tax morals on the relationship between the fairness of the taxation system and the level of tax compliance are, among others, Suryadi (2016), Torgler and Schaffner (2007), and Vytelinghum et al. (2016). The results of research conducted by Suryadi (2016) show that the dimensions of tax justice show that general fairness, exchange with government, self interest, special provisions and special tariff structures tax (tax rate strutcure) affects the compliance of taxpayers.

H7. Tax morals can moderate Tax Complexity on the level of tax compliance.
Complexity refers to the number and diversity of elements in the environment (Hatch, 1997: 89). Complexity is closely related to the rate of change (rate of change). The rate of change means how quickly the environmental elements change. Strader and Fogliasso (1989) in Bradley (1994) identified two factors related to the complexity of taxation regulations, namely the complexity of the code (what tax regulations require to be reported) and the complexity of recording and completing the returns required (how to report it). In line with Strader and Fogliasso (1989), Karlinsky and Koch (1987) show that the complexity of taxation regulations consists of two factors called content complexity and reading complexity. The complexity of the content is related to the difficulty inherent in the material, while the complexity of reading is the difficulty associated with the presentation style. taxes can incur internal and external non-compliance costs.

Several previous studies that have examined tax morals on the relationship between the complexity of the taxation system with the level of tax compliance, include Syakura and Baridwan (2014), Cox and Eger (2006), and Torgler and Schaffner (2007). The results of research conducted by Syakura and Baridwan (2014) found that the complexity of the taxation system has a positive effect on corporate taxpayer compliance through tax planning. The complexity will give rise to loopholes that can be exploited by taxpayers to be able to reduce the burden of tax dependents while still complying with applicable tax regulations. The results of research conducted by Cox and Eger (2006) found that procedural complexity in the taxation system can increase the level of non-compliance of taxpayers.

Methodology:-
The approach used in this research is a quantitative approach with the correlation method to explain the effect between variables. Data collection in this research was carried out using survey methods, namely by distributing research questionnaires to respondents. The population in this study is the Individual Taxpayer (WPOP) registered at the North Makassar Primary Tax Service Office. The sampling technique used is convenience sampling of the minimum number of samples used in this study as many as 100 samples. Data analysis in this study was carried out using the Partial Least Square (PLS) Structural Equation Model (SEM) approach. The operational definitions for each of these variables are as follows:

1. Account Representative is the liaison or liasion officer between the Taxpayer and the Directorate General of Taxes who is responsible for providing tax-related information or the latest regulations to the Taxpayer. Indicators used to measure account representatives were developed from the Hamonangan questionnaire (2014) which consisted of: 1) mastery of taxation provisions, 2) supervision of taxpayer tax compliance obligations, 3) excellent service delivery, 4) communicative, and 5) responsive.
2. Tax Justice System is a tax system concept that is not biased or arbitrary, the tax burden paid is proportional to the interests and benefits obtained, and there is certainty in fair taxation law. The indicators used to measure the fairness of the taxation system were developed from the Azmi and Perumal questionnaire (2008) which consisted of: 1) general fairness, 2) exchange with government, 3) self-interest, 4) special provisions, and 5) tax rate structure.
3. The complexity of the taxation system is the complexity or complexity of the taxation system due to the increasingly sophisticated tax laws. The indicators used to measure the complexity of the taxation system were developed from the Wasesa questionnaire (2006) consisting of: 1) ease of understanding, 2) clarity of regulations, and 3) regulation alignments.
4. Moral Tax is an intrinsic motivation to pay taxes arising from moral obligations or beliefs to contribute to the state. The indicators used to measure tax morale were developed from the Parlaungan questionnaire (2017) consisting of: 1) sentiment towards tax, 2) perception of the fairness of the tax system, 3) trust in the government, 4) trust in the tax authority, 5) attitude towards the system law, 6) attitude of democracy, 7) perception of public goods, 8) attitude to law, and 9) attitude to tax avoidance.
5. Taxpayer Compliance is voluntary obedience in carrying out established taxation rules. The indicator used to measure taxpayer compliance was developed from the Rahayu (2010) questionnaire which consisted of: 1) taxpayer registration, 2) tax calculation and payment, and 3) tax reporting.

Results and Discussion:-
Following are the results of the path coefficient values and significance test values in Figure 1 :

Figure 1:-Table of Koefisien, Standar Error, T-Statistic dan P-Values

Variable	Coeffisient	Standard Error	T-Statistics	P-Values
Account Representative – Tax Compliance	0.131	0.113	1.159	0.247

Tax Fairness – Tax Compliance	0.423	0.082	5.137	0.000
Tax Complexity - Tax Compliance	-0.067	0.114	0.589	0.556
Tax Morale – Tax Compliance	0.333	0.106	3.130	0.002
Tax Morale1 – Tax Compliance	0.181	0.134	1.355	0.176
Tax Morale2 - Tax Compliance	0.319	0.157	2.033	0.043
Tax Morale3 - Tax Compliance	-0.201	0.135	1.495	0.136

Account Representative has a negative effect on taxpayer compliance
The test results show the path coefficient of 0.131 with a p value of (0.247). So it can be concluded that there is no influence between Account Representative on Taxpayer Compliance because the p-value is greater than the significance level (0.247> 0.05). Thus, hypothesis 1 which states that Account Representative influences taxpayer compliance is not accepted.

The results of this study support the research conducted by Kristianti (2014) found that the performance of account representatives did not have a significant effect on tax compliance. In its findings it was found that taxpayers tend to report their taxes using the e-filling application without having to go to the tax office. The research findings are different from those conducted by Irawan and Sadjiarto (2013), Suyanto and Setiawan (2017), Widomoko and Nofriyanti (2017) who find that account representatives directly influence taxpayer compliance.

Tax Fairness has a positive effect on taxpayer compliance
The test results show the path coefficient of 0.423 with a p value of (0.000). So it can be concluded that there is an influence between the Tax Justice System on Taxpayer Compliance because the p-value is smaller than the significance level (0,000 <0.05). Thus, hypothesis 2 which states that the Taxation System Justice affects the Taxpayer Compliance is accepted.

This study is consistent with research conducted by Yuliana and Israhadaji (2014) finding that tax justice has a direct and indirect effect on tax compliance. This means that the higher the fairness in taxation perceived (obtained) taxpayers, the higher the level of taxpayer compliance. This study also rejected responses from the results of Kurniawati and Toly's (2014) research that found that tax justice had a negative effect on taxpayer compliance.

Tax Complexity has a negative effect on taxpayer compliance
The test results show the path coefficient of -0.067 with a p value of (0.556). So it can be concluded that there is no influence between the complexity of the taxation system on taxpayer compliance because the p-value is greater than the significance level (0.556> 0.05). Thus, hypothesis 3 which states that the complexity of the taxation system influences taxpayer compliance is not accepted.

The results of this study are in line with equity theory which has been widely used in social psychology models as important theories in the study of compliance and taxpayer behavior (Fjeldstad, Schulz-Herzenberg, & Sjursen, 2012). This theory explains that when the tax system is complicated, taxpayers can question the reasonableness. The more complex the tax system, the more taxpayers can feel that there is injustice in the system. which will lead to low tax compliance.

The results of this study support the research conducted by Gambo et al. (2014) found that the complexity of tax regulations had a significant negative effect on tax compliance. However, the results of this study differ from the results of research conducted by Saad (2014), Syakura and Baridwan (2014), Wasesa (2006). The results of research conducted by Wasesa (2006) which in his research found that the complexity of tax regulations directly affect taxpayer compliance.

Tax morals have a positive effect on taxpayer compliance
The test results show the path coefficient of 0.333 with a p value of (0.002). So it can be concluded that there is an influence between Tax Morale on Taxpayer Compliance because the p-value is smaller than the significance level (0.002 <0.05). Thus, hypothesis 4 which states that tax morale influences taxpayer compliance is accepted.

This study is consistent with research conducted by Cahyonowati (2011) that tax morals based on social variables, demographic variables and detention factors have a positive and significant effect on taxpayer compliance. This means that the higher the taxpayer moral tax, the higher the level of tax compliance. In line with this, research

conducted by Gultom (2015) which examined the dimensions of tax morality in the form of demographic factors, taxation systems, tax evasion factors, economic conditions and the level of confidence in tax compliance found that there were positive and significant influences.

Tax morals weaken the relationship between account representatives and taxpayer compliance
The test results show the path coefficient of 0.181 with a p value of (0.176). So it can be concluded that there is no influence between the Tax Morale in moderating the influence of the Account Representative on the level of Taxpayer Compliance because the p-value is greater than the level of significance (0.176> 0.05). Thus, hypothesis 5 which states that tax morals moderate the influence between Account Representatives on the level of Taxpayer Compliance is not accepted.

The results of this study differ from the results of research conducted by Suharto, Prasetya and Mayowan (2015), Torgler and Schaffner (2007) and Parlaungan (2017). The results of research conducted by Parlaungan (2017) who examined the tax morale of taxpayers in Indonesia shows that tax morale in Indonesia is relatively high, but there are complications in the taxation system.

Tax morals strengthen the relationship between the tax fairness and taxpayer compliance
The test results show the path coefficient of 0.043 with a p value of (0.014). So it can be concluded that there is an influence between the Tax Morale in moderating the influence of the Tax Justice System on the level of Taxpayer Compliance because the p-value is smaller than the level of significance (0.014> 0.05). Thus, hypothesis 6 which states that the Tax Morale moderates the influence of the Tax Justice System on the level of Taxpayer Compliance is received.

This research is consistent with research conducted by Torgler and Schaffner (2007) showing that tax justice has a significant effect on tax morals. In the view of the taxpayer, the tax system must be fair, if he feels unjust there is a tendency to disobey. Taxpayers will tend to obey the law if the exchange between taxes paid and government services is considered fair. This study also rejects the response of the results of the Pris study (2010) which also examines the impact of the tax justice dimension on tax compliance.

Tax morals weaken the relationship between the Tax Complexity with taxpayer compliance
The test results show the path coefficient of -0.201 with a p value of (0.136). So it can be concluded that there is no influence between the Tax Morale in moderating the influence of the Complexity of the Taxation System on the level of Taxpayer Compliance because the p-value is greater than the level of significance (0.136> 0.05). Thus, hypothesis 7 which states that tax morals moderate the influence between the complexity of the taxation system on the level of taxpayer compliance is not accepted.

The results of this study differ from the results of research conducted by others Syakura and Baridwan (2014), Cox and Eger (2006), and Torgler and Schaffner (2007). The results of research conducted by Syakura and Baridwan (2014) found that the complexity of the taxation system has a positive effect on corporate taxpayer compliance through tax planning. The complexity will give rise to loopholes that can be exploited by taxpayers to be able to reduce the burden of tax dependents while still complying with applicable tax regulations. The results of research conducted by Cox and Eger (2006) found that procedural complexity in the taxation system can increase the level of non-compliance of taxpayers. The results of research conducted by Torgler and Schaffner (2007) tax morals are a determining factor in increasing taxpayer compliance. The complexity of the taxation system has a tendency to reduce tax morale.

Figure 1 is a model of tax compliance after being modified (issuing invalid indicators) along with the outer loading value and path coefficient.
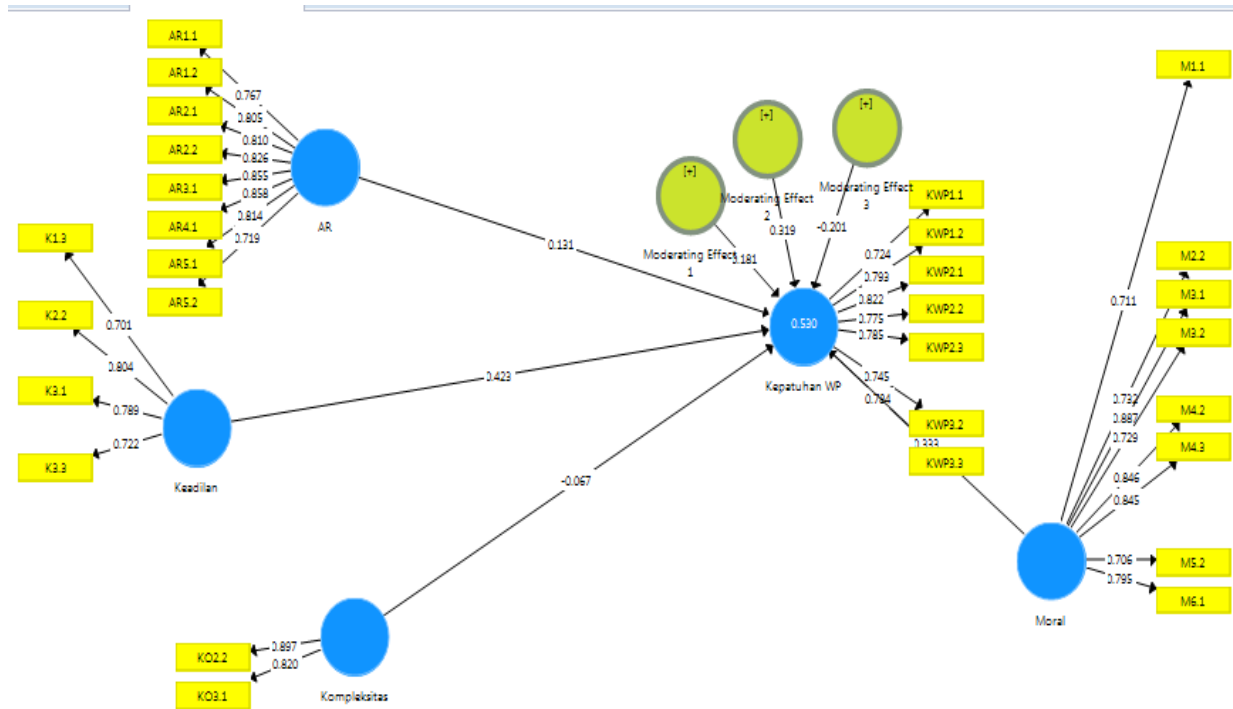
Figure 1:-Path coefficient Model of taxpayer compliance

Conclusions and Recommendations:-

Based on the research findings it can be concluded that, the fairness of the taxation system and tax morals on tax compliance while the account representative variable and the complexity of the taxation system do not have a significant effect on taxpayer compliance. It was found that the relationship between tax morale strengthens the relationship between the fairness of the taxation system with taxpayer compliance while tax morale weakens the relationship between account representative variables and the complexity of the taxation system to taxpayer compliance.

The independent variable used is still limited, although it has not found evidence, in addition it is expected to further examine the aspects that make up moral taxation, including national pride, economic conditions, and tax sanctions and see compliance with taxpayers with formal and material aspects.

References:-

1. Alfiansyah, Febri. 2012. Pengaruh Account Representative (AR) Terhadap Kepatuhan Wajib Pajak Orang Pribadi (KPP Pratama Sidoarjo Utara). Jurnal Online Mahasiswa Universitas Negeri Surabaya.
2. Azmi, Anna A. Che and Kamala A. Perumal. 2008. Tax Fairness Dimensions in an Asian Context: The Malaysian Perspective, International Review of Business Research Papers, Vol. 4 No.5 October-November 2008 Pp.11-19.
3. Azmi, Anna A. Che., Suria, Z., Mohd, Z.M., dan Yusni, N. 2016. The Mediating Effect of Tax Fairness on The Relationship Between Konwledge, Complexity and Valuntary Tax Compliance. Asian Journal of Accounting Perspectives, No.9.
4. Cahyonowati, Nur. 2011. Model Moral dan Kepatuhan Perpajakan Wajib Pajak Orang Pribadi. JAAI Vol. 15 No. 2 Halaman, 161-177.
5. Cox, S.P. dan Eger, R.J.I. 2006. Procedural complecity of tax administration: The road fun case. Journal of Public Budgeting, Accounting and Financial Management. Vol. 18 No. 3, p 259–283.
6. Denziana, Angrita dan Susanto, Handi. 2015. Pengaruh Peran Account Representative Terhadap Kepatuhan Wajib Pajak. Jurnal Akuntansi dan Keuangan, Vol.6 No.1.
7. Devos. 2014. Factors Influencing Individual Taxpayer Compliance Behaviour. Dordrecht: Springer Netherlands.
8. Forest, Adam. 2000. Active and Passive detterence of income tax evasion. Davis: University of California.

9. Forest, A. & Sheffrin, S.M. 2002. Complexity and Compliance:an Empirical Investigation. National Tax Journal, Vol LV No.1 , p 75-88.
10. Frey. 1997. The Role of Deterrence and Tax Morale in Taxation in the European Union. Jelle Zijlstra Lecture. Netherlands Institution for Advance Study in the Hummanities and Social Sciences (NIAS).
11. Gambo, E.J., Abdulasalam, M., Musthapa, N., dan Oginni, S.O. 2014. Tax Complexity and Tax Compliance in Africa Self-Assessment Environment. International Journal of Management Research and Review, Vol.4 Issue 5.
12. Hamonangan Manik E.S. 2014. Analisis Pengaruh Kualitas Pelayanan dan Efektivitas Pengawasan Account Representative terhadap Kepatuhan Wajib Pajak Badan dengan Kompetensi Account Representative sebagai Variabel Moderating pada Kantor Pelayanan Pajak Pratama Lubuk Pakam. Tesis: Universitas Sumatera Utara.
13. Hatch, Marry Jo. 1997. Organizational Theory. New York: Oxford University Press.
14. Irawan, Rahmawati dan Sadjiarto, Arja. 2013. Pengaruh Account Representative terhadap Kepatuhan Wajib Pajak di KPP Pratama Tarakan. Tax & Accounting Review, Vol.3 No.2, Halaman:1-12.
15. Karlinsky, Stewart S dan Bruce S. Koch. 1987. Impact of Tax Law Complexity on Professionals. The Journal of the American Taxation Association. Fall: 24-34.
16. Khaerunnisa, Indar. & Wiratno, Adi. 2014. Pengaruh Moralitas Pajak, Budaya Pajak dan Good Governance terhadap Kepatuhan Wajib Pajak. Jurnal Riset Akuntansi dan Perpajakan, Vol.1 No.2, Halaman 211-224.
17. Kirchler, E. 2007. The economy pshychology of tax behaviour. Cambridge: Cambridge University Press.
18. Kircher, E. Wahl, I. 2010. Tax compliance Inventor: TAX-I Voluntary Tax Compliance, tax avoidance and tax evasion. Journal Economy Pshycology Vol. 31 No. 3, p 331-346.
19. Krause, Kate. 2000. Tax complexity: problem or opportunity?. Public Finance Review Vol.28 No.5, pp.395-414.
20. Kristanti, Upik dan Trisnawati, Rina. 2018. Pengaruh Kinerja Account Representative, Self Assessment System, Kualitas Pelayanan Pajak, dan Saksi Pajak terhadap Kepatuhan Wajib Pajak (Studi Empiris Wp Op pada KPP Pratama Karanganyar. Jurnal Online Mahasiswa Universitas Muhammadiyah Surakarta.
21. Malle, Bertram F. 2011. Attribution Theories : How People Make Sense of Behaviour. Wiley-Blackwell
22. Niesieobedzka, Malgorzata. 2014. Relation Between Procedural Fairness, Tax Morale, Institutional Trust and Tax Evasion. Journal of Social Research & Policy. Vol.5, Issue 1.
23. Pandiangan, Liberti. 2008. Modernisasi dan Reformasi Pelayanan Perpajakan Berdasarkan UU Terbaru. Jakarta: PT. Elex Media Komputindo.
24. Namirawati, Umi. 2010. Metode Penelitian: Dasar Penyusun Penelitian. Jakarta: Genesis.
25. Parlaungan, Gorga. 2017. The Tax Morale of Individual Taxpayers in Indonesia. Thesis: Curtin University.
26. Rahayu, S.K. 2010. Perpajakan Indonesia: Konsep dan Aspek Formal. Yogyakarta: Graha Ilmu.
27. Saad, Natrah. 2014. Tax Knowledge, Tax Complexity, and Tax Compliance: Taxpayers View. Procedia-Social and Behavioral Sciences 109, p 1069-1075.
28. Sari, E.P. dan Mangoting, Y. 2014. Pengaruh Keadilan dan Komunikasi terhadap Kepatuhan Sukarela melalui Kepercayaan sebagai Variaabel Intervening. Tax and Accounting Review Vol. 4 No. 1.
29. Sekaran, U. & Bougie, R. 2016. Research Methods for Business A Skill Building Approach Seventh Edition. United Kingdom: John Wiley & Sons Ltd.
30. Siahaan, F.O.P. 2012. The Influence of Tax Fairness and Communication on Voluntary Compliance:Trust asn an Intervening Variable. International Journal of Business and Social Science, Vol. 3 No. 21, p. 191-198.
31. Simanjuntak, Timbul Hamongan dan Muklhis, Imam. 2012. Dimensi Ekonomi Perpajakan dalam Pembangunan Ekonomi. Depok: Penerbit Raih Asa Sukses.
32. Strader, J. & Fogliasso, C.E. 1989. An investigation of some factors affecting taxpayer non-compliance. Accounting and Business Research, Vol. 20 No.77 , p 39-46.
33. Suharto, CM., Prasetya, Arik., & Mayowan, Yuniadi. 2015. Pengaruh Peran Acocunt Representative dan Fasilitas Pelayanan terhadap Moral Perpajakan dan Kepatuhan Pajak (Studi pada Wajib Pajak Badan di KPP Madya Malang). JEJAK Vol.5 No.1, Halaman :1-10.
34. Suryadi, Dedi. 2016. Pengaruh Dimensi Keadilan Pajak dan Tax Morale terhadap Kepatuhan Wajib Pajak Badan yang terdaftar di KPP Pratama Bandung. TEDC Vol 10 No.1, Halaman 61-69.
35. Suyanto dan Setiawan, Andri. 2017. Pengaruh Kinerja Account Representative, Self Assesment System dan Pemeriksaan Pajak terhadap Tingkat Kepatuhan Wajib Pajak. Ekuilibrium: Jurnal Bidang Ilmu Ekonomi, Vol.12 No.1, Halaman: 77-90.
36. Syakura, M.A. & Baridwan, Zaki. 2014. Determinan Perencanaan Pajak dan Perilaku Kepatuhan Wajib Pajak Badan. Jurnal Akuntansi Multiparadigma, Vol. 5 No.2 , Halaman 170-344.

37. Torgler, Benno. 2003. Tax Morale : Theory and Empirical Analysis of Tax Compliance. Disertation. Basel: University Basel.Torgler, Benno. & Schaltegger C.A. 2005. Tax Morale and Fiscal Policy. CREMA Working Paper Series, 30 (Pp. 20).
38. Torgler, B. & Schaffner, M. 2007. Causes and Consequences of Tax Morale: An Empirical Investigation. CREMA Working Paper Series, 11.
39. Vithelingum, P. Soondram, H. Jugurnath, B. 2016. An assesment of Tax Morale among Mauritin taxpayers. Journal of Accounting and Taxation. Vol. 9 No. 1, p 1-10.
40. Wasesa, Tjandra. 2006. Pengaruh sikap pemeriksa pajak, kompleksitas peraturan pajak, dan kualitas pemeriksa pajak terhadap motivasi kepatuhan wajib pajak badan dalam peenuhan kewajiban perpajakan. Tesis. Surabaya: Universitas Airlangga.
41. Widomoko dan Nofriyanti. 2017. Pengaruh Kualitas Pelayanan, Pengawasan dan Konsultasi oleh Account Representative (AR) terhadap Kepatuhan Wajib Pajak (Studi Kasus pada KPP Menteng Satu Jakarta Pusat). Jurnal Renaissance, Vol.2 No.1, Halaman:132-146.
42. Yahaya, Lawan. 2015. The Perception of Taxpayer Compliance Behaviour under Self-Assessment System in Nigeria. Journal of Management Research, Vol. 7 No.2.
43. Yuliana, Rita dan Isharijadi. 2014. Pengaruh Sikap, Norma Subjektif dan Keadilan Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Madiun. Assets: Jurnal Akuntansi dan Pendidikan Vol.3 No.2, Halaman:75-85.