



Subjective Norm, Moral Obligation, and Perceived Behavioral Control, As Antecedents Variable Is Service Quality, Attitude and Intention To Compliance With Taxpayers: (Study on Motor Vehicle Tax in Riau Islands Province)

*Oktavianti¹, Tri Ratnawati², Slamet Riyadi², Hotman Panjaitan²
¹(Doctoral Student in Economics Universitas 17 Agustus 1945 Surabaya, Indonesia)
²(Lecturer on the Doctoral Program Universitas 17 Agustus 1945 Surabaya, Indonesia)
Corresponding author: *Oktavianti

Received 03 August, 2017; Accepted 18 August, 2017 © The author(s) 2017. Published with open access at www.questjournals.org

ABSTRACT: This research talks about subjective norm, moral obligation, and control of perceived perception, service quality, attitudes and intention of taxpayer on compliance of motor vehicle taxpayer in Riau Islands Province. The population in this study is the taxpayer of motor vehicle owners in Riau Islands Province as much as 787,882 Units. Tests on models in this study, with Generalized Least Square Estimation (GLS), structural equation model (SEM) analysis, proportional random sampling method and Amos 22 software assistance, on 230 respondents. Result of research: 1). Subjective norms affect the quality of service Office Dispenda, affect the attitudes of taxpayers, affect the intention of taxpayers to behave obediently, and Subjective Norm does not affect taxpayer compliance. 2). Moral obligation affects the quality of service Office Dispenda, affect the attitudes of taxpayers, and affect the intention of taxpayers behave obedient. Moral obligations have no significant effect on taxpayer compliance. 3). Perceived behavioral control affects the attitudes of the taxpayer, and taxpayer compliance. Perceived behavioral control has no significant effect on service quality of Dispenda, and has no significant effect on taxpayer's intention. 4). The quality of Dispenda office services has an effect on taxpayer attitude and insignificant to taxpayer compliance. 5). The attitude of the taxpayer influences the intention to behave in compliance, and the compliance of the taxpayer. 6). Taxpayer's intentions influence motor vehicle taxpayer compliance in Riau Islands Province.

Keywords: subjective norms, moral obligations, control behavioral perceived, service quality, attitude, intention taxpayer, taxpayer compliance.

I. INTRODUCTION

In the framework of increasing local revenues sourced from local taxes and levies, the government has made improvements in legislation in the field of taxation and user charges. This refinement is to support the implementation of regional autonomy as well as to build a more ideal financial relationship between central and local government. Local taxation and retribution policies are also directed to provide greater legal certainty, strengthening local taxing power, improving the effectiveness of monitoring and improving the management of tax revenues and user charges. The latest policy in the regional tax and retribution law is contained in Law Number 28 Year 2009 regarding Regional Tax and Regional Retribution (PDRD) which come into effect since January 1, 2010. Until the end of 2016, the existing Motor Vehicles in Riau Islands Province Of 787,882 Units. All existing motor vehicles use the official assesment system. Tax payable based on tax assesment letters or paid by the Taxpayer in accordance with the tax laws and regulations. The tax collection system of the official assesment system in the tax collection system of motor vehicles is interesting enough to be examined especially in the behavior of the taxpayers of motor vehicles who choose to use the tax collection system. Previous research by Ajzen (2006), Bobek & Hatfield (2009), Mustikasari (2009), Changping and Liung (2009), Suprihati & Hidayati (2008), Palil (2010) and Palil & Mustapha (2011) examined taxpayers using Self assesment system in fulfilling the tax obligation collected by the state. The budget and realization of Riau Islands Province automotive tax revenues from 2010 to 2014 always increased in total per year, but the

percentage decreased from 2010 to 2014. The increase in budget and the realization of motor vehicle tax revenue is not always followed with the percentage of achievement realization. The year 2010 only reached 95.00% of the budget. In 2011, the realization was 94.66%, but in 2012 and in 2013 again decreased. The amount of budget and realization from 2010 to 2014 tax revenues of Riau provincial government vehicles in full can be seen in Table 1.1.

Tabel 1.1
Budget and Realization of Motor Vehicle Tax in Riau Islands Province 2010-2015.

Year	Budget (Rp)	Realization (Rp)	%
2010	24.500.080.600	23.275.091.850	95,00%
2011	28.300.850.306	26.789.397.620	94,66%
2012	34.500.600.702	31.404.646.700	91,03%
2013	39.450.378.235	35.259.485.605	89,38%
2014	44.850.125.308	39.383.155.405	87,81%
2015	46.880.125.305	43.267.134.600	92,29%

Source: Riau Islands Province (2016)

Various efforts have been made in order to increase tax revenue. One that can be taken is to increase awareness and compliance of Taxpayers to fulfill their tax obligations. Taxpayer awareness and compliance made voluntarily will be very helpful in tax revenue. Research conducted by Nowak (2007); Zain (2014) found that the effect of tax verification, the effectiveness of jurists, accountants and other technicians and tax court judgments, only 3 to 5% of all tax revenues, while the remaining $\pm 97\%$ - 95% is the result of the development of taxation climate. The climate of taxation itself is an intangible factor in its balance between survival efforts to not pay taxes and awareness and compliance with tax obligations. Zain tax compliance (2014) is a description of the realization of the will of the Taxpayer in fulfilling its obligations, either voluntarily or because it is forced. The same is said by Andreoni, Erard, and Feinstein (1998), Kirchler (2007); Palil (2011) that tax compliance is the willingness and willingness of taxpayers to comply with tax laws. Theoretically, tax compliance is influenced by several factors (Alm, 2006). According to James and Elley (2008) tax compliance can be seen from two approaches. First, using the economic approach with the concept of tax gap. The tax gap represents the difference between the amount of potential tax that can be collected and the amount of tax revenue realized.

The second approach uses behavior with the concept of voluntary compliance. This second approach emphasizes the behavior of the Taxpayer to comply in fulfilling his tax obligations in accordance with applicable regulations. James and Alley (2008) at the end of his research concluded that both approaches should be mutually supportive. A policy is needed that can accommodate in the unification of economic approach and behavioral approach to improve taxpayer compliance voluntarily. Fischer et al. (1992), Changping & Liung (2009) and Alabede et al. (2011) establish a tax compliance model that contains social, economic and psychological components. The Fischer et al. (1992: 462) model is based on the Jackson and Milliron (1986) study that identifies 14 factors that influence tax compliance. Fischer et al (1992) then divided the fourteen factors into four groups namely (i) *demographic (e.g. age, gender and education)*, (ii) *noncompliance opportunity (e.g. income level, income source and occupation)*, (iii) *attitudes and perceptions (e.g. fairness of the tax system and peer influence)*, and (iv) *tax system/structure (e.g. complexity of the tax system, probability of detection and penalties and tax rates)*.

Changping & Liung (2009) using Hofstede cultural dimension. Hofstede (2009) derives the cultural concepts of mental programs that are divided into three levels: universal, collective, and individual. The mental program is explained by two constructs of values and culture. Based on factor analysis, Hofstede (2009) found there are four dimensions of mental programs, namely power differences, circumvention of uncertainty, individuality vs. collectivity, and masculinity vs. femininity. Barbuta (2011) classifies the variables that affect tax compliance into two factors namely economic factors and non-economic factors. The research result from Barbuta (2011) is in line with some previous research, that the attitude of taxpayers to taxation system and tax officer's treatment on taxpayer service affect taxpayer compliance. In this study subjective variable norms, moral obligations, and perceived behavioral control will be related to compliance of motor vehicle taxpayer in Riau Islands Province.

The study and research on tax compliance with behavioral approach or non-economic factors such as using theory of planned behavior (TPB). TPB is the development of the theory of reasoned action (TRA) by Ajzen (2006) by adding a construct that is not yet in the TRA that is the control of perceptive behavior. The addition of this construct, then the planned behavioral theory becomes composed of attitude constructs to behavior, subjective norms and behavioral controls that are perceived. TPB has been used by some researchers to see the behavior of Taxpayers. Bobek and Hatfield (2009) uses TPB as a theoretical framework in order to

examine the intentions of individual Taxpayers to comply with existing taxation requirements. While Mustikasari (2009), Harinurdin (2009) and Hidayat & Nugroho (2010) use this theory as a theoretical framework to assess compliance with corporate taxpayers. Bobek & Hatfield (2009) add a variable moral obligation. Developed his research from Efebera et al. (2006) using three basic components of equity attitudes, normative expectation and legal sanction.

Bobek & Hatfield (2009) found that attitude variables, subjective norms, perceived behavior (PBC) and intention to comply which are the variables of TPB affecting tax compliance. Research Bobek & Hatfield (2009) found no significant effect between PBC and behavior. In this research will be re-tested the influence of perceived behavior and intention to comply with compliance of motor vehicle taxpayers. In certain contexts it is not only the perceived social pressure but it is necessary to consider the moral obligation to do or refuse to do any behavior. Ajzen (2006), Bobek & Hatfield (2009), Mustikasari (2007), Hidayat & Nugroho (2010) have proven that moral obligation as a variable influences individual tax compliance behavior. Kaplan & Reckers (2007), Roth et al. (1989), Hanno & Violette (2006); Bobek & Hatfield (2009) have also found that moral obligations have a direct influence on tax compliance. Tax morality is an emerging motivation in individuals to pay taxes. This motivation may arise from a moral obligation or a belief to contribute to the state by paying taxes, or an individual's willingness to pay taxes that can be expressed as tax compliance.

II. LITERATURE REVIEW

2.1 Vehicle Tax

Motor vehicles are all wheeled vehicles along with trailers used in all types of roads, and are driven by technical equipment in the form of motors or other equipment that are functioning to convert a particular energy source into a motor vehicle's moving power, including heavy equipment and large equipment In operation using permanently attached wheels and motors and motorized vehicles operated in water. Motor vehicle tax, is a tax on ownership and / or control of a motor vehicle.

2.2 Subjective Norm

The subjective norm is the perception that the individual has about social influences in forming a particular behavior (Ajzen, 2006; Mustikasari, 2009). Subjective norms constitute the formation of individual behavior in which views possessed by others in the form of approving or rejecting the behavior undertaken by the individual concerned. If others agree on the behavior that the individual shows, then this behavior will be perpetuated because the individual feels that the behavior performed is acceptable to the community. But if the behavior shown is not accepted by others, then it will not be repeated again by the individual.

2.3 Moral Duty

Moral obligation is one factor other than TPB model that can affect taxpayers' intentions and behavior. Ajzen (2006); Mustikasari (2009) argues, that the TPB model is still possible to add other predictor variables, in addition to attitudes, norms subyusif, and perceived behavioral control. Moral duty is the norm inherent in a person, but it is unlikely that this is not shared by others. These individual norms are not directly explained on the TPB form. Blanthorne (2008); Kaplan, Newbery & Reckers (2007); Hanno & Violette (2006); Mustikasari (2009) has proved empirically that the moral obligation has a negatively significant effect on the intention of non-tax compliance.

2.4 Perceived Behavioral Control

Perceived behavioral control is a perception of the ease or difficulty in performing behavior and is assumed to reflect past experience and anticipation of obstruction (Ajzen, 2006). Perceived behavioral control is a function of control beliefs, namely beliefs about the factors that facilitate or complicate the implementation of a behavior and perceptions about the strength of these factors.

2.5 Quality of Tax Service

Public services are all forms of services, either in the form of public goods or public services which in principle become the responsibility and implemented by government agencies. This is done as an effort to meet the needs of the community and in the implementation of the provisions of legislation. In this study, the meaning of service quality is the service provided by the government to the general public or public for the welfare of society. Medium indicators used to measure the quality of tax services are: polite behavior; How to communicate something, related to what the person is supposed to be receiving; Proper delivery time, and hospitality.

2.6 Taxpayer's Attitude

Attitude is an evaluation of beliefs about the positive or negative feelings of a person if they have to perform the behavior to be determined. According to Mustikasari (2009), a person's attitude towards an object is a feeling of support or favor or neither support nor impartial on the object concerned.

2.7 Behavioral Intent

Intention is defined as the desire to perform a behavior according to the will of the individual (Jogiyanto, 2013). Intentions relate to behaviors or actions and can be predicted with a high degree of accuracy. In reality on the ground, intentions are not always fixed or static. Intentions may vary according to the will of the individual concerned over time. The wider the time span, the greater the change in intentions will be experienced. Vice versa, if the time span smaller, can minimize the change of intention.

2.8 Taxpayer Compliance

Taxpayer compliance becomes the dependent variable in this study. Taxpayer compliance leads to James et al. (2004); Santoso (2008) explaining that tax compliance is the willingness of taxpayers to fulfill their tax obligations, in accordance with the applicable rules.

2.9 Theoretical Framework

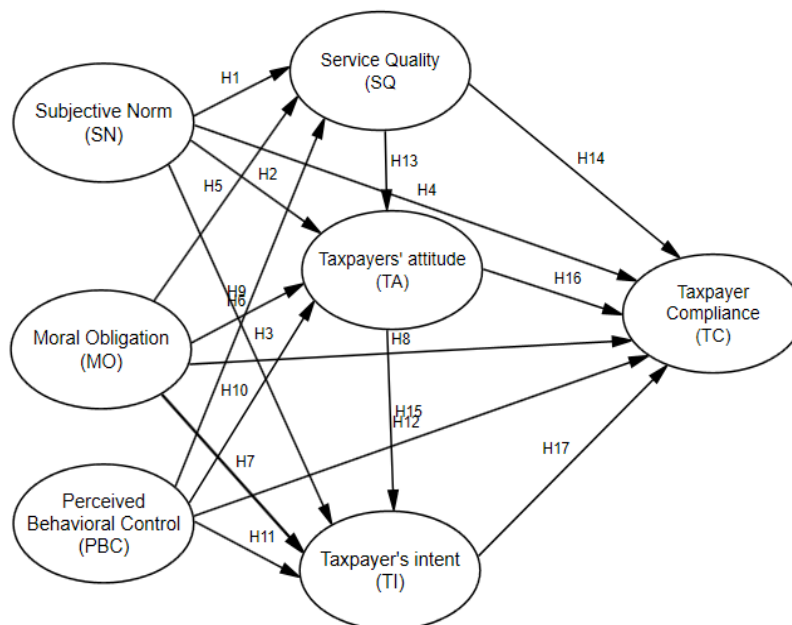


Figure 1. Conceptual Framework

The variables used were explained as Fig. 1 and each relationship of an independent variable with dependent variable represent hypothesis.

2.10 Research Hypotheses

The research hypothesis is as follows:

1. Subjective norm has a significant influence on the quality of service of Riau Islands Province Dispenda Office.
2. Subjective norm has a significant influence on the attitude of motor vehicle taxpayers.
3. Subjective normal has a significant effect on taxpayer intention to behave obediently.
4. Subjective norms have significant effect on taxpayer compliance compliance.
5. The moral obligation has a significant effect on the quality of service of Dispenda Office in Riau Islands Province.
6. Moral obligations have a significant effect on the attitude of taxpayers of motor vehicles.
7. Moral obligations have a significant effect on taxpayer intention.
8. Moral obligations have a significant effect on taxpayer compliance.
9. Behavior control significant effect on service quality of Dispenda in Riau Islands Province.
10. Behavior control significant effect on the attitude of the taxpayer.

11. Behavior control significant to the intention of taxpayer obedient behavior.
12. Behavior control significant impact on taxpayer compliance tax.
13. Quality of service of Dispenda has significant effect to the attitude of motor vehicle taxpayers.
14. Quality of service of Dispenda has significant effect to compliance of taxpayer of motor vehicle.
15. Taxpayer's attitudes toward compliance have a significant effect on the intention to behave in compliance with the motor vehicle taxpayers.
16. Taxpayer's attitudes towards compliance have a significant effect on taxpayer compliance.
17. The intention of taxpayer behaves in compliance has a significant effect on the compliance of the motor vehicle taxpayer.

III. RESEARCH METHODE

3.1 Research Subjects

The population of the study is the taxpayer of the owners of motor vehicles in Riau Islands Province as much as 787,882 Units. The model test was performed using Estimate Generalized Least Square Estimation (GLS), structural equation model analysis (SEM), with the help of Amos 22 software. Sampling by proportional random sampling method, and sample number 230 respondents, obtained from 10 x 23 indicators in this study . The provisions are in accordance with the provisions in question (Hair et al., 2010).

3.2 Research Measurement

This subjective variable variable of motorized taxpayers is operationally measured using 3 (three) indicators developed by Ajzen (2006); Musutikasari, (2009), namely: the influence of friends, the influence of officers, and the influence of the family. This variable of motor vehicle tax liability obligations is operationally measured using 3 (three) indicators developed by Blanthorne (2008); Kaplan, Newbery & Reckers (2007); Mustikasari (2009): violating ethics, guilt, and life principle. This motor vehicle tax levy control variable is operationally measured using 3 (three) indicators developed by Bobek and Hatfield (2009); Mustikasari (2009), namely: Control beliefs, Perceived power, and Beliefs power. This service quality variable is operationally measured using 4 (four) indicators developed by Moenir (2011), namely: polite behavior, how to deliver something, related to what should be received by the person concerned, correct delivery time, And hospitality. The variable of motorized taxpayer attitudes toward this compliance is operationally measured using 3 (three) indicators developed by Ajzen, 2006; Mustikasari, 2009 namely: the desire to pay taxes is smaller than it should be, the feeling of tax utilization that is not transparent, and feeling disadvantaged by the tax system. This variable of compulsory motor vehicle taxpayer intent is operationally measured using 3 (three) indicators developed by Blanthorne (2008); Mustikasari, 2009 namely: behavioral beliefs, tendencies, and the decision to comply with the provisions of taxation. This variable of motor vehicle taxpayer compliance is operationally measured using 4 (four) indicators developed by Santoso (2008); Widayati and Nurlis (2010) are: having NPWP, always filling out the tax form correctly, always paying taxes on time, and reporting properly.

IV. RESULT AND DISCUSSIONS

4.1. Characteristics of Respondents

The characteristics of motor vehicle taxpayer respondents in Riau Islands Province are based on: gender of 50.9% of men and 49.1% of women, while less than 25 years age group of 0.4% (1 respondent) of total respondents, age group more 25 to 35 years old were 12.2% (28 respondents), age group was greater than 35 - 45 years old 32.6% (75 respondents), and age group was greater than 45-65 years old 54,8% (126 respondents). Furthermore, based on the level of study that all respondents have completed high school equivalent. Number of respondents who graduated from high school was 43.0% (99 respondents), Diploma 33% (76 respondents) of total respondents, number of respondents graduated by 55.0% (24 respondents).

4.2 Results Testing Instrument

The results of testing the validity showed significant for all indicators or the item in question, which means that the indicators or items of questions for each of the variables included in the questionnaire have been eligible validity. From the results of Pearson product moment correlation, it is known that all of the question items on the questionnaire correlated significantly to the error rate of 5% (** <0.05), so we can say all of the item in question is valid and can be processed further. Reliability test results with test Cronbach alpha (α) in this study indicate that all variables of the study are reliable, since the entire value of the alpha coefficient of each variable larger study of standardized (0.6), so that each item question on measurement instruments can be used. The value of the corrected item total correlation of the entire item in question is greater than 0.3.

4.3 Confirmatory Factor Analysis

Results of confirmatory factor analysis of the measurement model of research based on the results of statistical tests, obtained value of the loading factor for each indicator forming study variables is greater than 4, therefore, all indicators of research variables are indicators that significantly shape each study variable.

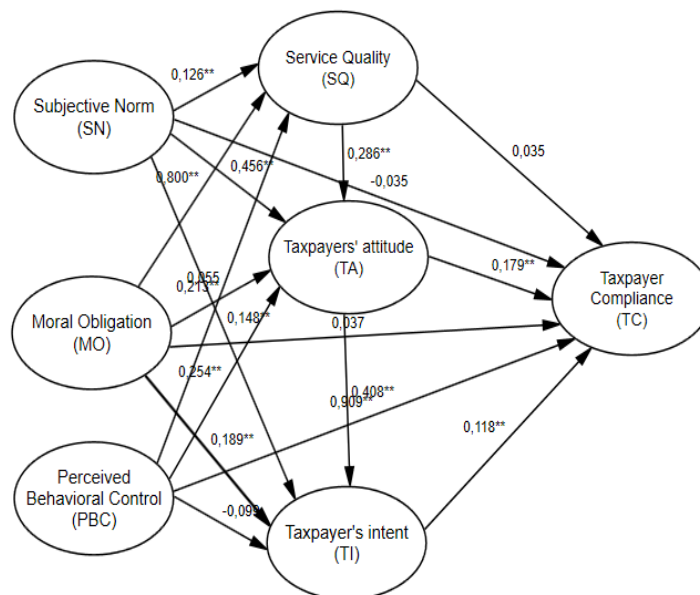
Table 2: Confirmatory Factor Analysis

Variable Name	Loading Factor	Variable Name	Loading Factor
Subjective Norm (SN)		Moral Obligation (MO)	
SN → SN1	0,601	MO → MO1	0,701
SN → SN2	0,533	MO → MO2	0,509
SN → SN3	0,829	MO → MO3	0,677
Perceived Behavioral Control (PBC)		Service Quality (SQ)	
PBC → PBC1	0,551	SO → SO1	0,437
PBC → PBC2	1,000	SO → SO2	0,470
PBC → PBC3	0,592	SO → SO3	0,890
		SO → SO4	0,904
Taxpayers' attitude (TA)		Taxpayer's intent (TI)	
TA → TA1	0,601	TI → TI1	0,532
TA → TA2	0,533	TI → TI2	0,831
TA → TA3	0,829	TI → TI3	0,745
Taxpayer Compliance (TC)			
TC → TC1	0,825		
TC → TC2	0,437		
TC → TC3	0,720		
TC → TC4	0,731		

SN: Subjective Norm, MO: Moral Obligation, PBC: Perceived Behavioral Control, SQ: Service Quality, TA: Taxpayers' attitude, TI: Taxpayer's intent, TC: Taxpayer Compliance

4.4 Model Test Results

The structure of the model used to describe models of causality research with tiered relationship. Model baseline (Proposed Model) has been created, analyzed by structural equation modeling with the help of software AMOS 22.



Figur 2: Coefficient of Structural Line Research Model

Note: ** significant at the 0.05 level

Goodness of fit of the votes, the probability is equal to zero (chi-square value is large) so that the null hypothesis can not be rejected, or accept the null hypothesis that states the sample covariance and covariance population is not the same. But on the evaluation of regression weight, all variables have a causal relationship and have a critical ratio value is not equal to zero. This indicates that the accepted research model just has not

entered criteria (standard) were determined. Therefore, in this study do not modify the model, but it does is modify the index.

After modification of the index, then the data processing with a sample size of 230 indicates a level of significance to test the hypothesis above difference is 226.715 with a probability of 0.068. This shows that there is no difference between the sample covariance matrix and covariance matrix of the population, so that the null hypothesis is accepted (accepted if the probability ≥ 0.05). Meanwhile the value of GFI, AGFI, TLI, CFI, RMSEA and CMIN / DF respectively by 0.927, 0.914, 0.965, 0.968, 0.072 and 1.095 all of them are in the range expected value so that the model can be accepted.

4.5 Hypothesis Testing And Analysis

Regarding the regression results in Table 3, it is known that the critical ratio (CR) value which is identical with the t test in the regression analysis shows that all regression coefficients differ significantly from zero. Thus the null hypothesis that the regression coefficient is equal to zero can be rejected or an acceptable alternative hypothesis. The causality in the model is acceptable. Of the 17 hypotheses proposed there are four rejected hypotheses namely H10, H12, H14, and H16. 13 other hypotheses are accepted.

Table 3: Path coefficient

H	Relationship	Path Coefficient	SE	CR	P	Decision
H1	SN → SQ	0,126	0,139	2,279	0,003	accepted
H2	MO → SQ	0,189	0,064	2,598	0,000	accepted
H3	PBC → SQ	0,055	0,660	0,926	0,355	accepted
H4	MO → TA	0,800	0,012	2,651	0,000	accepted
H5	SQ → TA	0,286	0,041	2,478	0,000	accepted
H6	SN → TA	0,456	0,111	2,718	0,000	accepted
H7	PBC → TA	0,254	0,109	2,519	0,000	accepted
H8	MO → TI	0,213	0,191	2,945	0,000	accepted
H9	TA → TI	0,408	0,077	4,363	0,000	accepted
H10	PBC → TI	-0,099	0,271	-1,252	0,211	rejected
H11	SN → TI	0,148	0,189	2,741	0,005	accepted
H12	MO → TC	0,037	0,686	0,119	0,905	rejected
H13	PBC → TC	0,909	0,069	8,323	,000	accepted
H14	SN → TC	-0,035	0,307	-0,215	,830	rejected
H15	TI → TC	0,118	0,085	2,415	,016	accepted
H16	SQ → TC	0,035	0,442	0,221	,825	rejected
H17	TA → TC	0,179	0,066	3,892	,000	accepted

SN: Subjective Norm, MO: Moral Obligation, PBC: Perceived Behavioral Contro, SQ: Service Quality, TA: Taxpayers' attitude, TI: Taxpayer's intent, TC: Taxpayer Compliance

V. CONCLUSION AND RECOMMENDATIONS

Tests on the model in this study, able to explain the relationship between taxpayer subjective norms, taxpayer moral obligations, taxpayer behavioral control, service quality Dispenda, taxpayer attitudes, taxpayer intentions, and taxpayer compliance motor vehicles. The results of this study is very important because there are stages of the influence of each variable running in a tiered way, namely the subjective taxpayer variable, the obligation of the taxpayer, and the control of the taxpayer's acknowledgment positively affect the quality of service variables, taxpayer attitudes, And taxpayer intent. While the variable of service quality dispenda, attitudes of taxpayers, and the intention of motor vehicle taxpayers affect the compliance of motor vehicle taxpayers. The results of this study is a tangible contribution, especially in financial management, which is associated with compliance of motor vehicle taxpayers in Riau Islands Province.

Based on the analysis and hypothesis test the results of the study concluded: 1) subjective norms affect the quality of services Dispenda Office in Riau Islands Province. 2). Subjective norms affect the attitude of motor vehicle taxpayers. 3). Subjective norms affect the intention of the taxpayer to behave obediently. 4). Subjective norm does not affect the taxpayer's compliance tax.5). Moral obligation affects the quality of service of Dispenda Office in Riau Islands Province. 6). Moral obligations affect the attitude of motor vehicle taxpayers. 7). Moral obligations affect the intention of taxpayers behave obediently. 8). Moral obligation does not affect the compliance of the taxpayer. 9). Behavior control does not affect the quality of service of Dispenda in Riau Islands Province. 10). Behavior control affects the attitudes of the taxpayer. 11). Behavior control does not affect the intention of taxpayer. 12). Behavior control affects the taxpayer's compliance tax. 13). Dispenda

service quality affects the attitudes of taxpayers of motor vehicles. 14). Dispenda service quality does not affect the compliance of taxpayers vehicle tax. 15). The attitude of the taxpayer does not affect the intention to behave in compliance with the motor vehicle taxpayer. 16). Taxpayer's attitudes affect the compliance of taxpayers of motor vehicles. 17). Taxpayer's intentions have a significant effect on motor vehicle taxpayer compliance in Riau Islands Province.

The researcher gave some suggestions as follows: Dispenda in Riau Islands should pay more attention, and improving the quality of service to taxpayers of motor vehicles, given the low influence of service quality Dispenda to the attitude of the taxpayer. This can be done by improving tax service processes, as well as where the services are improved, so queues can be addressed. It also needs to be counseled about how important the tax for the construction of public facilities for the community, as well as for welfare and health. Given the low moral influence of taxpayers, on taxpayer compliance. The findings obtained in this study can be input and consideration to develop the following research so that the development of science, especially the science of financial management, especially the problem of growing taxation in accordance with the development of time.

To other researchers it is advisable to further examine the factors that affect the subjective norm of the taxpayer, the taxpayer's moral obligation, the taxpayer's behavioral control and compliance of the motor vehicle taxpayer. Given the many factors that affect taxpayer compliance, which is not only related to the variables that have been discussed in this study. Subjective norms of the taxpayer, the taxpayer's moral obligation, the taxpayer's control of taxpayer's quality, the quality of the Dispenda service, taxpayer's attitude, taxpayer's Intent

REFERENCES

- [1] Ajzen, I, Constructing a TPB Questionnaire: Conceptual and Methodological Considerations. September (Revised January, 2006), Retrieved July 4, 2006 from <http://www-unix.oit.umass.edu/>
- [2] Ajzen, I, The Theory Planned Behavior. Organizational Behavior and Human Decision Processes. Amherst, MA: Elsevier, 50: 179-211
- [3] Alabede, James O. et al., Determinants of Tax Compliance Behaviour: A Proposed Model for Nigeria. *International Research Journal of Finance and Economics*, Issue 78, 2011, 121-136.
- [4] Alm, Jackson, Betty R. Jackson and Michael Mckee, Estimating The Determinants of Taxpayer Compliance with Experimental Data. *National Tax Journal*. Vol. XLV, , 2006, 108-127.
- [5] Alm, Jackson, Roy Bahl and Mattew N. Murray, Tax Structure and Tax Compliance. *The Review of Economics and Statistics*, 1990, 603-613.
- [6] Andreoni, James, Brian Erand, & Jonathan Feinstein, Tax Compliance. *Journal of Economic Literature*. Vol XXXVI (June 1998), 818 – 860.
- [7] Barbuta, Misu, Nicoleta, *A Review of Factors for Tax Compliance Article history*: Accepted 15 January 2011 Available on line 31 March 011(ISSN1584-0409), . 2011, 152-183
- [8] Blanthorne, C. M., *The Role of Opportunity and Beliefs On Tax Evasion: A Struc-tural Equation Analysis*. Dissertation. Arizona State University, 2008..
- [9] Bobek, D. dan Richard C. Hatfield, An Investigation of Theory of Planned Beha-vior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting*. 15, 2009, 13 – 38.
- [10] Changping Hu Chau, Liung, A Critical Review of Fisher Tax Compliance Model (A Research Syntesis). *Journal of Accounting and Taxation*, 1(2), . 2009, 34-40
- [11] Efebera, H.D., C.Hayes , J.E. Hunton, and C. O'Neil, Tax Compliance Intentions of Low – Income Individual Taxpayers. *Advances in Accounting Behavioral Research*. 7, 2006, 1 – 25
- [12] Fischer, Marily; Kenneth Rosenzweig, Attitude of Students and Accounting Practitioners Concerning the Ethical Acceptability of Earnings Management. *Journal of Business Ethics*. Vol. 14, 1992, 433-444.
- [13] Hair, Joseph F. JR., Rolph E. Anderson, Ronald L. Tatham, William C. Black, “*Multivariate Data Analysis With Readings*”, 4th Edition (New Jersey: Prentice Hall, 1992).
- [14] Hanno, D.M. and G.R. Violette, An Analysis of Moral and Social Influences on Taxpayer Behavior. *Behavioral Research in Accounting* Vol. 8 (supplement), 2006, 265-281
- [15] Harinurdin, Erwin, Perilaku Kepatuhan Wajib Pajak Badan. *Jurnal Ilmu Administrasi dan Organisasi*, Volume 16, Nomor 2, 2009, 131-145
- [16] Hidayat, W. dan A. A.Nugroho, Studi Empiris Theory of Planned Behavior Pengaruh Kewajiban Moral pada Perilaku Ketidapatuhan Pajak Wajib Pajak Orang Pribadi. Surabaya., Badan Penerbit *Jurnal Akuntansi dan Keuangan*, Vol. 12, No. 2, 2010, 1-9.
- [17] Hofstede, G. 2009. *Cultures and Organizations: Software of the mind*. New York: McGraw Hill.
- [18] Jackson, B.R., and Milliron V.C., “Tax compliance research, findings and problems and prospects”, *Journal of Accounting Research*, vol. 5, 1986, 125-165.
- [19] James, Simon, and Clinton, Alley, Tax Compliance, Self-assessment, and Tax Administration in New Zealand – Is the Carrot or the Stick More Appropriate to Encourage Compliance?’, *New Zealand Journal of Taxation Law and Policy* 5(1), 2008, 3-14.
- [20] James, Simon and Clinton, Alley, Tax Compliance, Self-Assessment and Tax Administration. *Journal of Finance and Management in Public Services*, Vol. 2, . 2004, 27-42.
- [21] Jogyanto Hartono, *Portfolio Theory and Investment Analysis*, Eighth Edition (Yogyakarta, BPFE Yogyakarta, 2013).
- [22] Kaplan, S.E., K.J. Newberry and P.M.J. Reckers, *On the Visibility of ncome Tax Law Violations*. In J.A. Roth and J.T. Scholz, eds. *Taxpayer Compliance, Social Science Perspective*, 2. (Philadelphia, PA: University of Pennsylvania Press, 2007).
- [23] Kirchler, E., *The Economic Psychology Of Tax Behavior* (Cambridge University Press, 2007).
- [24] Mustikasari, Elia, Empirical Study on Taxpayer Compliance Agency in Manufacturing Industry Company in Surabaya, *National Seminar on Accounting X*. Makasar, 2009, 1-17
- [25] Moenir, H.A.S. *Public Service Management in Indonesia* (Jakarta, Bumi Aksara, 2011).
- [26] Nowak, Norman D., *Tax Administration: Theory and Practire* (Wahington: Prager Publisher Inc, 2007).

- [27] Palil, M Rizal, Tax Knowledge and Tax Compliance Determinants in Self Assessment System in Malaysia. *Unpublished, (The University of Birmingham, United Kingdom, . 2010.)*
- [28] Palil, Mohd Rizal, and Ahmad . F. Mustapha, Determinants of Tax Compliance in Asia : A Case of Malaysia. *European Journal of Social Sciences*. Vol. 24, No. 9, 2011, 7-32.
- [29] Santoso, Wahyu, Risk Analysis of Taxpayer Non-Compliance as a Basis for Increasing Taxpayer Compliance. *Journal of Public Finance Vol. 5, No. 1. Oktober. Bandung* : University of Padjadjaran, 2008, 17-32
- [30] Suprihati dan Hidayati, Nur, The Effect of Tax Knowledge and Taxpayers' Perceptions of Taxpayer Compliance. Surabaya:High School of Economics Perbanas. *Journal of Accounting and Information Technology* Vol. 7, No. 1. Mei, 2008, 27-34.
- [31] Zain, Muhammad, *Tax Management* (Salemba Empat, Jakarta, 2014).

*Oktavianti . "Subjective Norm, Moral Obligation, and Perceived Behavioral Control, As Antecedents Variable Is Service Quality, Attitude and Intention To Compliance With Taxpayers: (Study on Motor Vehicle Tax in Riau Islands Province)." *Quest Journals Journal of Research in Business and Management* 05.04 (2017): 32-40.