

Perilaku kepatuhan wajib pajak badan / Erwin Harinurdin

Erwin Harinurdin, author

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Abstrak

Abstract. This research was carried out to research the behavior of the company's tax compliance especially the big company that was registered in the Large Tax Office in Jakarta. The design of this research was the survey research by using the instrument of the questionnaire. The data in the analysis by using Structural Equation Modeling (SEM) with the LISREL program 8,54. This research found proof that was the same as the research beforehand Bradley (1994), Bobek (2003), Lussier (200), Sihaan (2005) and Mustikasari (2007) those are (1) the Perception of the control behavior have positive and significant the professional intention to the tax compliance. (2) the professional intention have influential tax positive and significant of the company's tax compliance, (3) the Perception of the condition for the company's have positive and significant of the company's tax compliance, (4) the Perception of the company's facilities have positive and significant the company's tax compliance, (5) the Perception of the Climate Organization have positive and significant of the company's tax compliance. Whereas the variable (6) the perception of the control behavior have not significant was directly of the company's tax compliance.