

TABLE OF CONTENTS

TITLE	i
APPROVAL SHEET.....	ii
THESIS DEFENSE APPROVAL SHEET	iii
THESIS NOVELTY STATEMENT	iv
MOTTO AND TRIBUTE	v
ABSTRACT	vi
ABSTRAK	vii
ACKNOWLEDGEMENT	viii
TABLE OF CONTENTS	x
TABLE OF TABLES	xiii
TABLE OF FIGURES	xiv
TABLE OF APPENDICES	xv
CHAPTER I INTRODUCTION	1
1.1 Background.....	1
1.2 Problem Formulation.....	9
1.3 Research Objectives and Benefits.....	10
1.3.1 Research Objectives	10
1.3.2 Research Benefits	11
1.3.3 Systematization of Writing	12
CHAPTER II LITERATURE REVIEW	14
2.1. Theoretical Background	14
2.1.1. Theory of Planned Behavior	14
2.1.2. Descriptive Norms.....	15
2.1.3. Injunctive Norms	16
2.1.4. Subjective Norms	16
2.1.5. Personal Norms	17
2.1.6. Trust in Government.....	17
2.1.7. Perception of Tax Justice	18

2.1.8.	Perception of Government Spendings	19
2.1.9.	Gender.....	20
2.2.	Previous Research.....	20
2.2.1.	Descriptive Norms.....	21
2.2.2.	Injunctive Norms	22
2.2.3.	Subjective Norms	23
2.2.4.	Personal Norms	24
2.2.5.	Trust in Government.....	25
2.2.6.	Perception of Tax Justice	26
2.2.7.	Perception on Government Spending	27
2.2.8.	Gender.....	28
2.3.	Conceptual Framework	33
2.4.	Hypothesis Formulation	35
2.4.1.	The influence of descriptive norms on tax compliance	35
2.4.2.	The influence of injunctive norms on tax compliance	35
2.4.3.	The influence of subjective norms on tax compliance	36
2.4.4.	The influence of subjective norms on tax compliance	37
2.4.5.	The influence of trust in government on the perception of tax justice ..	37
2.4.6.	The influence of perception of tax justice on tax compliance	38
2.4.7.	The influence of trust in government on tax compliance mediated by the perception of tax justice	39
2.4.8.	Perception of Government Spending.....	40
2.4.9.	Gender.....	41
CHAPTER III RESEARCH METHODOLOGY.....		42
3.1	Research Variables and Operational Definition of Variables	42
3.1.1	Dependent Variables	42
3.1.2	Independent Variables.....	42
3.1.3	Mediating Variables	43
3.1.4	Operational Definition of Variables.....	43
3.2	Population and Sample.....	50

3.2.1	Population	50
3.2.2	Sample	51
3.2.3	Sample Size Determination.....	51
3.3	Source and Type of Data	51
3.3.1	Source	51
3.3.2	Type of Data.....	52
3.4	Data Collection Methods.....	52
3.5	Analysis Method	53
CHAPTER IV RESULTS AND DISCUSSION		59
4.1	Descriptive Statistics.....	59
4.1.1	Data Collection.....	59
4.2	Data Analysis	61
4.3	Discussion.....	77
4.3.1	The Influence of Descriptive Norms on Tax Compliance	77
4.3.2	The Influence of Injunctive Norms on Tax Compliance	79
4.3.3	The Influence of Subjective Norms on Tax Compliance.....	81
4.3.4	The Influence of Personal Norms on Tax Compliance.....	83
4.3.5	The Influence of Trust in Government on Perception of Tax Justice	86
4.3.6	The Influence of Perception of Tax Justice on Tax Compliance.....	88
4.3.7	The Influence of Trust in Government on Tax Compliance Mediated by Perception of Tax Justice	90
4.3.8	The Influence of Perception of Government Spending on Tax Compliance.....	93
4.3.9	The Influence of Gender on Taxpayer Compliance.....	95
CHAPTER V CLOSING		100
5.1	Conclusions.....	100
5.2	Recommendations.....	100
5.3	Implication.....	101
BIBLIOGRAPHY.....		103
APPENDICES.....		109