THE INFLUENCE OF TAX SERVICE QUALITY AND SELF ASSESSMENT SYSTEM OF TAX EVASION

(Case Study One of Tax Office Area Bandung)

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ABSTRACT

This research is aimed to know and examine empirically how big The Influence Of Tax Service Quality And Self Assessment System Of Tax Evasion to institution of taxprayer which registered On One Of The Tax Office in Bandung. The phenomenon happened because self assessment system effects the opportunity for taxprayer being dishonest to report the amount of real tax into SPT.

The method used in research is description and verification method in quantitative approach. The technique used is simple random sampling within 81 samples of institution of taxprayer. The analytical technique used is Structural Equation Modelling (SEM) into Partial Least Square (PLS) approach.

The result refers that of Tax Service Quality leaven significant of Tax Evasion and Self Assessment System leaven significant of Tax Evasion.

Keywords: Tax Service Quality, Self Assessment System, Tax Evasion

1. INTRODUCTION

1.1 Introduction Research

Tax avoidance illegally, it means tax evasion, It refers to a criminal act because it infringes to the validate rules (Yustinus Prastowo, 2016). Tax Evasion in Indonesian has not already been strange things, almost every day society is served with news about corruption. Absolutely, tax evasion is still included in the act of corruption (Yustinus Prastowo, 2016).

This phenomenon occurs on Tengku which is an old player in the network of fictitious tax invoice publishers because he has ever been arrested in 2005, since 2014 Tengku network used e-faktur application and sale tax invoice number which is not based on the original transaction to scattered users in Jawa and Sumatra (Hestu Yoga Saksama, 2016).

Siti Kurnia Rahayu (2010:149) tax evasion is happened because of environmental conditions, disappointing serving apparatus, high tax rates and bad tax administrative system. In reality taxprayers still find obstacles in process of service provided by the tax apparatus of slowly, unfriendly, complicated, waiting too long, the office and less comfortable service, inadequate facilities resulting in complaints, and reluctantly to resolve their tax affairs, and and eventually resulted in the growth of non-compliant attitude in implementing tax obligations (Suseno, 2010).

This case occurred in the administrative service at one of the Tax office in east bekasi was disappointing because a taxpayer wants to abolish administrative sanctions due to the delay in delivery of SPT for two months don't get a response (Hermanto, 2016).

In addition, factors that influence of tax evasion is self assessment system. Nowadays Indonesia embraces the self assessment system, Waluyo (2014:18) explains that the self assessment system is a tax collection system that gives the trust and responsibility to the taxpayer to calculate, pay and report on his own taxes to be paid.

Account Representative at one of the Tax Office area Bandung, Agus Kustiaman (2017) said that Self assessment system causes the opportunity for the taxpayer to be dishonest both pay and report actual tax amount into SPT, this is often the case in corporate taxpayers.

Based on the description of the above phenomenon, this research uses corporate taxpayers registered in one of the Tax Office in Bandung as the object of research because of work as an self-employed or entrepreneur prone to tax evasion behavior considering the control of the tax cutting to be his own authority. Therefore the author raised the title of research on **"The Influence of Tax Service Quality and Self Assessment System of Tax Evasion".**

1.2 Formulation of The Problem

Based on the above explanation, then there is the formulation of the problem as follows:

1. How big the influence of Tax Services Quality of Tax Evasion.
2. How big the influence of Self Assessment System of Tax Evasion.

1.3 Intent and Purpose of Research

1.3.1 Research Intent

The purpose of this research is to know and assess a prediction statement connecting the independent variable to the dependent variable (Kothari, 2004) is knowing how big the influence of tax services quality of tax evasion and how big the influence of self assessment system of tax evasion.

1.3.2 Research Purposes

The purpose of this research is:

1. To know how big the influence of tax services quality of tax evasion
2. To know how big the influence of self assessment system of tax evasion.

1.4 Benefit of Research

1.4.1 Practical beneficial

1. For the Tax Office
   The results of this research can provide information and suggestions To the Tax Office in Bandung about the influence of tax services quality and *self assessment system* of tax evasion in order to avoid behaviors that result in tax violations.
2. For the Taxprayers
   This result of this research can provide awareness of taxpayers Knowledge and understanding about the influence of tax services quality and *self assessment system* of tax evasion especially for corporate taxpayers.

1.4.2 The benefit for academic

1. For Further Researchers
   This research hopes that research results can be useful and additionally to add references and also get a direct picture how the influence of tax services quality and self assessment system of tax evasion
2. For the development of science
   This result of this research as an empirical verification of the concepts that have been studied Namely the results of previous research and the existing theories about “The Influence of Tax Services Quality And *Self Assessment System* of Tax Evasion”.

2 LITERATURE REVIEW, FRAMEWORK AND HYPOTHESES

2.1 Literature Review

2.1.1 Tax Service Quality

Lena Ellitan dan Lina Anatan (2007:46), Tax Service Quality is:

“Tax service quality is as a service of action or Performance offered by one to the other parties. And basically intangible and not result ownership. The product can be physical or non-physical”.

2.1.2 Indicator of Tax Service Quality

Parasuraman, Zeithamal dan Berry in Fandi Tjiptono (2012:174) said that, there are five indicators of tax service quality, that is:

1. Tangibles
2. Reliability
3. Responsiveness
4. Assurance
5. Emphaty

2.1.3 Self Assessment System

Waluyo (2014:18), Self Assessment System is:

"Self assessment system is a tax collection system that authorizes trust and responsibility To taxpayer for calculate, pay, and self-report the amount of tax to be paid."

2.1.3.1 Indicator Self Assessment System

Waluyo (2014:18), indicator Self Assessment System is:

1. Calculate
2. Pay
3. Report

2.1.4 Tax Evasion

Siti Kurnia Rahayu (2013:147), tax evasion is:

"Tax evasion is taxpayers active efforts in terms of reducing, abolish, illegal manipulation of tax debt or escape to don't pay taxes as it has been owed according to the rules of law".

2.1.4.1 Indicator Tax Evasion

M. Zain (2008:51), indicator tax evasion is:

1. Don't delivering Notification Letter (SPT)
2. Spread the SPT incorrectly
3. Abusing NPWP or Measurement of Taxable Entrepreneur (PKP)
4. Do not deposit any taxes that have been levied or withheld
5. Trying to bribe the tax authorities

2.2 Frame of Mind

2.2.1 The Influence of Tax Service Quality of Tax Evasion

Siti Kurnia Rahayu (2010:149) say that:

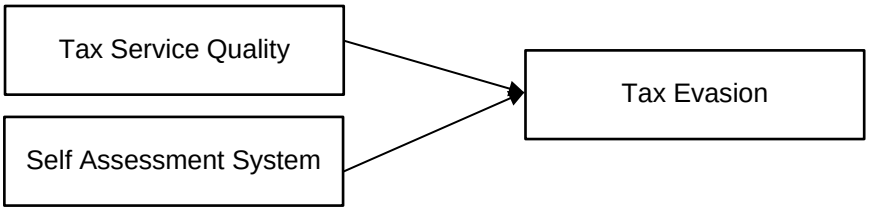
"In addition to taxpayer psychological factors less aware of tax compliance, one of the other causes taxprayer avoid the taxes is service of the disappointing apparatus. A service strategy established to shape positive community perceptions about tax oriented to the satisfaction of the taxpayer. Through the taxpayer's satisfaction on the servants he obtained can encourage him to pay taxes accordingly so as to lower the rate of tax evasion."

2.2.2 The Influence of Self Assessment System of Tax Evasion

Siti Kurnia Rahayu (2010:102) say that:

"Self Assessment System causes the taxpayer got a heavy load because All taxpayer fulfillment activities are carried out by the taxpayers themselves, because it demands voluntary compliance from the taxpaye then this system will also generate great opportunities for taxpayers to commit fraud ".

Based on the framework of Thought, then the authors can describe the research paradigm as follows:



Picture 2.1
Research paradigm

2.3 Hypothesis

Dantes (2012:164) explained that:

"Hypothesis is a presumption or assumption that must be tested through data or facts obtained through research".

Based on the results of the framework above, then the research hypothesis is as follows:

H_1 : Tax Service Quality Affects Tax Evasion

H_2 : Self Assessment System Affects Tax Evasion

3. RESEARCH METHODOLOGY

3.1 Research methods

Ulber Silalahi (2012:12), Explained that:

"Research methods are systematic manner and procedures and organized to investigate a particular problem with the intent of obtaining information to be used as a solution or problem".

The method used in this research is descriptive and verificative research methods. By using the research method will be known significant relationship between the variables studied to produce conclusions.

Suharsimi Arikunto (2010:3), explained that:

"Descriptive research is the intended research to investigate the circumstances, conditions or other matters already mentioned, the results presented in the form of research reports".

Suharsimi Arikunto (2010:8), explained that:

"Verificative research basically wants to test the truth of a hypothesis implemented through data collection in the field".

3.2 Variable Operationalization

Umi Narimawati, et al. (2010: 31), explained that:

"Variables Operationalization is the process of decomposition of research variables sub variable state, dimension, sub variable indicator and measurements. The terms of decomposition of operations done when the basic concepts and indicators of each variable is clear. If it is not clear conceptually it is necessary to do factor analysis".

Variables Operationalization needed to determine the type Indicators, as well as the scale of the variables involved in the study, until hypothesis testing with tools statistics can be done correctly according to the title of the research. The variables that will be measured in this research is:

1. Independent Variable

   Uma Sekaran (2009:117), explained that:

   "Independent variable is variables that affect the dependent variable either positive or negative".

   Independent variable in this study variable X_1 is tax service quality and variable X_2 is self assessment system.

2. Dependent Variable

   Uma Sekaran (2009:117) , explained that:

   "Dependent variable is variables that are the main concern of researchers".

   Dependent variable in this research variable Y is Tax Evasion.

3.3 Resources and Data Collection Techniques

3.3.1 Resources

File is important in research because with such file the research can go on until the researchers get answers from the formulation of the predefined problem. File source used in this research is primary file.

Uma Sekaran (2011: 242) primary file is:

"Primary file is data obtained from first hand for the next analysis to find the solution or problem under investigation".

3.3.2 Data Collection Techniques

Data collection methods used in this study in two ways, is field research and library research. Data collection is done as follows:

1. Field Research
   a. Observation
      Direct observation at one of the Tax Office City of Bandung to obtain the necessary file.
   b. Interview
      Umi Narimawati (2010:40), Interviews are file collection techniques that provide questions to the parties concerned with the issues discussed.
      The interview is done with Account Representative at one of the Tax Office City of Bandung.
   c. Questionnaire
      Umi Narimawati (2010:40), questionnaire is file collection techniques are done by giving a set of questions or written statement to the respondent to be answered.
      The questionnaire is distributed to the taxpayer of the existing agency in one of the Tax Office City Bandung.
2. Library Research
   Theoretical file collection as problem solving data in the discussion. The file are taken from books, print media, and internet as supporting material in this research.

3.4 Population and Sample

3.4.1 Population

Tony Wijaya (2013:27), explain that:

"Population is group of all elements (People, events, products) which can be used to make some conclusions".

Based on the explanation above, Then the population in this study is a taxpayer corporate registered at one of the Tax Office City of Bandung.

3.4.2 Sample

Syarifudin Hidayat (2011:124), explain that:

"Sample is small groups were observed and part of the population so the nature or characteristics of the population are also owned by the sample".

Respondents in this research taxpayer corporate registered at one of the Tax Office City of Bandung. Sampling technique used in this research is simple random sampling technique that is part of probability sampling.

Soegiyono (2010:82) *Simple Random Sampling* that is:

"It says simple because the collection of sample members from the population is done randomly regardless of the strata in the population".

Due to time constraints energy and cost, therefore researchers took samples of 100 corporate taxpayers with a population of 7,443 taxpayers registered in the Tax Office City of Bandung.

3.5 Data Testing Method

3.5.1 Validity Test

Zainal Arifin (2011:245) validity is:

"Validity is a degree of instrument accuracy (measuring instrument), meaning whether the instrument used really measures exactly what will be measured".

3.5.2 Reliability Test

Umi Narimawati (2010:43), test reliability is:

"To test the reliability or reliability of the disclosure tool of the file. With r value obtained from the validity test that shows the correlation index results which states whether or not there is a relationship between two parts of the instrument".

3.6 Data Testing Method

After the data collected the author to analyze the file that has been described. The author analyzed the data by using descriptive and verificative methods.

1. Descriptive data analysis
   Descriptive research method is used to describe how the influence of tax services quality and self assessment system of tax evasion. This descriptive research is conducted through data collection in the field by distributing questionnaires and then processed into data and then analyzed to obtain a conclusion.
2. Verificative data analysis
   Verifikative analysis in this research using a statistical test tool namely by testing variance-based structuran equations or better known by name is *Partial Least Square* (PLS) used *software Smart PLS* 2.0. The author uses *Partial Least Square* (PLS) on the grounds that the variables used in this research is Latent variables (not measurable directly) that can be measured based on the indicators (*variable manifest*), as well as jointly involving measurement error levels (error). Until the author can analyze in more detail the indicators of the latent variables that reflect the strongest and the weakest latent variables that include the degree of error.
   Imam Ghozali (2006:18), *Partial Least Square* (PLS) is Powerful analytical methods by not assuming file must be by a certain scale measurement, the number of small samples. Purpose Partial Least Square (PLS) is Helps researchers to get the value of latent variables for prediction purposes.

4. RESULT OF THE STUDY

4.1 Research Result

In this section will be described parsing and analyzing the data obtained regarding of tax service quality and self assessment system of tax evasion.

4.1.1 Test Results Validity and Reliability Test

1. Validity Test Results

Testing validity is done to know whether the measuring tool designed in the form of a questionnaire can perform its function. As has been explained in the research methodology that to test valid or invalid a measuring instrument used approach statistically. When the correlation coefficient of the statement item with the total score of the other items > 0.30 then the statement is declared valid.

Based on the result of processing obtained value of correlation coefficient greater than critical 0.30, this result indicates that all grains of statement are used for all three variables already have validity requirements and appropriately used as a tool for collecting data on this research.

2. Reliability Test Results

In addition to valid, measuring tools must also have reliability, a reliable measuring instrument if the gauge is repeated will give relatively the same result (not much different). To see reliably or not reliable a measuring instrument used approach statistically, is through the reliability coefficient. If the reliability coefficient is greater than 0.70 then overall statement is declared reliable (reliable).

Based on the value of reliability coefficient for each variable greater than 0.7 so it can be concluded that the measuring instrument used reliabel and the answers given by the respondents related to the exact statements, can be trusted (reliable).

4.1.2 Descriptive Analysis of Tax Service Quality (X_1)

Response of respondents regarding tax service quality of the 5 indicators are operationalized into 8 points statement. From the research data obtained respondents assessment used for measure variable tax service quality in this research as shown in table 4.1 that is:

Table 4.1
Recapitulation of Respondents Response Regarding Indicators of Tax Service Quality

Item	Indicators	Actual Score	Ideal Score	% Actual Score	Criteria
1	Tangibles	**558**	**810**	**68.89%**	**Good**
2	Reliability	**547**	**810**	**67.53%**	**Good enough**
3	Responsiveness	**277**	**405**	**68.40%**	**Good**
4	Assurance	**544**	**810**	**67.16%**	**Good enough**
5	Emphaty	**272**	**405**	**67.16%**	**Good enough**
	Total	**2198**	**3240**	**67.84%**	**Good enough**

Source: Questionnaire data, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

The table above is a recapitulation of respondents answers on variables Tax Service Quality measured using three indicators and 8 statement items. From the table it is known that the percentage values obtained in the variables Tax Service Quality of 67.84%.

4.1.3 Descriptive Analysis of Self Assessment System (X_2)

Response of respondents regarding self assessment system of the 3 indicators are operationalized into 5 points statement. From the research data obtained respondents assessment used for measure variable self assessment system in this research as shown in table 4.2 that is:

Table 4.2
Recapitulation of Respondents Response Regarding Indicators of Self Assessment System

Item	Indicators	Actual Score	Ideal Score	% Actual Score	Criteria
1	Calculate	**480**	**810**	**59.26%**	**Good enough**
2	Pay	**179**	**405**	**44.20%**	**Not good**
3	Report	**435**	**810**	**53.70%**	**Good enough**
	Total	**1094**	**2025**	**54.02%**	**Good enough**

Source: Questionnaire data, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

The table above is a recapitulation of respondents answers on variables self assessment system measured using three indicators and 5 statement items. From the table it is known that the percentage values obtained in the variables self assessment system of 54.02%.

4.1.4 Descriptive Analysis of Tax Evasion (Y)

Response of respondents regarding tax evasion of the 5 indicators are operationalized into 7 points statement. From the research data obtained respondents assessment used for measure variable tax evasion in this research as shown in table 4.3 that is:

Table 4.3
Recapitulation of Respondents Response Regarding Indicators of Tax Evasion

Item	Indicators	Actual Score	Ideal Score	% Actual Score	Criteria
1	Don't delivering Notification Letter (SPT)	**602**	**810**	**74.32%**	**Good**
2	Spread the SPT incorrectly	**266**	**405**	**65.68%**	**Good enough**
3	Abusing NPWP or Measurement of Taxable Entrepreneur (PKP)	**273**	**405**	**67.41%**	**Good enough**
4	Do not deposit any taxes that have been levied or withheld	**586**	**810**	**72.35%**	**Good**
5	Trying to bribe the tax authorities	**174**	**405**	**42.96%**	**Not Good**
	Total	**1901**	**2835**	**67.05%**	**Good enough**

Source: Questionnaire data, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

The table above is a recapitulation of respondents answers on variables tax evasion measured using three indicators and 7 statement items. From the table it is known that the percentage values obtained in the variables tax evasion of 67.05%.

4.1.5 Results of Analysis of Tax Service Quality of Tax Evasion

Based on the results of data processing using software *SmartPLS 2.0* then the result of verification analysis of tax service quality of tax evasion can be explained that is:

1. The value of correlation coefficient obtained between tax service quality (X_1) with tax evasion (Y) is of 0.544 and included in the category of relationship that is being is at the interval of the correlation between 0.400-0.599. This means that of Tax Service Quality has a significant influence of tax evasion.
2. The coefficient of determination (partial) tax service quality (X_1) give as much influence 18.9% of Tax evasion (Y) and included in the criteria of moderate or intermediate influence between 0.16≤R2<0.49. While the difference of 81.10% is another factor that is not examined such as tax compliance, tax rates, discrimination as well as technology and information.

4.1.6 Results of Analysis Self Assessment System of Tax Evasion

Based on the results of data processing using software *SmartPLS 2.0* then the result of verification analysis of self assessment system of tax evasion can be explained that is:

1. The value of correlation coefficient obtained between self assessment system (X_2) with tax evasion (Y) is of 0.640 and included in the category of strong relationship that is being is at the interval of the correlation between 0.600-0.799. This means that of Self Assessment System has a significant influence of tax evasion.
2. The coefficient of determination (partial) self assessment system (X_2) give as much influence 32.4% of Tax evasion (Y) and included in the criteria of moderate or intermediate influence between 0.16≤R2<0.49. While the difference of 67.60% is another factor that is not examined such as tax justice, taxpayer knowledge, appropriateness of appropriations and tax audits.

4.1.7 Hypothesis Testing

1. Hypothesis Testing Influence of Tax Service Quality of Tax Evasion

Based on the results of hypothesis testing the t statistical value for the X_1 variable is 6.619. The value is greater than the t critical 1.980, so it can be concluded that H_0

rejected and accept H_a it means that of Tax Service Quality proved to affect of tax evasion at one of the Tax Office City of Bandung with an influence contribution of 18.9%.

2. **Hypothesis Testing Influence of Self Assessment System of Tax Evasion**
   Based on the results of hypothesis testing the t statistical value for the X_2 variable is 7.413. The value is greater than the t critical 1.980, so it can be concluded that H_0 rejected and accept H_a it means that of Self Assessment System proved to affect of tax evasion at one of the Tax Office City of Bandung with an influence contribution of 32.4%.

4.2 Discussion

4.2.1 The Influence of Tax Service Quality of Tax Evasion

In testing the hypothesis can be seen that the value of t_{count} of 6.619 greater than the t_{table} indicating that the model formed by hypothesis 1 is significant. This means that the Tax Service Quality significant effect of Tax Evasion at one of the Tax Office City of Bandung.

The phenomenon that occurred in the field shows that there is a problem in Tax Service Quality, is administrative service in administrative service at one of the Tax office in east bekasi was disappointing because a taxpayer wants to abolish administrative sanctions due to the delay in delivery of SPT for two months don't get a response.

Then from the results of descriptive analysis has been done to prove that Service Quality has a percentage of respondents responses of 67,84% and including good enough which means of Tax Service Quality has not been good. This is consistent with what researchers find in the field through the indicator of the lowest respondent response is empathy indicator of 67.16%, there is a gap of 32.84%, it indicates there is still a problem with Empathy.

4.2.2 The influence of self assessment system of tax evasion

In testing the hypothesis can be seen that the value of t_{count} of 7,413 greater than the t_{table} indicating that the model formed by hypothesis 2 is significant. This means that Self Assessment System significant effect of Tax Evasion at one of the Tax Office City of Bandung.

The phenomenon that occurs in the field there are still problems at one of the Tax Office City of Bandung, Agus Kustiaman (2017) an Account Representative says self assessment system causes the opportunity for taxpayers to be dishonest in reporting the actual tax amount into the SPT.

Then from the results of descriptive analysis has been done to prove that variable Self Assessment System has a percentage of respondents' responses of 54.02% and including good enough which means Self Assessment System is not good. This is evidenced by the most low indicator of respondents is paying with a percentage of 44.20%, there is a gap of 55.80%, it indicates there is still a problem with the pay indicator.

5. CONCLUSION AND SUGGESTION

5.1 Conclusion

Based on the results of the phenomenon on the background research, problem formulation, hypothesis and research results about the influence of tax service quality and self assessment system of tax evasion at one of the Tax Office City of Bandung, then the researchers draw a conclusion that is:

1. Tax Service Quality significant effect of tax evasion at one of the Tax Office City of Bandung. Related problems that occur in tax services quality, because tax service quality still spelled out not yet maximal in the indicator empathy. This results in Taxpayers often prejudiced negatively to the tax officer so that will reduce the sense of empathy officers of the taxpayer.
2. Self Assessment System significant effect of tax evasion at one of the Tax Office City of Bandung. Related problems that occur in Self Assessment System not played maximally,

from the results of data processing looks still there is a big enough gap so people are reluctant to pay taxes this is motivated by the rampant cases of tax embezzlement funds by tax officials.

5.2 Suggestion

After the researchers give conclusions from the results of the research about the influence of tax service quality and self assessment system of tax evasion at one of the Tax Office City of Bandung, then the researcher will propose some suggestions that is:

5.2.1 Operational Suggestion

1. The negative prejudices to the tax officer should be replaced with positive prejudices. Because, this negative prejudice will cause the taxpayers to be defensive and closed. They will tend to withhold information and uncooperative. They will try to minimize the tax value imposed on them by providing information to a minimum. It takes great effort from the taxation agencies and mass media to help dispel these negative prejudices. The perception of society that there is no government openness to the use of tax money.
2. Socialization of taxable objects should be recommended and the financing limits imposed by taxes and how much taxes to be paid by the taxpayer, everything must be socialized in a clear and detailed manner to the whole community in order to avoid tax evasion. A more realistic realization needs to be done at the time of tax collection from the people, so that people no doubt in paying taxes Openness and transparency are indispensable in tax management so the level of tax evasion will decrease.

5.2.2 Academic Suggestion

1. For the Development of Accounting Science
   The results of this reserach are expected to increase knowledge insight and understanding of the influence of tax service quality and self assessment system of tax evasion, as well as input and additional references of accounting science for the readers.
2. For Further Researchers
   For further researchers, because there are still many other factors that influence outside the research model is expected to research by using other variables outside this variable, and can add other independent variables, it is recommended to use different populations and samples in order to obtain conclusions that support generally accepted theories and concepts.

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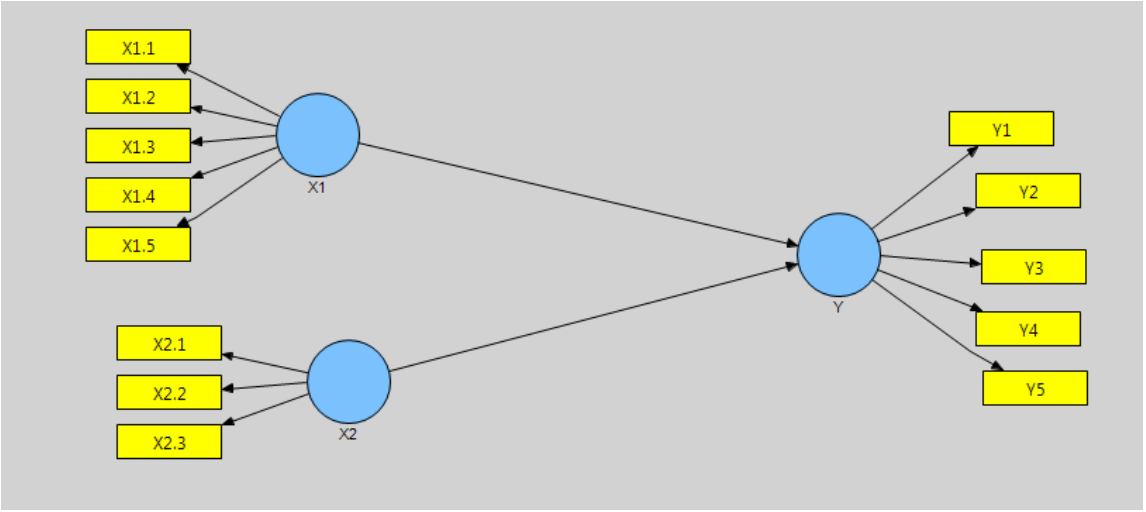
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ATTACHMENT

Structural Path Coefficient



Information:
X_1 = Tax Service Quality
$X_{1.1}$ = Tangibles
$X_{1.2}$ = Reliability
$X_{1.3}$ = Responsiveness
$X_{1.4}$ = Assurance
$X_{1.5}$ = Emphaty

X_2 = Self Assessment System
$X_{2.1}$ = Calculate
$X_{2.2}$ = Pay
$X_{2.3}$ = Report

Y = Tax Evasion
Y_1 = Don't delivering Notification Letter (SPT)
Y_2 = Spread the SPT incorrectly
Y_3 = Abusing NPWP or Measurement of Taxable Entrepreneur (PKP)
Y_4 = Do not deposit any taxes that have been levied or withheld\
Y_5 = Trying to bribe the tax authorities

Table 4.31
Structural Path Coefficient Value and Hypothesis Significance Test (Path Coefficients)

	***Original Sample* (O)**	**T *Statistics* (|O/STERR|)**
Tax Service Quality (X_1) -> Tax Evasion (Y)	-0,348	6,619
Self Assesment System (X_2) -> Tax Evasion (Y)	0,506	7,413

Source: Data is processed using Smart PLS software

Tabel 4.32
Determination Coefficient Analysis (R2)

	Koefisien Jalur Struktural	Korelasi dengan Y	Pengaruh (%)
Tax Service Quality (X_1) -> Tax Evasion (Y)	-0,348	-0,544	18,9%
Self Assesment System (X_2) -> Tax Evasion (Y)	0,506	0,640	32,4%
TOTAL EFFECT (R2)			51,3%

Source: Data is processed using Smart PLS software

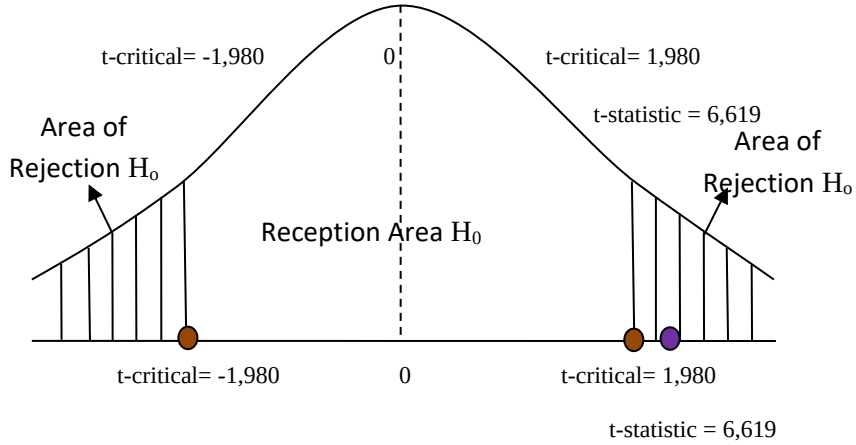


Figure 4.4
Hypothesis Testing Curve Variable X_1 to Y

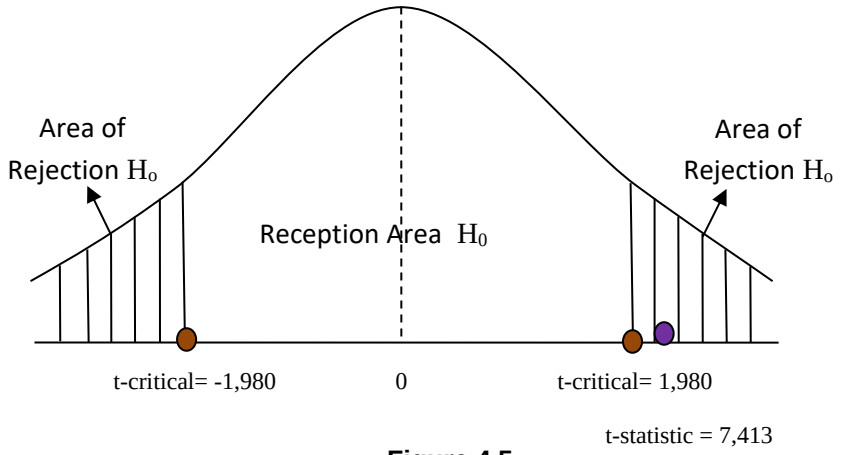


Figure 4.5
Hypothesis Testing Curve Variable X_2 to Y