

# The Effect of Tax Information Technology, Taxation System on Tax Evasion (Case Study on Individual Taxpayers in Manado City)

Miryam P. Lonto \*, Linda A. O Tano, Brigita D. Karongkong

Accounting Study Program, Faculty of Economics and Business  
Universitas Negeri Manado

Jl. Kampus Unima, Tonsaru, Kec. Tondano Sel., Kabupaten Minahasa, Sulawesi Utara 95618, Indonesia

## Article Info

### Article history:

Received October 31, 2024  
Revised December 5, 2024  
Accepted February 11, 2025

### Keywords:

Tax Information Technology  
Tax System  
Tax Evasion

## ABSTRACT

The purpose of this study is to determine how tax information technology, or the taxation system, impacts tax evasion on individual taxpayers in Manado City. All individual taxpayers operating in Manado city are included in this research population. This research uses non-probability method and uses incidental sampling technique. This study uses multiple linear regression analysis. The results showed that taxpayers' perceptions of tax evasion ethics were not influenced by tax information technology; on the contrary, the tax system had a negative and significant impact on taxpayers' perceptions of tax evasion ethics.

*This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.*



## Corresponding Author:

Miryam P. Lonto  
Universitas Negeri Manado  
Email: [miryamlontoh@unima.ac.id](mailto:miryamlontoh@unima.ac.id)

## INTRODUCTION

Taxes are the largest source of revenue for Indonesia. Taxes are one of the sources of funds for the government, both central and local governments, to carry out development. According to law number 16. year (2009) regarding general provisions and tax procedures, Taxes, which are mandatory expenditures required by law to the State, are used for the benefit of the state and the prosperity of society. Tax evasion still occurs a lot in recent years, although the government and related institutions continue to strive to reduce the practice. Tax evasion is a complex problem and cannot always be completely eliminated. Despite efforts to improve law enforcement simplify tax rules, and increase public awareness, some individuals or companies may still try to avoid their tax obligations. One of the tax violations that often occur in Indonesia is tax evasion (Christina & Jenni, 2023). With such cases, people will definitely lose trust in tax officials because the money spent by taxpayers is even misused. (Muaya, Sumual & Sumampouw, 2022).

The embezzlement case that occurred in North Sulawesi was the case of a property entrepreneur with the initials TJT, the defendant as commissioner of PT JSP, a property development company in Manado from 2012 to 2014. PT JSP did not report or report zero on the VAT periodic

tax return and the PPH periodic tax return article 4 paragraph (2). The loss to state revenue amounted to Rp. 3.8 billion. The defendant's actions have violated Article 39 paragraph (1) letter c and letter d in conjunction with Article 43 paragraph (1) of the law on general provisions and tax procedures (KUP), (Barometer.co.id). The results of research by (Anggrahini et al, 2020) show the results that student perceptions of tax evasion ethics are influenced by tax information technology.

Then it is different from the results of research conducted by (Purba, et al, 2021) showing that tax information technology has no effect on taxpayer perceptions of tax evasion. From the results of research (Sari, et al, 2021) shows that the tax system has a positive effect on the perception of corporate taxpayers regarding the ethics of tax evasion, in contrast to research (Paskarely, 2022) this study shows that the tax system has no significant effect on taxpayer perceptions of tax evasion ethics. Research (Margaretha, et al, 2021) the results showed that the tax system has a negative effect on tax evasion. Previous studies have not shown consistent results, and tax evasion cases have increased in recent years, especially those in Manado City. Therefore, the author wants to conduct this research with the title "The Effect of Tax Information Technology, Taxation System on Tax Evasion". (Case study on individual taxpayers in Manado City). The purpose of this study is to determine whether tax information technology affects tax evasion, to determine whether the tax system affects tax evasion.

## **LITERATURE REVIEW AND HYPOTESIS DEVELOPMENT**

### **Accounting Theory**

According to PSAK Identifying, measuring, recording, and reporting company finances are part of accounting. According to (Tanor, 2015) in (Sumampouw, 2022) Accounting is an art of recording, managing and summarizing in an informative and measured way in the form of currency, for transactions or financial events of the company and interpreting the results.

### **Taxation Theory**

According to law no.28 of 2007 Taxes are mandatory contributions paid by individuals or entities that are compelling to the state based on the law, by not getting a direct reward, and are used for state purposes to improve the welfare of the people. Taxes are people's contributions to state revenues sourced from tax laws with no direct reciprocity and are used to finance state expenses (Rivaldo, Manaroinsong & Bacilius, 2020).

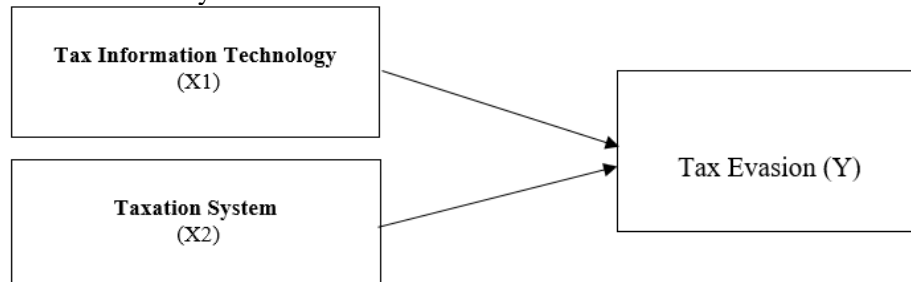
### **Atribution Theory**

According to Fritz Heider, human perception depends on contribution. Heider also believes in a psychological process that connects subjective human experiences with various existing objects. Attribution theory studies behavior. Basically, this theory says that when someone sees someone else's behavior, they will try to draw conclusions about that behavior (Mochtar, et al, 2024). Attribution theory is a theory that studies a person's explanation process for an event or event that causes the reason for his behavior (Sari, et al, 2023).

### **Tax Evasion Theory**

According to Mardiasmo (2009) considers tax evasion as an attempt by taxpayers to reduce the tax burden caused by legal violations. This is caused by many government actions that should not be done, such as misusing tax funds for personal or group interests, unsystematic tax regulation systems, tax discrimination, and injustice in tax payments. (Sari, et al, 2023).

The framework in this study is as follows:



**Figure 1. Framework of Thought**

Source: Data processed 2024

Tax technology and information is the use of taxation facilities and infrastructure by utilizing science and technological developments and information in the field of taxation to improve the quality of tax services to taxpayers who will fulfill their tax obligations (Aliyudin, et al, 2022). The tax system is a tax collection system that represents the dedication and responsibility of taxes to directly and jointly carry out the tax obligations needed to finance the administration of the state and its development. (Anggrahini, et al, 2020).

The application of tax information technology in government tax services aims to improve service quality, facilitate tax payment and reporting, and increase taxpayer compliance in fulfilling their tax obligations more efficiently. With the existence of facilities that make it easier, taxpayers will be more able to fulfill their obligations appropriately and avoid tax evasion practices (Suryani, 2020). So the better the tax information technology is implemented, the lower the level of evasion by taxpayers, on the contrary, if the tax information technology is poorly implemented, the higher the level of tax evasion. From the results of research (Anggrahini, et al, 2020), there is a significant negative effect of tax information technology on the perception of tax evasion ethics, then the results of this research (Paramitha, et al, 2020) show that technology and information have a significant effect with a negative value on taxpayer perceptions of tax evasion at the Jember Primary Tax Service Office. Based on the description above, the hypothesis formulation of this study is:

**H1: Tax information technology has a negative effect on tax evasion.**

The tax system is a framework that regulates the process of collecting, collecting, and managing taxes by the government to finance public activities and services and regulate the distribution of income and wealth in society. A good tax system ensures fairness, transparency, efficiency, and tax compliance, and provides facilities supported by adequate information technology that makes it easier for taxpayers to fulfill their obligations. If the tax system implemented is good, the level of tax evasion will be lower, on the other hand, if the existing tax system is bad, the higher the level of tax evasion by taxpayers. From the results of research (Bajri, 2024) there is a negative and significant effect of the taxation system on the perception of tax evasion ethics. Based on the description above, the formulation of this research hypothesis is:

**H2: the taxation system has a negative effect on tax evasion.**

## RESEARCH METHODOLOGY

This research is a type of quantitative research. This study aims to evaluate the independent and dependent variables: tax information technology as the independent variable, the tax system as the dependent variable, and tax evasion as the dependent variable. The focus of this research is individual taxpayers in Manado City. The individuals involved in this study are those who have an independent business in the city. In this study, a non-probability sample method was used. This means that members of the population do not have the same chance or opportunity to be taken as a sample (Sugiyono, 2022). Sampling in this study used incidental sampling. Incidental sampling is a sampling technique based on coincidence, namely anyone who happens to meet the researcher can

be used as a sample, if the person who happens to meet is suitable as a data source (Sugiyono, 2022). The sample in this study were 63,412 individual taxpayers doing business in the Manado City area who were registered at KPP Pratama Manado.

## RESULTS

### Descriptive Statistical

**Tabel 1. Descriptive Statistical Test**

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Information Technology	100	17	25	20,87	1,878
Taxation System	100	16	30	23,25	2,081
Tax Evasion	100	5	22	13,12	3,661
Valid N (Listwise)	100				

Source: Data processed in 2024

Based on the test results in the table above, it shows that the number of respondents in this study were 100 respondents. It is known that the tax information technology variable has a minimum value of 17, and a maximum value of 25, an average or mean value of 20.87%. The taxation system variable is known to have a minimum value of 16, a maximum value of 30, and an average mean value of 23.25%. Then the variable perception of tax evasion ethics has a minimum value of 5, a maximum value of 22, and an average mean value of 13.12%.

### Validity Test

**Tabel 2. Validity Test**

Variable	Statment	r count	r table	Description
Tax Information Technology	1	0,789	0,1946	Valid
	2	0,74	0,1946	Valid
	3	0,81	0,1946	Valid
	4	0,796	0,1946	Valid
	5	0,837	0,1946	Valid
Taxation System	1	0,681	0,1946	Valid
	2	0,634	0,1946	Valid
	3	0,761	0,1946	Valid
	4	0,694	0,1946	Valid
	5	0,708	0,1946	Valid
Tax Evasion	6	0,677	0,1946	Valid
	1	0,717	0,1946	Valid
	2	0,733	0,1946	Valid
	3	0,612	0,1946	Valid
	4	0,749	0,1946	Valid
	5	0,744	0,1946	Valid

Source: Data processed in 2024

Based on the validity test results in the table above, it shows the value of  $r \text{ count} > r \text{ table}$ . then all research instruments, namely the variables of tax information technology, taxation system and tax evasion, are declared valid.

**Reliability Test****Tabel 3. Reliability Test**

No	Variable	Cronbach Alpha	Description
1	Tax Information Technology	0,853	Reliabel
2	Taxation System	0,771	Reliabel
3	Tax Evasion	0,735	Reliabel

Source: Data processed in 2024

Based on the reliability test results in the table above, it shows that the value of the tax information technology variable is 0.853 and the test result of the taxation system variable is 0.771 and the value of the tax evasion ethics perception variable is 0.735. So all instruments in the study were declared reliable.

**Normality Test****Tabel 4. Normality Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	0
	Std. Deviation	3,33048897
Most Extreme Differences	Absolute	0,086
	Positive	0,086
	Negative	-0,055
Test Statistic		0,086
Asymp. Sig. (2-tailed)		0,065
a. Test distribution is normal.		
b. calculated from data.		
c. Lilliefors Significance Corrections.		

Source: Data processed in 2024

Based on the results of the one sample Kolmogorov Smirnov test above, the significance value of Asymp.sig (2-tailed) is 0.065 greater than 0.05. So it can be concluded that the data is normally distributed.

**Multicollinearity Test****Tabel 5. Multicollinearity Test**

Model	Collinerity Statistic		Description
	Tolerance	VIF	
Tax Information Technology	0,923	1,083	No multicollinearity
Taxation System	0,923	1,083	No multicollinearity
a. Dependent Variable Tax Evasion			

Source: Data processed in 2024

Based on the table above, it shows that the tolerance value of the tax information technology variable is 0.923 and the tax system variable is 0.923. So the tolerance value of the tax information technology variable and the taxation system is greater than 0.10. While the VIF value of the tax information technology variable is 1.083 and the tax system variable is 1.083. So the VIF value of the tax information technology variable and the taxation system variable is less than 10. So it can be concluded that there is no multicollinearity in this model.

## Heteroscedasticity Test

**Tabel 6. Heteroscedasticity Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Description
	B	Std. Error	Beta			
(Constant)	-2,258	2,919		-0,77	0,441	
Tax Information Technology	0,234	0,1116	0,209	2,02	0,046	No heteroscedasticity
Taxation System	-0,002	0,104	-0,002	-0,02	0,981	No heteroscedasticity

**a. Dependent variable: ABRESID**

Source: Data processed in 2024

Based on the table above, it shows that the significance value of the tax information technology variable is 0.46. And the taxation system variable is 0.981. From the test results, it shows that the tax information technology variable and the taxation system have a significance value greater than 0.05. So that the tax information technology variable, and the taxation system do not occur symptoms of heteroscedasticity.

## Simultaneous Test

**Tabel 7. Simultaneous Test**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 regresion	228,436	2	114,218	10.089	,000 <sup>b</sup>
Residual	1098,124	97	11,321		
Total	1326,56	99			

a. Dependent variable: Tax Evasion

b. Predictors: (Constant), Tax Information Technology, Taxation System

Source: Data processed in 2024

Based on the test results in the table above, it is known that the sig. value is 0.000. Because because the sig value.  $0.000 < 0.05$ , it can be concluded that the independent variables, namely tax information technology and taxation system together or simultaneously affect the dependent variable.

## Partial Test

**Tabel 8. Partial Test**

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	33,654	4,727		7,12	0
Tax Information Technology	-0,323	0,187	-0,166	-1,724	0,088
Taxation System	-0,593	0,169	-0,337	-3,508	0,001

Source: Data processed in 2024

Based on the test results in the table above, it is known that the significance value (Sig.) of the tax information technology variable is 0.088. Because the sig value.  $0.088 > 0.05$ , it can be concluded that H1 is rejected. This means that there is no effect of tax information technology on tax evasion in Manado city. Based on the test results in the table above, it shows that the significance value (Sig.) of the taxation system variable is 0.001. Because the value of sig.  $< 0.05$ , it can be concluded that H2 is accepted or the second hypothesis is accepted and the beta direction is negative, meaning that there is a negative and significant effect of the influence of the taxation system on tax evasion in Manado city.

## Multiple Linear Regression Test

**Tabel 9. Multiple Linear Regression Test**

Model	Coefficients				Sig.
	Unstandardized Coefficients		Standardized Coefficients	t	
	B	Std. Error	Beta		
1 (Constant)	33,654	4,727		7,12	0
Tax Information Technology	-0,323	0,187	-0,166	-1,724	0,088
Taxation System	-0,593	0,169	-0,337	-3,508	0,001

Source: Data processed in 2024

Based on the table above, the multiple linear regression equation can be described, namely as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 33,654 - 0,323X_1 - 0,593X_2 + e$$

From the multiple linear regression equation above, it can be explained as follows:

constant (a) has a positive value of 33.654. Indicates that the tax information technology variable (X1) and the taxation system (X2) are 0, the tax evasion variable (Y) is 33.654. The regression coefficient value of the tax information technology variable (X1) is negative, namely -0.323. This means that every additional value of 1 unit in the tax information technology variable (X1), the value of the tax evasion variable will decrease by 0.323. The coefficient value of the taxation system variable (X2) is negative, namely -0.593. This means that every additional value of 1 unit on the taxation system variable, the tax evasion variable will decrease by 0.593.

## Determination Test

**Tabel 10. Determination Test**

Model	Model Summary <sup>b</sup>			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,415	0,172	0,155	3,365

a. Predictors: (Constant), Taxation System, Tax Information Technology

b. Dependent Variable: Tax Evasion

Source: Data processed in 2024

Based on the table above, the results of the R2 Determination test are with an R Square value of 0.172, which means that it shows that all independent variables simultaneously have an influence of 17.2% on taxpayer perceptions of tax evasion ethics or the dependent variable. While the remaining 82.8% is influenced by other variables not tested in this study.

## The effect of tax information technology on tax evasion

The results showed that the regression coefficient was -0.323 and t count was -1.724 with a significant value of 0.088. because the sig value. > 0.05, it can be concluded that H1 is rejected. meaning that there is no effect of tax information technology (X1) on tax evasion (Y). so even though the existing tax information technology is good and adequate this has no effect on tax evasion. The results of this study are in accordance with the theory of internal attribution, namely that even though the existing tax information technology is good or not, it is not necessarily that the taxpayer commits tax evasion, because it is possible that the action comes from one's own intention to take such action. From the characteristics of the respondents in this study, both those aged 51 years and over, 41-50 years, 31-40 years, do not really understand and utilize existing tax information technology, so tax information technology has no effect on taxpayer perceptions of tax evasion ethics on individual taxpayers in the city of Manado. . The results of this study are supported by research (Purba, et al,

2021) which shows that tax information technology has no effect on taxpayer perceptions of tax evasion. However, the results of the study differ from the results of research conducted by (Paramitha et al, 2020) which show the results that tax information technology has a negative and significant effect on taxpayer perceptions of tax evasion.

### **The effect of the tax system on tax evasion**

Based on the results of the regression coefficient test, it shows a value of -0.593 and the t value is -3.508 with a significant value of  $0.001 < 0.05$ , it can be concluded that H2 is accepted. This means that there is a negative and significant influence between the taxation system variables on tax evasion. The results of this study are in accordance with the theory of external attribution, namely the tax system can affect taxpayer perceptions of tax evasion, existing tax system procedures make it easy for taxpayers to deposit their taxes and the management of tax money collected has been managed wisely, so they can avoid tax evasion, how the tax system implemented is good and adequate, the taxpayer's perception of tax evasion ethics will decrease. The results of this study are also in accordance with the theory of perception where a person sees and is influenced by the surrounding environment. So if the taxation system implemented is good, taxpayers will be more compliant in fulfilling their obligations. Therefore, the taxation system implemented at KPP Pratama Manado is good and adequate. The results of this study are in line with the results of research conducted by (Margaretha et al, 2021) which shows that the tax system has a negative and significant effect on tax evasion. Also supported by research conducted by Bajri (2024) which shows the results that the tax system has a negative and significant effect on tax evasion. This research is not in line with research conducted by (Dewi et al, 2021) which shows that the tax system has no effect on the perception of tax evasion. Also research conducted by Paskarely, 2022) which shows the results that the taxation system has no significant effect on taxpayer perceptions of tax evasion ethics.

## **CONCLUSION**

Tax information technology has no effect on tax evasion. This means that the better or not tax information technology has no effect on tax evasion. The tax system has a negative and significant effect on tax evasion. This means that the better the tax system is implemented, the lower the level of tax evasion will be.

### **Suggestion**

for tax agencies to further improve tax information technology. The tax system has a negative effect on tax evasion, because the existing system is good, so for this reason, the existing tax system should be further improved, such as ease of tax payment and transparency, so that taxpayers will be more compliant in fulfilling their tax obligations. It is recommended for future researchers to add or examine other variables that may affect tax evasion.



## REFERENCES

- [1] Aliyudin, R. S., Ahmad, E. F., & Nizhan, N. (2021). Pengaruh Sistem Perpajakan, Diskriminasi, Teknologi Dan Informasi Perpajakan Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak:(Studi Pada Wajib Pajak Orang Pribadi di Universitas Majalengka). *J-AKSI: Jurnal Akuntansi Dan Sistem Informasi*, 2(2), 182-200.
- [2] Anggrahini, F., Harimurti, F., & Astuti, D. S. P. (2020). Faktor-Faktor Yang Mempengaruhi Persepsi Mahasiswa Mengenai Etika Penggelapan Pajak (Survei Pada Mahasiswa Akuntansi Fakultas Ekonomi Perguruan Tinggi Swasta di Surakarta). *Jurnal Akuntansi dan Sistem Teknologi Informasi*, 16(1), 74-88.
- [3] Bajri, N. (2024). Pengaruh Sistem Perpajakan, Tarif Pajak, Dan Pemahaman Perpajakan Terhadap Penggelapan Pajak (Tax Evasion). *National Conference on Accounting and Fraud Auditing*, 5(1), 1–18. <https://doi.org/10.31326/v5i1.1977>
- [4] Christina, C., & Jenni, J. (2023). Pengaruh Pemahaman Perpajakan, Sistem Perpajakan, dan Sanksi Perpajakan terhadap Persepsi Mahasiswa mengenai Penggelapan Pajak (Studi Kasus pada Mahasiswa Program Studi Akuntansi S1 Fakultas Bisnis Universitas Buddhi Dharma). *Prosiding: Ekonomi dan Bisnis*, 3(2).
- [5] Dewi, N. K. P., Yuesti, A., & Dewi, N. P. S. (2021). Pengaruh Keadilan Pajak , Sistem Perpajakan Dan Sanksi Perpajakan Pada Persepsi Penggelapan Pajak Bagi Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Badung Selatan. *Jurnal KARMA (Karya Riset Mahasiswa Akuntansi)*, 1(4), 1135–1145.
- [6] Ghozali, i. (2016). Aplikasi analisis multivariete dengan Program Ibm Spss 23. Semarang: Badan Penerbit Universitas Diponegoro
- [7] Jamian Purba 1, Rian Hidayat 2, T. W. 3. (2021). Persepsi Wajib Pajak mengenai Penggelapan Pajak (Studi Kasus pada Kantor Pelayanan Pajak Pratama Cikarang Selatan). *Jurnal Akuntansi Bisnis Pelita Bangsa*, 6(02), 132–152. <https://doi.org/10.37366/akubis.v6i02.272>
- [8] Kewo, C. L., Sipayung, G. P. Y., & Lonto, M. P. (2024). The The Influence Of Tax Socialization, The Application Of E-Filing And Tax Sanctions On Individual Taxpayer Compliance. *ACCOUNTABILITY*, 13(1), 36-46.
- [9] Mardiasmo. (2009). *Perpajakan (edisi revisi)*. Andi.
- [10] Mardiasmo. (2011). *Perpajakan Edisi Revisi*. Andi.
- [11] Margaretha, E., Hendrayati, S. L., & Asi, O. Y. (2021). Pengaruh Keadilan Pajak, Sistem Perpajakan, Pemahaman Perpajakan Dan Sanksi Pajak Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion). *Balance: Media Informasi Akuntansi dan Keuangan*, 13(1), 23-25.
- [12] Muliana, S., Basar, N. F., & Mawarni, I. (2022). Pengaruh Kualitas Pelayanan Fiskus Dan Sistem Perpajakan Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak. *Tangible Journal*, 7(2), 154–160. <https://doi.org/10.53654/tangible.v7i2.295>
- [13] Maikel Jefriando. (2023). Gelapkan Pajak Rp1,5 M, Pengusaha Asal Sumut Ditangkap DJP! CNBC Indonesia. <https://www.cnbcindonesia.com/news/20230720154422-4-455927/gelapkan-pajak-rp15-m-pengusaha-asal-sumut-ditangkap-djp>. 24 April 2024.
- [14] Mochtar, P. K., Fala, D. Y. A. S., & Zam, I. Z. (2024). Pengaruh Sistem Perpajakan, Keadilan Pajak, Love Of Money, Diskriminasi Pajak, Teknologi dan Informasi Perpajakan terhadap Persepsi Wajib Pajak Orang Pribadi Mengenai Etika Penggelapan Pajak. *EKONOMIKA45: Jurnal Ilmiah Manajemen, Ekonomi Bisnis, Kewirausahaan*, 11(2), 1076-1087.
- [15] Muaya, C., Sumual, F., & Sumampouw, O. (2022). Pengaruh Pemeriksaan Pajak Dan Tarif Pajak Serta Sistem Perpajakan Terhadap Penggelapan Pajak di Kantor Pelayanan Pajak Pratama Tondano Kabupaten Minahasa. *Jurnal Pendidikan dan Konseling (JPDK)*, 4(6), 3337-3347.
- [16] Paramitha, O., Cahyono, D., & Probowulan, D. (2020). Pengaruh Faktor Diskriminasi, Keadilan dan Teknologi Informasi Terhadap Persepsi Wajib Pajak Mengenai Penggelapan Pajak di KPP Pratama Jember. *Akuntansi Profesi*, 11(1), 59–67.
- [17] Paskarely, aprilia agustinus. (2022). Pengaruh Keadilan, Sistem Perpajakan, Diskriminasi Dan Kemungkinan Terdeteksi Kecurangan Terhadap Persepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion). *Institut Teknologi Dan Bisnis Kalbis*.
- [18] Pandoh, V. N., Pangkey, R. I., & Kantohe, M. S. (2024). Pengaruh Keadilan Dan Kepercayaan Pada Pemerintah Terhadap Persepsi Mahasiswa Mengenai Penggelapan Pajak. *Jurnal Ekonomi, Kependidikan, Manajemen, dan Akuntansi*, 2(1), 110-116.
- [19] Putri, D. A., Putri, A. A., & Anriva, D. H. (2022). Pengaruh Sistem Perpajakan, Pemeriksaan Pajak, Keadilan Pajak, Dan Tarif Pajak Terhadap Etika Penggelapan Pajak (Studi Kasus Kantor Pelayanan Pratama Tampan). *Research In Accounting Journal*, 2(5), 675–683.
- [20] Rivaldo, C., Manaroinsong, J., & Bacilius, A. (2020). Pengaruh Penerapan Sistem E-filing terhadap Kepatuhan Wajib Pajak Orang Pribadi pada Kp2kp Kabupaten Minahasa. *Jurnal Akuntansi Manado (JAIM)*, 1-9.
- [21] Sari, M. U., Samsiah, S., & Azhari, I. P. (2023). Faktor – Faktor yang Mempengaruhi Persepsi Mahasiswa Akuntansi Mengenai Etika Penggelapan Pajak ( Tax Evasion ). *Prosiding Seminar Nasional Ekonomi, Bisnis & Akuntansi*, 3, 697–708.

- [22] Sari, N. P. P., Sudiartana, I. M., & Dicriyani, N. L. G. M. (2021). Pengaruh Keadilan Pajak, Sistem Perpajakan, Tarif Pajak dan Sanksi Perpajakan Terhadap Persepsi Wajib Pajak Badan Mengenai Etika Penggelapan Pajak (Tax Evasion). *Jurnal Kharisma*, 3(1), 140–149.
- [23] Sinaga, R., Runtuwarouw, R., & Tanor, L. (2021). Pengaruh Pemahaman Perpajakan dan Teknologi Informasi Perpajakan terhadap Etika Penggelapan Pajak. *Jurnal Akuntansi Manado (JAIM)*, 416-427.
- [24] Sri Surya. (2021). Kasus Pajak, Pengusaha Property di Manado Divonis Penjara 2 Tahun dan Denda Rp7,6 Miliar. *BeritaManado.Com*. <https://beritamanado.com/kasus-pajak-pengusaha-property-di-manado-divonis-penjara-2-tahun-dan-denda-rp76-miliar/>. 24 April 2024.
- [25] Siti Novrizia Syahfitri. (2022). Pengaruh Keadilan, Diskriminasi, Sistem Perpajakan, Dan Teknologi Informasi Perpajakan Terhadap Persepsi Etis Wajib Pajak Orang Pribadi Terkait Penggelapan Pajak.
- [26] Sugiyono. (2022) *Metodologi Penelitian Kuantitatif Kualitatif, Dan R&D*. Bandung. Alfabeta
- [27] Suryani, F. N. (2023). Faktor-Faktor Yang Mempengaruhi Penggelapan Pajak (Studi Kasus Pada Wajib Pajak Di Kantor Pelayanan Pajak Pratama Yang Ada Di Wilayah Jawa Barat).
- [28] Sumampouw, B. B. A. (2022). Evaluasi Perencanaan Pengelolaan Keuangan Desa Berdasarkan Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Di Desa Waleo Kecamatan Kema Kabupaten Minahasa Utara. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*, 5(2), 1047-1052.
- [29] Syahfitri, S. N. (2022). Pengaruh Keadilan, Diskriminasi, Sistem Perpajakan, Dan Teknologi Informasi Perpajakan Terhadap Persepsi Etis Wajib Pajak Orang Pribadi.
- [30] Tira Santia. (2023). Tersangka Penggelapan Pajak Ini Divonis 3 Tahun Penjara dan Denda Rp 324,9 Miliar. *LIPUTAN 6*. <https://www.liputan6.com/bisnis/read/5260708/tersangka-penggelapan-pajak-ini-divonis-3-tahun-penjara-dan-denda-rp-3249-miliar?page=>. 24 April 2024.