

**AN INVESTIGATION OF THE THEORY OF PLANNED
BEHAVIOUR AND THE ROLE OF TAX AMNESTY
IN TAX COMPLIANCE**

T H E S I S

Submitted to Qualify the Requirement of
Undergraduate Program of
Accounting Department



Written by:

AGNES FINDIA NOVIANTI

2013310014

**SEKOLAH TINGGI ILMU EKONOMI PERBANAS
SURABAYA**

2017

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This thesis has been advised and ready to be examined

Thesis Adviser,

Date: 11 January 2017



(Nurul Hasanah Uswati Dewi, S.E., M.Si., CTA)

THESIS

AN INVESTIGATION OF THE THEORY OF PLANNED BEHAVIOUR AND THE ROLE OF *TAX AMNESTY* IN TAX COMPLIANCE

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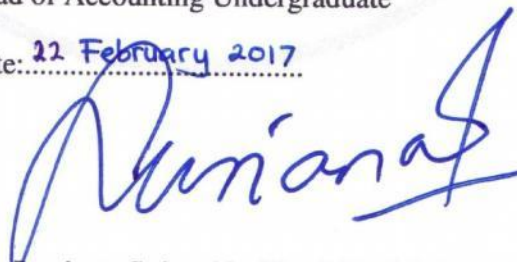
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Date: 22 February 2017



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MOTTO

*“If we have dreams, I believe those will come true
So never stop to create a dream as many as possible”*

*“Never give up do again and again
since
the dream has been one foot on your eyes”*

.....Agnes Findia Novianti.....

*“So many of our dreams at first seem impossible, then
they seem improbable,
and then, when we summon the will, they soon become inevitable.”*

.....Christopher Reeve.....

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I believe that all happens in my life is only by grace. My life likes a journey and has created a beautiful story. I believe that every single person who I met along the way supporting me to assemble the piece of my life's puzzles. It is such a great happiness to finish my bachelor degree which I never think before. Therefore, this section is presented to acknowledge those who helped me accomplishing my bachelor degree education and have colour up my life.

Firstly, praise to the lord, Jesus Christ always blessed me a lot of mercy and guidance so that I can pass my bachelor degree well. Secondly, a big thanks to my father Suhardi and my mother Tumiaty for always give their affection and permission to do the entire thinking that I have decided. They have sacrificed in many ways and prayed all the time for helping me continuing my undergraduate program. In the first time it seems impossible to get bachelor degree and I still cannot realize that I can achieve it. Finally, I can prove that the children of carpenter can pass the bachelor degree. Now, my dream becomes inevitable and ready to be dived.

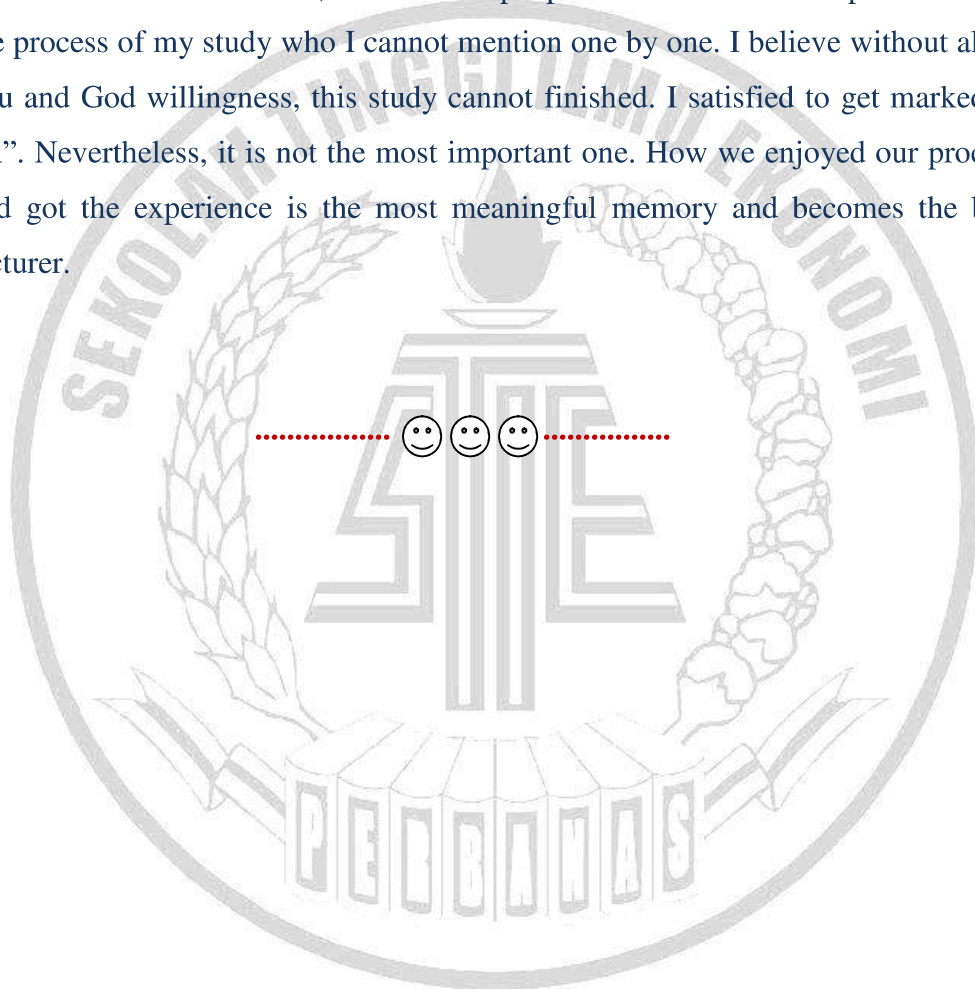
I also want to express my happiness and thanks to my lovely family. My beloved husband, Limris Gorat who is always be there both sadness and happiness. My dearly loved daughter, Adriella Vioneta Pasaribu who is always be my motivation to finish my thesis as soon as possible. She has brought a new story and cheerfulness in my family. Hopefully, we always be happy family all life time.

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Truly, appreciated all my friend of accounting-scholarship; Rahayu, Maftu, Dita, Mita, Ria, Sandra, and especially Laily who has become my sister;

she encourages, motivates and opens up my mind. All of us have passed the thesis examination and ready to start our new journey. God may bless us and make our dream come true. Thanks also for all my friends of management-scholarship; Fiqhi, Reni, Nela, Mita and Falina, especially Noisa and Dian who always care to me. Thanks for your supports my friends in boarding house; Luisa, Eka and Yesica

Last but not least, thanks to all people surrounds me to help me much in the process of my study who I cannot mention one by one. I believe without all of you and God willingness, this study cannot finished. I satisfied to get marked as “A”. Nevertheless, it is not the most important one. How we enjoyed our process and got the experience is the most meaningful memory and becomes the best lecturer.

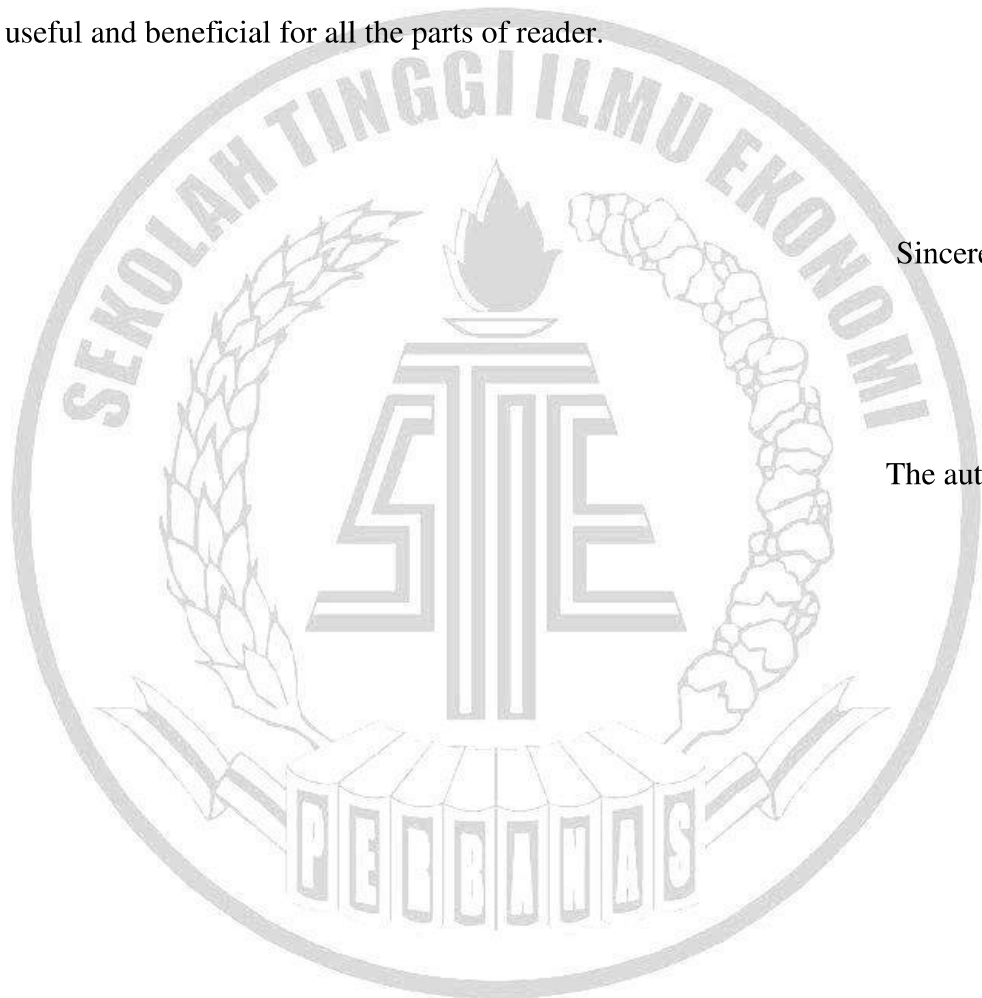


PREFACE

The author would like to thank to the Most Merciful, Jesus Christ who always blessed me. He gives opportunity and an idea to finish my research with title “An Investigation of the Theory of Planned Behaviour and the Role of Tax Amnesty in Tax Compliance”. My sincere thanks and appreciation are also given to all people who has advised, helped, and prayed for me in completing this research, they are:

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6. All of the people who had helped and supported me that I cannot mentioned one by one.

This research studied about Individual taxpayer's behaviour in tax noncompliance and the moderating effect of *Tax Amnesty*. This study categorized as combination research which is still needed to examine deeply. Since *Tax Amnesty* is one of recently *Tax Incentive*, it is considered to be supreme to moderate taxpayer's noncompliance. The author expects this research is going to be useful and beneficial for all the parts of reader.



Sincerely,

The author

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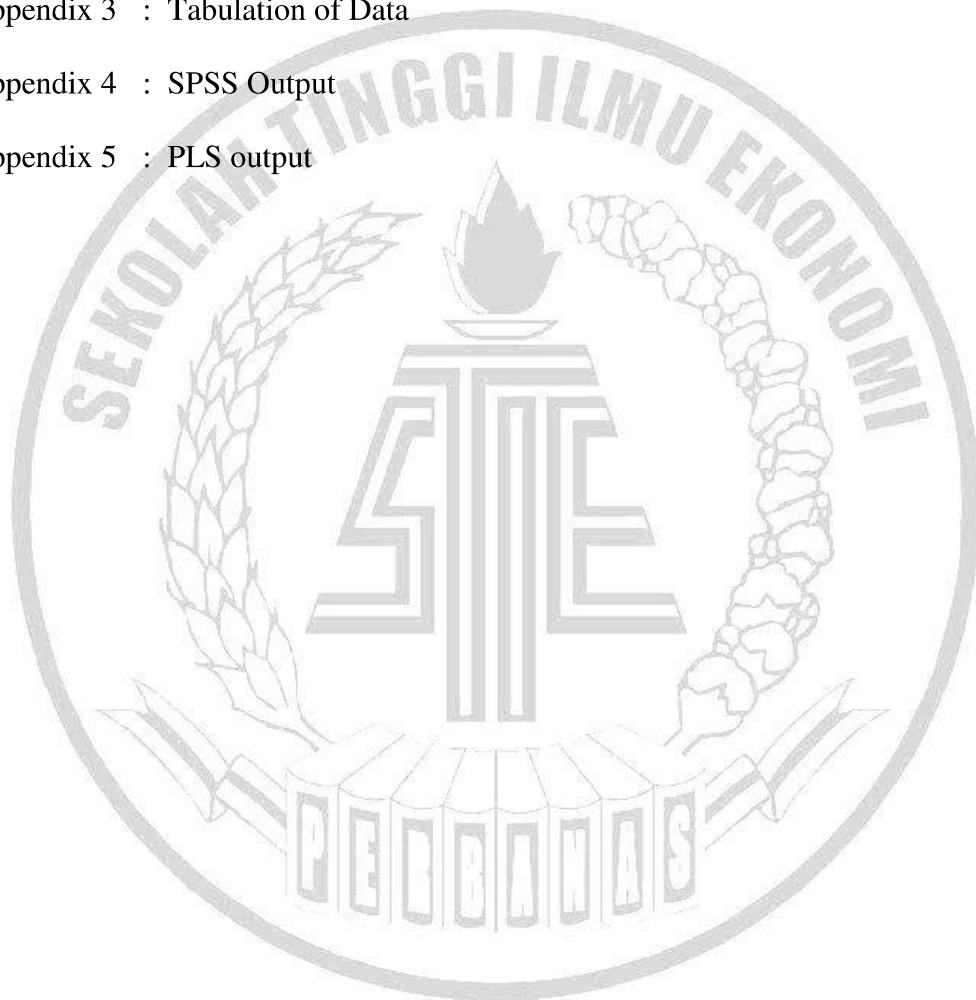
Appendix 1 : The Result of Previous Studies

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Appendix 4 : SPSS Output

Appendix 5 : PLS output



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ABSTRACT

The low of individual taxpayers' awareness have become the main problem of developing countries of tax aspect. Thus, this study aimed to examine the determinant factors of tax noncompliance using Ajzen's (1991) Theory of Planned Behaviour as a theoretical framework. Specifically, Tax Amnesty is added to the theory's constructs: attitude, subjective norms, and perceived behavioral control. Tax Amnesty is expected to be a moderating influence.

The population of this study is individual taxpayer in KPP Pratama Sukomanunggal. Based on convenience sampling method, the number of sample in this study are 145 samples. The data was analyzed using Structural Equation Modelling (SEM) with SmartPLS.3.0 and SPSS 21. The results indicated that first, attitude and subjective norms are significantly influence behavioural intention except perceived behavioural control. Second, the model including Tax Amnesty provides a significant influence of tax noncompliance in two constructs; attitude and subjective norms. However, the interaction effect of perceived behavioural control does not appear significantly.

Key words: *Taxpayers' awareness, Tax Noncompliance, Tax Amnesty, Theory of Planned Behaviour*