

ABSTRACT

THE INFLUANCE OF ATTITUDE, SUBJECTIVE NORMS, PERCEIVED BEHAVIOR CONTROL TOWARD BOARD TAX COMPLIANCE

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The purpose of this study is to obtain empirical evidence of the influence of attitude toward behavior, subjective norms, perceived behavioral control toward the cooperative taxpayer compliance

The data used in this study are primary data obtained from the questionnaire to the respondents, mainly to the board of corporatives in Bandarlampung who hold tax number (NPWP), using purposive sampling technique. Statistical analysis used was the analysis of structural Equation models using PLS software

The results of this study show that the attitude toward behavior has no direct influence on the cooperative taxpayer's intention to behave obediently. Subjective norms hypothesis influence significantly positive effect on intention to behave obediently supported. Intention to behave obediently hypothesis influence significantly positive on tax compliance supported. Perceived behavioral control statistically does not have a direct and positive influence on the taxpayer's intention to behave obediently. The result also show that perceived behavioral control has no direct influence on tax compliance

Keyword: Attitudes toward behavior, Subjective norms, and Perceived behavioral control