

VOLUNTARY TAX COMPLIANCE OF HOTELS TAXPAYER: DETERMINANTS, TRUST AND LEGITIMATE POWER

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Abstract

The purpose of this study was to provide empirical evidence regarding: (1) the effect of procedural justice and moral obligation to voluntary tax compliance,(2) the effect of trust in mediating influence between procedural justice and moral obligation to voluntary tax compliance,and (3) the impact of legitimate power in moderating influence of trust in the voluntary tax compliance.Collecting data in this study using a questionnaire. A total of 198 questionnaires were distributed to managers and / or accountant each hotel. 91 questionnaires were returned by respondents. 91 questionnaires that can be used in the analysis process. Data analysis in this study using SmartPls 3.0 Program. The results of this study indicate that procedural justice and moral obligations associated with the voluntary compliance of tax. The results also show that the mediating role of trust taxpayer. voluntary tax compliance occurs because of procedural justice and moral obligation lead to voluntary compliance through mediation mechanisms of taxpayer confidence and trust relationship between the taxpayer and the voluntary compliance taxpayer is not moderated by the legitimate power.

Keywords: Voluntary Tax Compliance, Hotels Taxpayer, Determinants, Trust and Legitimate Power.

1. Introduction

The realization of the reception area of the hotel tax continued to increase significantly. This is evident from the percentage increase in the amount of tax revenue from the hotel tax. West Lombok has a tax increase in the number of reception of the highest hotel in the amount of 58.76%, whereas the percentage increase in Mataram city has the lowest at 4.25%. Although the realization of revenue from the hotel tax increase, the amount of tax arrears from the hotel tax is also quite high. Hotel tax arrears of tax indicates that the level of tax compliance is still low. To achieve independence and to strengthen the structure of local revenues from local taxes, especially taxes hospitality, local governments should work to improve the compliance of taxpayers, particularly taxpayers hospitality. Tax compliance is not only based on enforced tax compliance, which are temporary, but also voluntary tax compliance. Voluntary tax compliance is needed to promote sustainable development, increasing voluntary tax compliance will affect the increase in tax revenues on an ongoing basis, because it is not based on coercion or threat of punishment. Therefore, research is important in the effort to explore the factors that affect the voluntary tax compliance to the taxpayer in the local government (West Lombok, Central Lombok, North Lombok and Mataram City), the slippery slope theory perspective.

To improve voluntary tax compliance there are several factors that can explain them is procedural justice, moral obligation, the trust of taxpayers, and legitimate power. According Ivancevich, et al. (2006: 161) procedural justice refers to the perceived fairness of the organization's processes and procedures are used for decision making and resource allocation. According to Murphy (2004) that the key to create confidence is to act or behave in a fair on every citizen. This argument is the central conclusion of the literature on procedural justice. Procedural justice concerns the perceived fairness of the procedures applied in the decision by the Department of revenue.

This phenomenon has become common knowledge in the community, both nationally and on the island of Lombok, this may affect the assessment of the tax payers in particular local government offices as an interpreter income tax collection area neutrality in decision-making procedures. Therefore, if the public or taxpayer argued that the revenue agency to act fairly and impartially and taxpayers are treated well, then taxpayers will be willing to comply with its obligations as a taxpayer. In line with the

above arguments, the research conducted by Dijke and Verboon (2010) provides empirical evidence that procedural justice effect on voluntary compliance by taxpayers. Dijke et al. (2010), Verboon and Dijke (2012), Sari and Mangoting (2014) and Gobena and Dijke (2016) in line with the above findings that procedural justice effect in improving voluntary compliance. Different results found by Ratmono (2014), that procedural fairness does not have a direct impact on voluntary compliance by taxpayers, because the procedure is perceived as fair by the taxpayer to increase confidence in the tax authorities and subsequent confidence in the tax authorities improve voluntary tax compliance.

The belief is rational variables that provide a basis for doing voluntary cooperation (Kastlunger et al., 2013). This means that the taxpayer trust plays an important role in understanding why procedural justice can stimulate voluntary tax compliance. High procedural fairness will increase the confidence of the taxpayer against the Department of revenue, so that taxpayers will be willing to comply with their obligations to pay taxes. In line with the above opinion Hofmann, et al. (2014) and Gobena and Dijke (2016) found empirical evidence that confidence in the tax authorities have a role in promoting voluntary compliance.

Dijke and Verboon (2010), and Dijke et al. (2010) investigated the effects of the taxpayer trust as mediating variables and justice procedure as independent variables on voluntary compliance. The results of this study found empirical evidence that the confidence of taxpayers to the tax authorities is crucial in improving voluntary compliance by taxpayers. Gobena and Dijke (2016), Ratmono (2014) and Verboon and Dijke (2012) in line with the above findings that procedural justice effect in improving voluntary compliance.

Another factor that affects the voluntary tax compliance is a moral obligation. Ajzen (2002) states that ethics, the principle of life, and guilt is a moral obligation of every person in carrying something. Moral obligation can not be imposed, but the moral obligation arising from the conscience and consciousness of every individual. If the individual has a moral obligation on the importance of the role of taxes in improving the construction, of course, taxpayers will voluntarily comply with tax obligations (voluntary tax compliance). Results of research conducted by Mustikasari (2007), Hidayat and Nugroho (2010), Sanjaya (2014), Layata and Setiawan (2014), as well as Rahayu et al. (2015) find that significant influence between moral obligation on tax compliance.

Kirchler et al. (2008) in theory slippery slope states that, national norms were implemented in tax laws, giving power to the tax authorities in tax purposes. Although the Department of revenue has been given the power to levy taxes, tax compliance can not be separated from the individual or community trust to the office of the revenue. If the taxpayer confidence in the office of declining revenues would lead a moral obligation or individual norm will decrease and will have an impact on voluntary tax compliance, so that it can be said that the confidence of taxpayers may mediate the influence of moral obligation and voluntary tax compliance.

Results from several studies have shown empirical evidence of the role of legitimate power in influencing tax compliance (voluntary tax compliance). Kastlunger et al. (2013) find empirical evidence that the legitimate power having a positive effect in increasing the confidence required to effect voluntary compliance by taxpayers. Furthermore, Hofmann et al. (2014) and Gangl, et al. (2015) found results that power legitemasi effect on tax compliance that is based on trust, voluntary cooperation and climate services provided by the tax authorities. Therefore, it can be concluded that the legitimate power affect on voluntary tax compliance. Different results found by Gobena and Dijke (2016) that the legitimate power to moderate the influence of trust in voluntary compliance, if the confidence level of the taxpayer to the tax authorities is low. This is due to that procedural justice has influence with the voluntary tax compliance through the mediation of trust.

This study developed a research conducted by Gobena and Dijke (2016), which examines the effect of procedural justice on voluntary compliance in the mediation by the trust. Differences of this study with previous research lies in the variables are built and selected research object. The novelty of this study, first, this study explores the role of moral obligation in connection with the trust and legitimate power to the voluntary tax compliance. Second, the object of this study is the taxpayer hotels in West Nusa Tenggara, especially on the island of Lombok (West Lombok, Central Lombok, North Lombok and Mataram) that relies on tourism as a source of revenue. Therefore, local governments must seek to optimize the potential for revenue generation from the hospitality tax. Beside that also the relatively few that make the island of Lombok as the research object of voluntary tax compliance. Lastly, this study uses a structural model measurements (PLS-SEM) that reflect the construct into the

indicators, thus providing optimal implications in prediction accuracy and provide a clearer picture of the phenomenon under study.

By building awareness of the taxpayer through the aspect of procedural justice, moral obligation and trust of taxpayers, it is expected that taxpayers voluntarily comply with tax obligations and no longer by coercion. Therefore, to build awareness of the taxpayer, the efforts need not be done by force but through voluntary tax compliance through procedural justice, moral obligation, trust and legitimate power.

Based on the above phenomenon, the purpose of this study was to provide empirical evidence regarding: (1) The effect of procedural justice and moral obligation to voluntary tax compliance. (2) Effect of trust in mediating influence between procedural justice and moral obligation to voluntary tax compliance. (3) Effect of legitimate power in the moderating influence of trust in the voluntary tax compliance.

This study is expected to be a reference for research in the field of public sector accounting regarding voluntary taxpayer compliance. Theory Slippery Slope used in this study, to argues that trust as a result of procedural justice and moral obligation to interact with legitimate power which later formed the voluntary tax compliance. This study is also expected to contribute integrate prevention by using a psychological approach to improve tax compliance.

The results of this study are expected to provide information and references for the office of revenues, taxpayers and local governments. (1) For the Department of revenue in formulating appropriate strategies to increase voluntary taxpayer compliance. In relation to the moral duty of procedural fairness, trust the taxpayer, and legitimate power. Therefore, the Department of revenue is expected able to increase the confidence of the taxpayer through the application of procedural fairness and moral obligation. (2) For taxpayers, to raise awareness of taxpayers regarding the important role of taxes in improving the welfare of the community and provide insight for taxpayers that tax compliance is not only based on the compliance of coercion but also tax compliance can be viewed from the aspect of psychology (voluntary compliance) , so that taxpayers can exercise the functions of control over the implementation of tax laws. (3) For the local government, with the increase in voluntary tax compliance will result in an increase in revenue.

This research is expected to be considered and input for the government in the formulation and tax laws, namely: UU No. 42 2009 on local taxes and levies, by combining the trust and power of the tax authorities in improving voluntary compliance of taxpayers , This is because the taxpayer trust is very important in improving voluntary compliance by taxpayers.

2. Theoretical Framework and Hypotesis Develovment

Theory Slippery Slope, Kirchler et al. (2008) suggested the theory slippery slope framework, which states that the taxpayer is likely to be obedient when there is a confidence in the tax authorities or also the power of the tax authorities to regulate and prevent tax evasion. The combination of confidence in the tax authorities and law enforcement can effectively lower the tax noncompliance.

This model is described by the three-dimensional graphics. The third dimension is the theory slippery slope framework is the power of authorities, trust in authorities. Compliance in the theory slippery slope framework is divided into two, namely the enforced tax compliance and voluntary tax compliance.

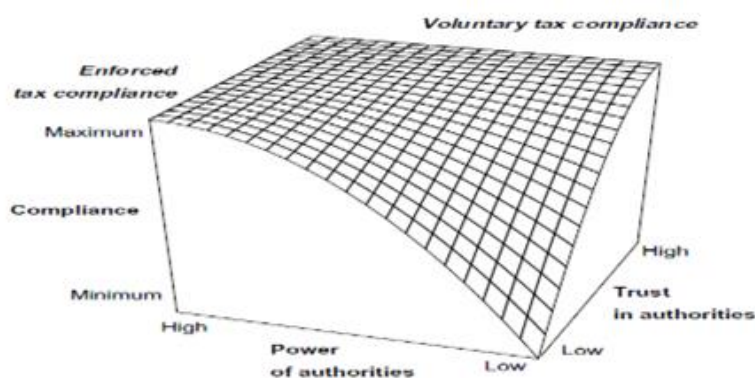


Figure 1.Theory Slippery Slope

Theory slippery slope used in this study to justify the role of taxpayers in confidence increasing voluntary tax compliance. In theory it was revealed that the taxpayer will tend compliance (voluntary tax compliance) if there is a confidence in the tax authorities. The role of trust in promoting (voluntary tax compliance) is suspected to be affected by several factors, including the moral obligation and procedural fairness. Therefore, in this study, the authors will explore the role of moral obligation and procedural fairness in improving the (voluntary tax compliance).

2.1 Procedural Justice Effect on Voluntary Tax Compliance.

According to the theory slippery slope that as long as the strength / power of tax authorities to reflect a justice (fairness) to taxpayers, it is not considered negativ by the taxpayer. This means that the

tax authorities are implementing policies or use the power of the fair will increase voluntary tax compliance. Taxpayers will be willing to comply with the tax authorities, if the tax authorities apply fair procedures. This effect is described referring to the idea that the taxpayer expects fair procedures to ensure the long-term results, thus increasing the willingness of taxpayers to comply with their tax obligations (voluntary tax compliance) (Dijke & Verboon, 2010). Furthermore, several studies like Verboon and Dijke (2012), find empirical evidence that procedural justice positive impact and significant on tax compliance. The higher the procedural fairness of taxpayer, compliance will be higher.

The results of empirical studies conducted by Ratmono (2014) found that the influence of procedural justice on voluntary tax compliance is not significant, meaning that procedural fairness is not striving toward voluntary compliance taxes directly but mediated by the trust, while Gobena and Dijke (2016) find empirical evidence that procedural fairness significant effect on voluntary tax compliance if legitimate power is low. This means that procedural justice has an important role in fostering voluntary tax compliance.

The procedure is considered more fair when taxpayers are allowed to voice their opinions in making decisions and when the authorities make decisions accurately and without regard to the interests. In its application by the tax authorities, procedural justice is often the case that one application, in which the tax authorities are still discriminating taxpayers in applying the rules. This is because the person is not treating the office of assessable income fairly, because there are elements of corruption, collusion and nepotism. Unfair treatment by the Department of this revenue will decrease the voluntary tax compliance, and when the revenue Department implement procedures that fair to taxpayers will improve voluntary tax compliance. Therefore, voluntary tax compliance increases when increasing procedural fairness, and voluntary tax compliance would fall as low procedural justice. Based on these hypotheses can be formulated as follows:

H₁: procedural justice effect on voluntary tax compliance.

2.2 Taxpayers Trust Mediating Effect Between Procedural Justice Against Voluntary Tax Compliance.

Procedural justice concerning the perceived fairness of the procedures used in decision-making and the benefits perceived by the public. In the slippery slope theory argued that procedural justice

refers to the process of resource distribution. Within the framework of the theory of Slippery slope, trust the taxpayer is a variable that can explain the voluntary tax compliance. If the taxpayer confidence in the government / high Revenue Service, the voluntary tax compliance will also be high.

Murphy (2004) argues that if people believe in the authority that the authority to do justice and treats its citizens well, then the taxpayer believes that the authorities develop a long-term commitment and will do the regulations made by the government / tax authorities. This means that if the Department of Revenue to be fair to the taxpayers, without distinction of the taxpayer, the taxpayer confidence level in the Department of Revenue will increase and will impact on voluntary tax compliance.

Dijke et al. (2010) found results that procedural justice affects the confidence and the outcome variable (voluntary compliance). In another study Dijke and Verboon (2010) found empirical evidence that justice procedures have indirect effects on tax compliance, but mediated by the trust and significant effect on voluntary compliance by taxpayers. Ratmono (2014) and Gobena and Dijke (2016), as well as Sari and Mangoting (2014), in line with results found by Dijke and Verboon (2010) that procedural justice effect on voluntary compliance by taxpayers mediated by the trust.

The low confidence in taxpayers towards Department of Revenue suspected of being caused, because of procedural justice carried out by the Department of revenue that still discriminate against taxpayers. Therefore, to increase the confidence required to tax authorities, tax authorities should be fair and apply procedural justice to taxpayers, so it will have an impact on the improvement of voluntary tax compliance and if the office of income implement procedures that will unfairly result in a decreased level of confidence of taxpayers in Department of revenue, and will affect the reduction of voluntary tax compliance. Thus, this hypothesis is as follows:

H₂ : Taxpayer trust mediating effect of procedural justice on voluntary tax compliance.

2.3 Effect of Moral Obligation To Voluntary Tax Compliance.

Moral obligation is an individual norm owned by individual taxpayers with regard to the actions that have a positive value in the eyes of the public in general in fulfilling their tax obligations (Mustikasari, 2007). Kirchler et al. (2008) in the theory slippery slope argues growing moral reasoning is more likely related to the voluntary tax compliance.

Direct influence of moral obligation towards voluntary compliance has been shown to have a significant effect as the result of empirical test conducted by Mustikasari (2007), Hidayat and Nugroho (2010), Layata and Setiawan (2014) and Sanjaya (2014), which prove that every taxpayer who has moral good with a positive outlook on taxes and tax regarded as a positive obligation then it will will increase taxpayer compliance in paying taxes. It is in line expressed by Rahayu et al. (2015) that the moral obligation to have a positive influence on tax compliance.

Corruption, collusion, and nepotism in most developing countries including Indonesia, can affect the moral obligation of the taxpayer. Taxpayers expect cash taxes paid properly utilized for the welfare of the people. In other words, the incidence of cases of tax corruption and lack of transparency of the authority will impact on the moral obligation of the taxpayer to pay taxes and will result in a decrease in voluntary tax compliance, and if the moral obligatoon of the office of the high income in carrying out the tax code, could raise a moral obligation of taxpayers to comply with tax obligations, thus voluntary tax will increase compliance.

From the arguments above it can be concluded that the moral obligation to motivate individuals to pay taxes that can be expressed as the attitude of tax compliance. Therefore, structured hypothesis as follows:

H₃: Moral obligation effect on voluntary tax compliance.

2.4 Taxpayers Trust Mediating Effect Between Moral Obligation To Voluntary Tax Compliance.

Theory Slippery slope to argue that moral reasoning is growing more likely related to the voluntary tax compliance. By definition tax purposes is for the greatest prosperity of the people (Sari, 2013: 28). To get to the prosperity of the people the necessary funds are not small. As social beings, giving something that belongs to social goals is a necessity. Not a law obliging, but a call from the heart the legislation. Hence moral action means action without compulsion is an action that did not inspire resistance.

The previous study examining the effects of belief mediation by a moral obligation to of voluntary tax compliance give evidence or the results are still relatively limited. Direct influence of moral obligation and voluntary compliance has been shown to have a significant effect as the result of empirical test conducted by Rahayu et al. (2015) and Mustikasari (2007), which prove that every

taxpayer who has good morals with a positive outlook on taxes and tax regarded as a positive obligation then it will increase taxpayer compliance in paying taxes.

Moral obligation is part of the norm of individuals who have an indirect influence by voluntary compliance, but is mediated by the trust. Therefore, researchers assume that the moral obligation will affect the voluntary compliance of taxpayers mediated by the taxpayer to the office of the trust income. Based on the above it is arranged hypothesis as follows:

H₄: Taxpayer trust mediating effect of moral obligation on voluntary tax compliance.

2.5 Role of Legitimate Power in Relation to Taxpayers Trust Against Voluntary Tax Compliance.

Kirchler et al., (2008) in theory slippery slope suggests that the tax authorities have a legitimate power, treat the taxpayer as equal partners and to position it self as an advisor in the implementation of tax laws, the taxpayers will trust to the tax authorities and responds with returns that compliance. authority Legitimate should be able to increase trust by providing satisfactory services to the taxpayer because it will lead to voluntary compliance. Kastlunger et al., (2013) find empirical evidence that the legitimate power having a positive effect with confidence in the tax authorities in improving voluntary compliance by taxpayers. It is in line dictated by Gangl et al., (2015) that the legitimate power having a positive effect on trust, which may explain how the tax authorities can improve voluntary compliance. More Gangl et al., (2015) explains that in some northern European countries show that the tax authority has a high power and high confidence showed a high tax compliance. According Kirchler et al., (2008) Power is divided into two, namely the coercive power and legitimate power.

Hofmann et al., (2014) found coercive power effect on enforced tax compliance while legitimate power effect on voluntary compliance by taxpayers based on trust in the tax authorities. Different results found by Gobena and Dijke (2016) that procedural justice has a significant impact on voluntary compliance mandatory through knowledge-based trust if legitimate power is low.

Legitimate power would strengthen the relationship between trust in the voluntary tax compliance when the low legitimate power and taxpayer trust is high and when the legitimate power of high and low taxpayer trust. This is because when the trust of taxpayers against the office of the high income power of the office of the income must be reduced means that the Department of revenue

reducing its oversight functions to taxpayers, because if the legitimate power of high or supervision that are too tight conducted by the Department of revenue in the condition level of confidence mandatory high taxes, taxpayers assume that the Department of revenue does not trust the taxpayer and will reduce the level of trust of taxpayers and vice versa if the confidence of taxpayers lower against the Department of revenue the legitimate power held by the office of the revenue should be increased or supervision should be enhanced to improve voluntary tax compliance. Therefore, the formulation of a hypothesis as follows:

H₅: Legitimate Power moderating effect taxpayers trust on voluntary tax compliance

3. Research Methods

3.1 Samples

The sampling technique was conducted nonprobability sampling method with sample measurement using purposive sampling, the sampling technique with a certain consideration. (Sugiyono, 2014: 126). In this study, The sampling criteria are (1) hotel which has legal entity or corporate taxpayers, because usually the company / hotel has accounting formal information system, so it is possible to draw up his tax reporting. (2) respondents in the download is the hotel manager and the accounting department, because the manager and the accounting department is the person directly involved in the preparation of the financial statements of the company or the hotel, including the preparation of corporate taxation / hotel, in order to obtain a sample of 198. The data gathering this study used a questionnaire. A total of 198 questionnaires were distributed to managers and / or accountant each hotel.

3.2 Variable Measurement

Procedural Justice (KP) Measurement. According Ivancevich, et al., (2006: 161) procedural justice refers to the perceived fairness of the organization's processes and procedures are used for decision making and resource allocation. Procedural justice referred to in this research is the treatment of the income of the taxpayer's office, that the Department does not discriminate income taxpayers in tax laws apply. Procedural justice indicator in the adoption of Murphy (2004), namely: (1) The tax authority gives equal treatment to all taxpayers (2) The tax authorities obtain information in making decisions.

(3) The tax authority being true to the taxpayer (4) The tax authorities consider the concerns of citizens in decision making. (5) The tax authority concerned about the position of the taxpayer. (6) The tax authority to be fair in making decisions. (7) The tax authorities respect the rights of individuals as citizens. (8) The tax authority to protect the rights of citizens. (9) The tax authorities treat the taxpayer as a person who can be trusted. (10) The tax authority to consult on how to provide convenience to taxpayers in meeting their obligations. (11) The tax authorities trying to improve the taxation system in order to provide convenience to the taxpayer. All were questionnaires measured using a scale interval (semantic differential), 1 to 7.

Moral Obligation (KM) Measurement. According to Mustikasari (2007) is a moral obligation of individual norms that are owned by individual taxpayers with regard to the actions that have a positive value in the eyes of the public in general in fulfilling their tax obligations. Indicators developed moral obligation of Mustikasari (2007), namely: a) harm others / region, b) participation as a taxpayer and c) attitude one should have. All were questionnaires measured using a scale interval (semantic differential), 1 to 7.

Taxpayer Trust (KY) Measurement. According to Robbins and Judge (2007: 97) trust is positive expectation or hope that others will not be through words, actions and policies, acting as opportunistic. The term refers opportunistic default risk and vulnerability in the trust-based influence. The belief that the purpose of this research is the belief taxpayer to the Department of revenue. Confidence indicators measured by Mc. Allister (1995): (1) The tax officials do the job with professionalism and dedication. (2) The tax officials have the track good record, so there is no excuse for not believe them. (3) Taxpayers feel confident with tax officials, it will not harm business taxpayers with sloppy work. (4) Most taxpayers do not protect a friend from the tax authorities, because the respect and trust of taxpayers to the tax authorities. (5) The taxpayer interact with the Department of Revenue, for the Department of Revenue can be trusted. (6) If the taxpayer to know more about the tax officials, on the background of tax officials, taxpayers would be more concerned and monitoring the performance of tax officials. All were questionnaires measured using a scale interval (semantic differential), 1 to 7.

Legitimate Power (KL) Measurement. According to Robbins and Judge (2007: 132) power legitimate is that symbolizes the power of formal authority to control and utilize the resources of the organization.

Legitimate power in question in this research is the authority possessed by the Agency in accordance with the income tax laws, namely: the power to detect tax fraud, tax crimes combat power in an efficient manner, and oversight to the taxpayer. Indicators of legitimate power in the adoption of Kastlunger et al., (2013), namely: (1) The tax evasion detected in large quantities. (2) The tax authorities to combat tax crimes in an efficient manner. (3) The tax evasion will be detected by the Department of revenue. (4) The tax authority supervision to the taxpayer. (5) The tax authority has the knowledge and competence to detect any tax evasion. All were questionnaires measured using a scale interval (semantic differential), 1 to 7.

Voluntary Tax Compliance (KSW) Measurement. Simanjuntak and Mukhlis (2012: 84) describes the voluntary compliance is include awareness raising to be subject to tax laws and at the same time subject to applicable tax administration without the need to be accompanied by measures the activity of the Department of revenue. Voluntary tax compliance in question in this research is the awareness of hotel tax payers to fulfill tax obligations without any threat of sanctions, penalties and inspection of the Department of revenue. Indicators of voluntary compliance on the adoption of Kirchler and Wahl (2010) as follows: When the hotel to pay taxes according to the provisions of tax laws, the hotel do (1) pay taxes voluntarily. (2) Do not evade taxes. (3) Because it is something that must be done. (4) Do the tax audit. (5) In order to support the state and other citizens (6) Eager to contribute to the increase in revenue. (7) Since it is reasonable to do. (8) Since it is an obligation as a taxpayer. (9) Effect of other tax payers. (10) Because it is the right thing. All were questionnaires measured using a scale interval (semantic differential), 1 to 7.

3.3 Data Analysis Methods

Data obtained from this study will be processed using data analysis techniques Partial Least Square (PLS). According Ghozali (2008: 419) Partial Least Square (PLS) is a analytical method powerful therefore not based on many assumptions. This study uses PLS as the technique of data analysis software SmartPLS Version 3.0. According Ghozali and Latan (2015: 5) method PLS has its own advantages such as: data does not have distribution a multivariate normal (an indicator of the scale categories, ordinal, interval until the ratio can be used on the same model) and the sample size should

not be large. Although PLS is used to confirm the theory, but it can also be used to describe the presence or absence of influence between the latent variables.

4. Results And Discussion

4.1 Result

Validity Test

Assessing the Outer Model, Test conducted at the outer model is (a) Convergent Validity. Convergent validity value is the value of the loading factor on the latent variables with their indicators. (b) Discriminant Validity, this value is the value of cross loading factor that is useful for testing whether the construct has adequate discriminant that is by comparing the value of the loading on the intended constructs must be greater than the value of the loading with the other constructs in the model. Models have sufficient discriminant validity if the root of AVE for each construct is greater than the correlation between the construct with other constructs in the model. (Abdillah and Jogiyanto, 2015: 196). (c) Composite Reliability is a measure of the true value of the reliability of a construct (Abdillah and Jogiyanto, 2015: 196).

Convergent Validity, convergent validity test is views of the model measurements using reflective indicators assessed based on loading factor, recommended value of each indicator must be above 0.6. This means that the probability of an indicator in a construct into the other variable is lower than 0.6 so that the probability of the indicators are converging and entered in constructs in a larger purpose, namely over 60 percent. In this study there were five constructs by the number of indicators between 3 to 11 indicators using measurement scale of 1 to 7. The following are the results of a test of convergent validity.

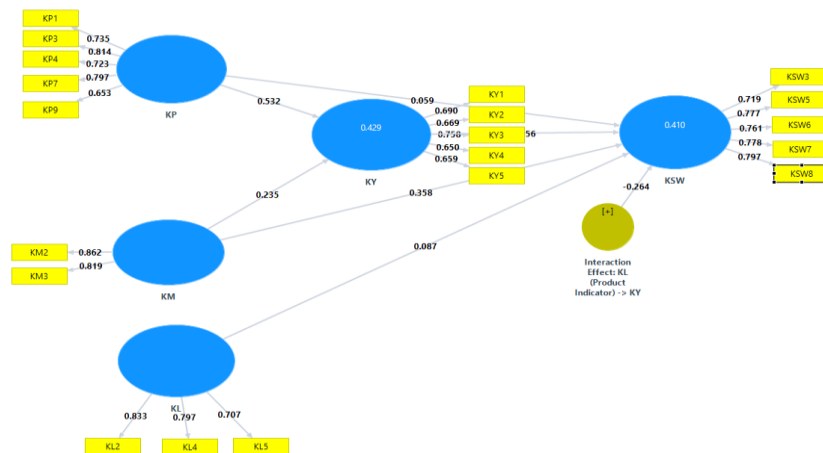


Figure 2 Results Calculation algoritma PLS

Referring to Figure 2 can be seen loading factor for the indicators on the latent variables of procedural justice (KP) of 11 indicators remaining 5 indicators, KP2, KP5, KP6, KP8, KP 10 and KP 11 at the drop of a model for the following figures 0.6. These indicators do not meet the validity Convergen established that is equal to 0.6. The results of the evaluation of the outer model's power latent variable indicator of legitimate power (KL) KL1 and KL3 remove it from the model, while the confidence of taxpayers (KY) at the drop of a model 1 KY6 indicators such as <0.6 or substandard Convergen validity which have been in charge is 0.6. Latent variable voluntary compliance by taxpayers (KSW) in drop one indicator that is KSW4, KSW4 at the drop of a model for the validity konpergen KSW4 indicators are below validity Convergen the required which was 0.6. Therefore, the results are shown in Figure 2 indicates that the test results loading factor against all the indicators have factor loading <0,6.

Based on the results presented in Figure 2 show that the test results loading factor against all the indicators have factor loading <0,60. Those values have met the test of convergent validity. According Ghozali and Latan (2015: 37) Values expected loading factor of 0.7. However, at the stage of research pengembangan scale, loading 0.5 to 0.6 can still be accepted. Thus, it can be concluded that these indicators are declared valid and may be accepted as a measure of latent variables of the study.

Discriminant Validity Test, Measurement diskriman validity of the measurement model assessed by comparing the root of AVE of a construct should be higher than the correlation between the latent variables or by looking at the cross loading construct measurements. In the table cross loading seen

that each of the indicators in a construct will vary with indicators in other constructs and accumulate in the construct in question. Rated cross loading in Table 1 indicate the validity diskriman good because the correlation indicator of construct higher than the value of the correlation indicator of other constructs. Rated cross loading are presented in Table 1 below:

Table 1. Values Cross Loading

INDIKATOR	KL	KM	KP	KSW	KY
KL2	0,833	0,089	0,482	0,352	0,484
KL4	0,797	0,145	0,368	0,259	0,520
KL5	0,707	-0,033	0,313	0,165	0,452
KM2	0,149	0,862	0,306	0,474	0,355
KM3	0,016	0,819	0,301	0,375	0,364
KP1	0,438	0,281	0,735	0,378	0,498
KP3	0,482	0,214	0,814	0,252	0,560
KP4	0,319	0,162	0,723	0,151	0,390
KP7	0,412	0,383	0,797	0,513	0,480
KP9	0,194	0,265	0,653	0,251	0,325
KSW3	0,151	0,355	0,320	0,719	0,277
KSW5	0,354	0,308	0,342	0,777	0,527
KSW6	0,302	0,318	0,386	0,761	0,425
KSW7	0,192	0,536	0,303	0,778	0,386
KSW8	0,337	0,416	0,340	0,797	0,414
KY1	0,354	0,401	0,384	0,409	0,690
KY2	0,397	0,069	0,494	0,404	0,669
KY3	0,521	0,247	0,494	0,336	0,758
KY4	0,316	0,467	0,374	0,272	0,650
KY5	0,520	0,290	0,366	0,410	0,659

Source: Appendix 1

Based on Table 1 above shows the validity diskriman good because the correlation indicator of its construct higher than the value of the correlation indicator to construct another example loading factor KL1 is equal to 0833, the number is higher than the loading factor and construct another, namely Km1 at 0.089, KP1 amounted to 0,482, KSW1 amounted to 0.352, and KY1 at 0.484. So also happens to construct KM, KP, KSW, and KY. Indikatomya higher correlation to the correlation indikatomya konstruknya own compared to other constructs. So we can conclude that predicts latent constructs indicators on the block better than the indicator in the other block.

Reliability Test

Consistency test of the indicators in the latent variable done with the reliability test. Reliability test can be measured by the value of composite reliability. To be able to say a construct reliable, then the value reliability of composite must be greater than 0.70. Although the value of 0.50 is acceptable.

Table 2. Value Composite Reliability

	Composite Reliability	Keterangan
KL	0,823	Reliabel
KM	0,828	Reliabel
KP	0,862	Reliabel
KSW	0,877	Reliabel
KY	0,816	Reliabel

Source: Appendix 2

From the output SmartPLS above, shows that the legitimate power constructs (KL), moral obligation (KM), procedural justice (KP), voluntary compliance by taxpayers (KSW), and the confidence of taxpayers (KY) has a value composite reliability above 0.8 so that it can be stated that the measure used in this study had good reliability.

Assessing Inner Model

R-Square. Inner models describing the relationship between latent variables based on a substantive theory. Model structural evaluated using R-square for constructs. endogenous The results of the R-square described on the endogenous variables should be above 0,33 so that it can be stated that the construct endogenousnya moderat / well (Ghozali and Latan, 2015: 81).

Table 3. The value of R Square

	R Square
KSW	0,410

Source: Appendix 2

Based on the above table, value of R-square voluntary taxpayer compliance constructs (KSW) is equal to 0.410. This means that the legitimate power (KL), a moral obligation (KM), procedural justice (KP), and the confidence of taxpayers (KY) is able to explain the construct of voluntary compliance by taxpayers (KSW) by 41% while the rest of 59% explained by other variables.

Goodness of Fit Test. Goodness of fit is measured using Prediction relevance (Q square). This test is performed to determine the predictive capability of the model. calculations Q-square can be calculated using the formula:

$$\begin{aligned}
 Q^2 &= 1 - (1 - R^2)^2 \\
 &= 1 - (1 - 0,410)^2 \\
 Q^2 &= 0,168
 \end{aligned}$$

Q² Values obtained at 0.168 or 0 < Q-square value, so it can be declared a model structural had predictive relevance of 0.168. Thus it can be said predictive capability of the model struktural built in the study have relevance predictive.

Hypothesis Testing Results

To test the hypothesis, the t-statistic values resulting from output SmartPLS compared with t-table value, output SmartPLS is estimated latent variables is linear agrerat of indicators. Criteria testing the hypothesis with a significance level (α) of 5% is determined as follows:

1. If $t > t$ table, which is more than 1.96, then the hypothesis is accepted.
2. If $t < t$ table, which is less than 1.96, then the hypothesis is rejected.

The value of t-statistics obtained from the bootstriping can be seen in the table path coefficient that shows thevalue of statistical significance, which are shown in the following table:

Table 4. Testing Hypotheses based Path Coefficients

	Original Sample (O)	T Statistics (O/STERR)	Hipotesis	Keterangan
KP -> KSW	0,059	0,506	H ₁	Hypothesis rejected
KP -> KY	0,532	6,379	H ₂	Mediation test
KM -> KSW	0,358	4,117	H ₃	Hypothesis accepted
KM -> KY	0,235	2,580	H ₄	Mediation test
KY -> KSW	0,256	2,079		
KL -> KSW	0,087	0,798	H ₅	Moderation test

Source: Appendix 3

Based on Table 4 above the first hypothesis in studies that procedural justice effect on voluntary tax compliance is rejected, it is indicated with a t-statistic value 0.506 < 1.96 (t-table). The third hypothesis which states affect the moral obligation of voluntary tax compliance is accepted, this is evidenced by the value of t-statistic 4.117 > 1.96 (t-table). To test this hypothesis the second and fourth first tested the mediation, while the fifth hypothesis test for moderation.

Mediation test. To test the mediating effect of mediating variables in this study conducted by the multiplication approach undertaken by Sobel test. According Solimun (2011) there are two types of mediation are complete mediation and partial mediation. Complete mediation occurs if the relationship between exogenous variables on significant mediating variable, the variable relationship

mediation of endogenous variables significant and direct relationship between exogenous variables on endogenous variables become insignificant. Partial mediation occurs if the relationship between the exogenous variables to significant mediating variables, variables mediating variables into significant endogenous and exogenous variables into significant endogenous variables, where the coefficients between exogenous smaller (down) after mediation.

Testing the second hypothesis mediation with the test method of multiplication is done by using a script Sobel (Ghozali, 2013: 244): and the full results are presented in appendix 4. Summary Sobel test results are presented below:

Table 5. Summary of Sobel Test Results

Variable	Value	Z	Sig(two)	Hipotesis	Information
KP>>KY>>KSW	0,222	3,5702	0,0004	H ₂	Hypothesis accepted
KM>>KY>>KSW	0,354	3,129	0,0018	H ₄	Hypothesis accepted

Source: Appendix 4

Based on the above test results Sobel H₂ is received, where the indirect effect of procedural justice to the of voluntary tax compliance significant influence with a significance level of 0.0004.

Test mediation fourth hypothesis, the taxpayer trust mediating influence between moral obligation to the voluntary tax compliance. Based on the above test results Sobel H₄ is received, where the indirect effect moral obligation to the of voluntary tax compliance significant influence with a significance level of 0.0018.

Moderation test. Moderating variables are variables that have a dependency (contingent effect) strong relationship dependent variable (endogenous) and independent variables (exogenous). The purpose of moderating variables that affect or change the initial relationship between the independent variables (exogenous) and the dependent variable (endogenous). In this study, the moderating variables that legitimate power that will be tested for latent constructs a relationship of trust taxpayers against voluntary taxpayer compliance.

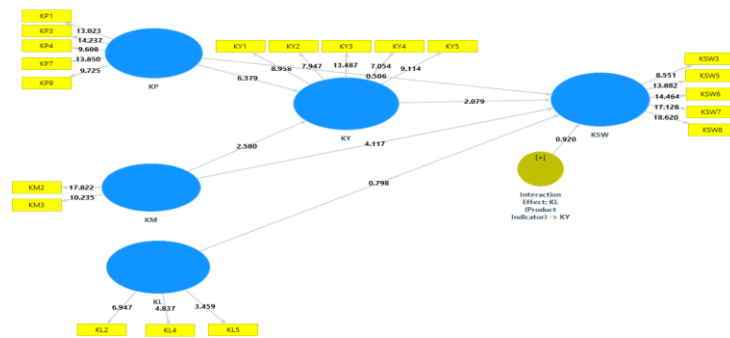


Figure 3: Diagram included track after interaction effects

Track diagram results after interaction variable is formed from variable moderation legitimate power and taxpayer confidence variable as a predictor of the voluntary compliance of taxpayers included in the model are presented in Figure 3 above. After the interaction variables entered into the model, will now be known whether a moderating variable variable legitimate power with significant influence on the trust relationship to the taxpayer and the taxpayer voluntary compliance by the t-statistics generated. Following the results of the statistical value of T-structural model with moderation legitimate power.

Table 6. Hypothesis is based on Total-effect

	Original Sample (O)	T Statistics (O/STERR)	Hipotesis	Keterangan
KY * KL -> KSW	-0,264 (b ₃)	0,920	H ₅	Hypothesis rejected
KL>KSW	0,087 (b ₂)	0,798		
KY>KSW	0,256 (b ₁)	2,079		

Source: Appendix 3

Fifth hypothesis in this study that states the role of legitimate power in relation to the trust of taxpayers against voluntary tax compliance. Based on the result of moderation in table 8 above it can be seen the significant value of the moderating effects of 0.920, so it can be concluded H₅ was rejected.

4.2 Discussion

Procedural justice effect on voluntary tax compliance (H₁). Results of testing the first hypothesis in this study stated that procedural justice effect on voluntary tax compliance rejected. This is evidenced by the original sample values of 0.059 and the value of t-statistic of 0.613 is smaller than t-table (5% significance level = 1.96), suggesting that procedural justice (KP) had no significant effect

on voluntary tax compliance. Thus, the first hypothesis in this study was rejected. This means that the higher the procedural fairness applied by the revenue department was not able to increase voluntary tax compliance.

The results of this study do not support the results of research conducted by Dijke & Verboon (2010) and Verboon and Dijke (2012), as well as the Sari and Mangoting (2014) who found empirical evidence that procedural fairness positive impact and significant tax compliance. This means that the more equitable revenue department treats taxpayers, then taxpayer will be more obedient voluntarily (voluntary tax compliance).

Lack significance direct influence of procedural justice on voluntary compliance by taxpayers due to: first, procedural justice interact with taxpayer confidence in improving voluntary compliance by taxpayers. This is proved by the significant indirect effect on the influence of procedural justice (voluntary tax compliance), as presented in the above Sobel test. Therefore, these results consistent with the results of research conducted by Ratmono (2014) that the influence of procedural justice on voluntary tax compliance is not significant, meaning that procedural justice is not striving toward voluntary compliance taxes directly but mediated by the trust.

The actions of individual officials enacted tax to the taxpayer less objective may affect the voluntary tax compliance. Therefore, the tax authorities must be objective to the taxpayer in determining the amount of taxes to be paid by the taxpayer in order to improve voluntary tax compliance. For that the government should strive to provide a sense of fairness to taxpayers, because if tax justice is not found then the taxpayer who dutifully pay taxes will turn out to be non-adherent.

Taxpayer trust mediating effect of procedural justice on voluntary tax compliance (H₂). Based on the output results of the test Sobel above can be proved that the relationship between procedural justice (KP) on the voluntary compliance of taxpayers (KSW) is mediated by the trust of taxpayers (KY), so it can be concluded that there complete mediation, it is evident from the test Sobel conducted on procedural justice (KP) that indirect relationships of the variables of procedural justice (KP) on the voluntary compliance of taxpayers (KSW) obtained significant value two tailed 0.0004, hence a significant influence on $\alpha = 0:05$. A direct relationship between procedural fairness to the taxpayer

voluntary compliance becomes insignificant and becomes "0" this is what indicates the occurrence of complete mediation. Thus it can be concluded H₂ received.

The results are consistent with the results found by Dijke et al. (2010) found results that procedural justice affects the confidence and the outcome variable (voluntary compliance). Research conducted by Dijke and Verboon (2010) found empirical evidence of the same with this research that justice procedures have indirect effects on tax compliance, but mediated by the trust and significant effect on voluntary compliance by taxpayers. The results of this study are also consistent with the results of research conducted by Sari and Mangoting (2014), and Gobena et al. (2016) that the trust mediates voluntary compliance by the taxpayer when the taxpayer confidence against high tax authorities will improve voluntary compliance by taxpayers to pay taxes.

Influence of procedural justice on voluntary compliance by taxpayers (voluntary tax compliance) is mediated by the trust of taxpayers, according to the results of this study have been proved, as the test results of mediation. When the tax authorities have to be fair to the taxpayer with respect for the rights of taxpayers to maintain the confidentiality of data owned by the taxpayer of course will increase the confidence of the taxpayer to the tax authorities, so the impact on the improvement of voluntary compliance by taxpayers (voluntary tax compliance).

The results of this study reinforced by research conducted Ratmono (2014) which states that efforts to improve voluntary tax compliance (voluntaru tax compliance) can only be done by increasing confidence in the tax authorities. Thus the procedure is considered fair by the taxpayer can increase the confidence of the taxpayer to the tax authority or agency revenues and further improving tax compliance voluntary taxpayer (voluntaru tax compliance)

The study also reinforces the theory slippery slope which states that the taxpayer will tend obedient when there a belief in the tax authority, confidence in the tax authorities can effectively improve voluntary tax compliance.

Moral obligation effect on voluntary tax compliance (H₃). Hypothesis (H₃), which examines the relationship between moral obligations and voluntary tax compliance shows the values original sample of 0.358 and t value-statistic. 4.117 for Because the value of t-statistic is greater than t-table(5%

significance level = 1.96), the third hypothesis in this study received. In other words, the moral obligation of the taxpayer to pay taxes significant positive effect on Voluntary Tax Compliance.

The results support the results of research conducted by Mustikasari (2007), Hidayat and Nugroho (2010), Layata and faithful (2014) and Sanjaya (2014), which prove that every taxpayer who has good morals with a positive outlook towards taxes and considers the tax as a positive obligation then it will will increase taxpayer compliance in paying taxes.

Taxpayers should know that taxes are paid directly into the local treasury and used the area for public use, carry out the construction, and the cost of the regional administration. This was confirmed by the results of research Sanjaya (2014) states the taxpayer expected to be more aware of the importance of tax as a source of state financing, so that taxpayers can increase moral obligation owned by the taxpayer itself in order to meet its obligations in paying taxes.

The role of the government as state and local finance managers of course not independent of the source of revenue derived from the tax sector, therefore the local government to be more honest in the area of financial management, so that taxpayers can feel that the results of their tax payments are not misused.

Taxpayer trust mediating effect of moral obligation on voluntary tax compliance (H₄). Moral obligation (KM) is mediated by the trust of taxpayers (KY), this can be proved by the significant indirect effect relationship of moral obligation (KM) on the voluntary compliance of taxpayers (KSW) which was obtained value of Z statistic of 3.129 > 1.96 significance level amounted to 0.0018 at $\alpha = 0:05$. Thus the hypothesis, H₄ in this study received.

These findings indicate that the taxpayer participated in paying taxes for taxpayers believe the service revenues that service revenues will not harm the business taxpayer to work sloppy, trust taxpayers to service this revenue is evocative of morality taxpayer so that the resulting sense of responsibility as a taxpayer, that the tax is an obligation that must be carried out so that the impact on the rise in voluntary tax compliance.

The correlation between moral obligation and trust form the taxpayer voluntary compliance of taxpayers (voluntary tax compliance), therefore the government should work to improve the confidence of taxpayers with tax crackdown on unscrupulous officials who have been injured taxpayer confidence

in the government. Taxpayers expect that the tax money paid will be managed by the government / Department of revenue, but if the tax money paid is not managed properly or in corruption, then trust the taxpayer to the government or the Department of revenue will decrease, so that will have an impact on voluntary tax compliance.

Legitimate Power moderating effect taxpayers trust on voluntary tax compliance (H₅). The value of t-statistics obtained in the variable interaction between the trust of taxpayers with legitimate power against voluntary tax compliance by 0.920. The interaction variable has a value of t-statistic <1.96 at significance level $\alpha = 0.05$, which means that the moderating variable (legitimate power) no statistically significant effect on the relationship between taxpayers trust with legitimate power against voluntary taxpayer compliance. Thus hypothesis fifth in this study was rejected.

According Solimun (2011: 33) moderating variables classified into 4 types: pure moderation, quasi moderation, moderation and Predictor homologiser moderation. Variable moderation in this peneltianincluded in homologisermoderation or potential moderating variables identified through the coefficient b_2 and b_3 in the equations, ie, if the coefficient b_2 (0.798 <1.96) was not statistically significant and the coefficient b_3 (0.920 <1.96) also not statistically significant. Therefore, the results of this study are not consistent with the results of research conducted Gobena et al. (2016) which states that the legitimate power take effect significantly on voluntary compliance, if the confidence level of the taxpayer to the tax authorities is low.

Self-assessment system applied by the department of revenue by giving credence to the taxpayer to compute, calculate, pay, and report their own taxes owed by using tax returns regions (SPTPD), but after the taxpayer reported SPTPD service revenues testing back the truth SPTPD reported by the taxpayer, and then official income tax assessment issued (SKPD). So that this process can be seen in the surveillance so tight against the taxpayer or no element of mistrust service revenue to taxpayers, so that the taxpayer was not trusted by the department of revenue. It can lower the confidence level of the taxpayer to the tax authorities.

The results support the theory slippery slope, that within the framework of the theory of slippery slope legitimate power variableis part of obedience imposed (enforced tax compliance). That

is, that the legitimate power of the excessive powers held by local governments can reduce the confidence of taxpayers and decrease the voluntary taxpayer compliance.

5. Conclusion, Implication and Limitation

5.1 Conclusions

This study aims to test empirically about voluntary tax compliance of taxpayers hospitality companies: determinants, trust and legitimate power. This research was conducted at the taxpayer corporate hospitality in four districts in West Nusa Tenggara Provinsi, namely: Central Lombok, West Lombok regency, Mataram city and North Lombok district. This study uses a structural model analysis.

The results of this study found empirical evidence that procedural justice has no direct effect on voluntary compliance by taxpayers (voluntary tax compliance) but is mediated by the trust of taxpayers. The results showed the role of trust toward official income taxpayers in increasing voluntary compliance of taxpayers (voluntary tax compliance). The results of this study also found empirical evidence that moral obligation directly influential to the voluntary compliance of taxpayers (voluntary tax compliance). This is because taxpayers have a moral obligation to participate and build the region and improve the welfare of the community. Besides it is also a moral obligation and taxpayer confidence correlates to form voluntary taxpayer compliance (voluntary tax compliance), therefore the government should work to improve the confidence of taxpayers with tax crackdown on unscrupulous officials who have been injured taxpayer confidence in the government. Other findings in this study reveal that the legitimate power does not moderate influence taxpayer confidence against voluntary taxpayer compliance (voluntary tax compliance). This means that the legitimate power of the excessive powers held by local governments can reduce the confidence of taxpayers and decrease the voluntary compliance of taxpayers

5.2 Implications Research

The findings of this study theoretically implies that tax compliance is not only based on the compliance of forced (enforced tax compliance) but compliance can be based on trust taxpayers to the tax authorities or voluntary taxpayer compliance (voluntary tax compliance). The study's findings support the theory slippery slope which states that compliance shall be the basis of trust can increase

tax compliance is voluntary (voluntary tax compliance), to be fair to the taxpayer will be forged good relations between taxpayers with tax authorities like the relationship coworkers, causing a sense mutual trust. Besides, it also trust the taxpayer can be enhanced by maintaining the morality of the taxpayer, based on the results of this study taxpayers feel concerned and have the willingness to participate in the implementation of regional development by paying taxes, therefore the taxpayer should know that taxes are paid directly into the local cash and used the area for public use, carry out the construction, and the cost of the regional administration.

In practical terms, the results have implications for the tax authorities or civil servants revenue to build and maintain the trust that has been given by the taxpayer to apply fair procedures to taxpayers with no distinction between the taxpayer, giving the rights of taxpayers as it has been in adjust the tax laws. Besides, it also can keep the revenue department employee morality of the taxpayer in the form of transparency and accountability to the taxpayer. Legitimate power held by the tax authorities as much as possible reduced under the conditions required confidence level to a high tax authorities, because if the high tax authorities legitimate power in conditions of high level of confidence taxpayer will reduce the level of confidence of taxpayers to the tax authorities.

By policy, the results of this study can be used as input or consideration in determining and formulating policies on regional tax regulations which can effectively improve voluntary compliance by taxpayers, so it can increase revenue to the construction work.

5.3 Limitations

This study has limitations and can be corrected in future studies. First, this study only tested the psychological aspect of compulsory namely: procedural justice, moral obligation and trust of taxpayers and legitimate power of the tax authorities. For further research to develop a research model by combining voluntary tax compliance and tax compliance enforced.

Second, this study only tested voluntary tax compliance of taxpayers hospitality that has been incorporated. For further research to know the level of voluntary compliance mandatory overall hospitality. Future studies take respoden research of taxpayer entity hotel and from hotel tax payers that have not been incorporated, in order to obtain an overview of the mandatory compliance of hospitality as a whole, or to compare the level of voluntary compliance of taxpayers hotels.

Finally, in this study did not moderate the legitimate power required trust influence on voluntary taxpayer compliance, therefore, for further research can retest the moderating effect of the legitimate power by increasing the number of samples and improve research instrument in this study.

Finally, our findings based only on data from the four regions of the island of Lombok. Therefore, we recommend specific cultural variables that can be included in future studies to understand the difference in potential between the regions.

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Appendix 1: *Cross Loading*

Cross Loadings

	Interaction Effect: KL (Product Indicator) -> KY	KL	KM	KP	KSW	KY
KL2	-0,304	0,833	0,089	0,482	0,352	0,484
KL4	-0,251	0,797	0,145	0,368	0,259	0,520
KL5	-0,245	0,707	-0,033	0,313	0,165	0,452
KM2	0,029	0,149	0,862	0,306	0,474	0,355
KM3	-0,184	0,016	0,819	0,301	0,375	0,364
KP1	-0,294	0,438	0,281	0,735	0,378	0,498
KP3	-0,354	0,482	0,214	0,814	0,252	0,560
KP4	-0,334	0,319	0,162	0,723	0,151	0,390
KP7	-0,359	0,412	0,383	0,797	0,513	0,480
KP9	-0,129	0,194	0,265	0,653	0,251	0,325
KSW3	-0,147	0,151	0,355	0,320	0,719	0,277
KSW5	-0,297	0,354	0,308	0,342	0,777	0,527
KSW6	-0,277	0,302	0,318	0,386	0,761	0,425
KSW7	-0,161	0,192	0,536	0,303	0,778	0,386
KSW8	-0,193	0,337	0,416	0,340	0,797	0,414
KY1	-0,170	0,354	0,401	0,384	0,409	0,690
KY2	-0,287	0,397	0,069	0,494	0,404	0,669
KY3	-0,201	0,521	0,247	0,494	0,336	0,758
KY4	-0,168	0,316	0,467	0,374	0,272	0,650
KY5	-0,223	0,520	0,290	0,366	0,410	0,659

Appendix 2: *Latent Variable Correlations, Average Variance Extracted (AVE), Composite Reliability dan R Square*

Latent Variable Correlations

	Interaction Effect: KL (Product Indicator) -> KY	KL	KM	KP	KSW	KY
Interaction Effect: KL (Product Indicator) -> KY	1,000					
KL	-0,344	1,000				
KM	-0,085	0,103	1,000			
KP	-0,405	0,513	0,361	1,000		
KSW	-0,283	0,354	0,508	0,440	1,000	
KY	-0,306	0,616	0,427	0,617	0,536	1,000

Average Variance Extracted (AVE)

	AVE
Interaction Effect: KL (Product Indicator) -> KY	0,392
KL	0,609
KM	0,707
KP	0,557
KSW	0,588
KY	0,471

Composite Reliability

	Composite Reliability
Interaction Effect: KL (Product Indicator) -> KY	0,904
KL	0,823
KM	0,828
KP	0,862
KSW	0,877
KY	0,816

R Square

	R Square
KSW	0,410
KY	0,429

Appendix 3: Path Coefficients Dan Total Effect

Path Coefficients
Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values
Interaction Effect: KL (Product Indicator) -> KY -> KSW	-0,264	-0,306	0,287	0,920	0,358
KL -> KSW	0,087	0,081	0,110	0,798	0,425
KM -> KSW	0,358	0,367	0,087	4,117	0,000
KM -> KY	0,235	0,227	0,091	2,580	0,010
KP -> KSW	0,059	0,056	0,117	0,506	0,613
KP -> KY	0,532	0,542	0,083	6,379	0,000
KY -> KSW	0,256	0,259	0,123	2,079	0,038

Total Effect
Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values
Interaction Effect: KL (Product Indicator) -> KY -> KSW	-0,264	-0,306	0,287	0,920	0,358
KL -> KSW	0,087	0,081	0,110	0,798	0,425
KM -> KSW	0,419	0,427	0,076	5,513	0,000
KM -> KY	0,235	0,227	0,091	2,580	0,010
KP -> KSW	0,196	0,197	0,107	1,830	0,068
KP -> KY	0,532	0,542	0,083	6,379	0,000
KY -> KSW	0,256	0,259	0,123	2,079	0,038

Appendix 4: Output Uji Sobel

a. Keadilan Prosedural

Run MATRIX procedure:

Preacher And Hayes (2004) SPSS Script For Simple Mediation

Written by Andrew F. Hayes, The Ohio State University

<http://www.comm.ohio-state.edu/ahayes/>

VARIABLES IN SIMPLE MEDIATION MODEL

Y KSW
X KP
M KY

DESCRIPTIVES STATISTICS AND PEARSON CORRELATIONS

	Mean	SD	KSW	KP	KY
KSW	32,2952	2,7278	1,0000	,4045	,5166
KP	31,0381	3,1529	,4045	1,0000	,5997
KY	30,0095	3,0207	,5166	,5997	1,0000

SAMPLE SIZE

105

DIRECT And TOTAL EFFECTS

	Coeff	s.e.	t	Sig(two)
b(YX)	,3500	,0780	4,4891	,0000
b(MX)	,5745	,0755	7,6048	,0000
b(YM.X)	,3864	,0947	4,0782	,0001
b(YX.M)	,1280	,0908	1,4099	,1616

INDIRECT EFFECT And SIGNIFICANCE USING NORMAL DISTRIBUTION

	Value	s.e.	LL 95 CI	UL 95 CI	Z	Sig(two)
Effect	,2220	,0622	,1001	,3439	3,5702	,0004

BOOTSTRAP RESULTS For INDIRECT EFFECT

	Data	Mean	s.e.	LL 95 CI	UL 95 CI	LL 99 CI	UL 99 CI
Effect	,2220	,2170	,0666	,1007	,3562	,0638	,4200

NUMBER OF BOOTSTRAP RESAMPLES 1000

FAIRCHILD ET AL. (2009) VARIANCE IN Y ACCOUNTED FOR BY INDIRECT EFFECT: ,1496

***** NOTES *****

----- END MATRIX -----

b. Kewajiban Moral

Run MATRIX procedure:

Preacher And Hayes (2004) SPSS Script For Simple Mediation

Written by Andrew F. Hayes, The Ohio State University

<http://www.comm.ohio-state.edu/ahayes/>

VARIABLES IN SIMPLE MEDIATION MODEL

Y KSW
X KM
M KY

DESCRIPTIVES STATISTICS AND PEARSON CORRELATIONS

	Mean	SD	KSW	KM	KY
KSW	32,2952	2,7278	1,0000	,5023	,5166
KM	12,9619	1,2083	,5023	1,0000	,4242
KY	30,0095	3,0207	,5166	,4242	1,0000

SAMPLE SIZE 105

DIRECT And TOTAL EFFECTS

	Coeff	s.e.	t	Sig(two)
b(YX)	1,1339	,1923	5,8953	,0000
b(MX)	1,0605	,2231	4,7544	,0000
b(YM.X)	,3342	,0787	4,2468	,0000
b(YX.M)	,7794	,1968	3,9616	,0001

INDIRECT EFFECT And SIGNIFICANCE USING NORMAL DISTRIBUTION

	Value	s.e.	LL 95 CI	UL 95 CI	Z	Sig(two)
Effect	,3545	,1133	,1324	,5765	3,1290	,0018

BOOTSTRAP RESULTS For INDIRECT EFFECT

	Data	Mean	s.e.	LL 95 CI	UL 95 CI	LL 99 CI	UL 99 CI
Effect	,3545	,3607	,1248	,1499	,6478	,1133	,7371

NUMBER OF BOOTSTRAP RESAMPLES 1000

FAIRCHILD ET AL. (2009) VARIANCE IN Y ACCOUNTED FOR BY INDIRECT EFFECT: ,1545

***** NOTES *****

----- END MATRIX -----