

## Liberating of Forced Feeling to Pay Tax through *ihsan* (Virtue)

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To Link this Article: <http://dx.doi.org/10.6007/IJARBS/v8-i7/4499>

DOI:10.6007/IJARBS/v8-i7/4499

**Published Date:** 28 July 2018

### Abstract

Tax non-compliance is in our religious society. Many researches show that tax non-compliance cannot be satisfactorily explained by the level of rational perspectives especially for religious people. Recent literature on tax compliance emphasizes the importance of religiosity and moral considerations (called tax morale) to explain compliance behavior. However, how to develop new concept of compliance from intrinsic consciousness is not established yet. This paper try to develop a new theoretical and empirical concept of moral tax based on Islamic faith. The following topics are going to discuss the highest level of compliance (*ihsan*). From this principle we derive a new concept tax compliance. At the level of *ihsan*, all behavior has exceeded motivation of self-love as well as loving the fellow become true love, is love for God. The principle of God's love is to guide them to understand the unity (*tawhid*). This principle means to unite tax and zakat to the pattern of alms. Tax is alms for the country while zakat are alms to eight eligible recipients of zakat fund (*ashnaf*).

**Keywords:** Tax compliance, *Ihsan* (virtue), Alms

### Introduction

The majority of Islamic scholars think that *zakah* or religious tax, as the sole obligation of Muslims to their property (Gusfahmi, 2007). A Muslim who had been pay *zakah* is freed from another properties liability because it has been purified through *zakah*. What about the Muslims who live in countries that is required to pay tax? That is, a Muslim is obliges to pay *zakah* as religious being as well as have to pay tax as a citizen. In Indonesia, the tax is single form of wealth distribution by the state and *zakah* established as a private matter.

Tax systems are used by the state as a distribution of wealth and as a major source of state income in supporting state economic activity or to finance government spending. Without tax, it is clear that development and life of the state cannot be done. Tax is public mandatory contributions to the state (which nature can be enforced) owed by the individual and entity coercive under the law. That is, citizens (taxpayers) who do not pay tax, similar with opposing the legislation. Therefore who do not pay taxes can be punished.

In this regard, there is a lot of thought related to tax issues. Some of them are forbidden, while others allow even oblige. This disagreement makes Muslims confused about how to respond tax. Moreover, instinctively must be recognized that no one likes taxes (Torgler, 2003; Frey and Torgler, 2007; Fidiana, 2014b) despite her religious or not. For those who are not religious this reason is quite rational. Tax is an element which reduces income. This means that paying tax is synonymous with reducing of well-being. The mindset is in line with cost and benefit schemes and human worth selfish assumptions and risk averse. In other words, the behavior of tax evasion or tax fraud is actually a rational response from selfish scheme (glamorize benefits) and risk averse (reject cost), because it lies in the domain of tax cost (Fidiana, 2014a).

Meanwhile, from the perspective of Islam, has never known a tax before. Islam has had income distribution tool, namely *zakah*, *infaq*, and *alms*. Tax is like a foreign in Islam (Fidiana, 2012). Hence arises naturally rejection. Thus, reluctance to pay tax is a reflection of the absence of the tax knowledge in the space of individual consciousness.

However, every person does not live in a vacuum rules including Islamic people. At the time of the Islamic people living in the country, he is bound to obey the religion (*sharia*) as well as to comply their state, regardless of whether Islamic or non-Islamic countries. Therefore, this study seeks to examine how Islamic person respond state rules related to taxation from the perspective of the *Qur'an* and *Sunnah*.

### **Criticism from Conventional to Islam**

The concept of taxes details as first discovered in ancient Egypt (Adams, 2001). Along this era also found the efforts of tax fraud (Torgler, 2003), either illegally or legally, by exploiting interstice of tax law so as not to violate the law, known as tax planning. Barr et. al (1977) states that tax avoidance is earn manipulation legally that is in accordance with the provisions of tax laws to minimize the amount of tax owed. This means that the issue of tax non-compliance is not new problem, but it has been there since it was first practiced.

Various efforts to improve tax compliance arise from variety perspectives. Modern perspective for example, has introduced the scheme of deterrence policy in attempt to enforce people to pay their taxes. This model confirms the use of reward and punishment scheme as an instrument of forced to pay taxes (Fidiana, 2014b). This model has been criticized from many researchers that empirically and experimentally, this deterrence models failed to predict the tax evasion (Torgler, 2003). Failure models of punishment can be explained that compliance is expected behavior arises from the individual consciousness. While punishment is tool of enforcement that comes from outside of self (extrinsic), obviously not be able to gride or alter the intrinsic nature of self-awareness. Even if the punishment managed to force myself to be obedient, is an outer compliance, do not reach into deep heart. Such compliance is very temporary, as forced compliance, not voluntary. Meanwhile many authors agree that tax compliance as the willingness of (voluntary) reporting all income into tax mechanism.

Many researches of tax compliance more focus on outer attributs (external aspect), while the compliance behavior is intrinsic region of self. Research on compliance is still struggling with supposition, relating between variables by exploiting tax compliance variables that are extrinsic. Whereas compliance was something real, intrinsic, and unique to each individual, not just estimates. Therefore, there is no intrinsic area of research that touches people, then the theory of tax compliance stagnant in concept conjectural (extrinsic) and no one has been building the concepts of intrinsic compliance. The illustration on how to raise awareness leads

from deep heart, thus achieving compliance intrinsic. Torgler (2003) suggests incorporate social institutions or social norms in the model of tax compliance. This study tried to incorporate social institutions or social norms inherent in the individual, namely Islamic faith (*iman*). There have been a number of researches are written from various religious and moral perspectives, but more focused on the outer attributes of religiosity measures (e.g. church attendance rates, church membership rates) (Stack and Kposowa, 2006). Some research indicates lack of inner aspect of self. Moreover, it's no measures strength of religious beliefs. This research attempts to build tax compliance from the intrinsic perspective of faith. This viewpoint is not widely held in modern even Islamic perspective but it is probably fair to explore that some religious are relevant to this view.

### Proposed Research

Islam is the practice of outward, faith (*iman*) is inner, and *ihsan* being cover both. The practice (*al-amal*) is thus said to be good if it intended for God, the rest is perfection (*al-ihsan*). It means that Islam, faith (*iman*), and virtue (*ihsan*) related to each other. The collaboration of hearts and all physical members including whole cell and pulse on each activity, making worship is not merely a mechanical lifeless physical behavior, but rather deliberate and meaningful action.

Manifestation of the proximity of a servant to the God (*al-Khaliq*) led virtue (*al-ihsan*). The virtue that comes through them is not because of fear of the threat or the lure of law (*sharia*), but because they had to subdue the will to God's willed. Self-motivation have exceeded obligations on the orders (*sharia*), also surpassed motivation of loving each other of the fellow (*tariqah*), more than it, in the fire of Divine love. It is unconditional love. The love which enables one relative's and beyond duality passive-active or any commonly used binary opposition of man to explain reality (Audifax, 2008); enabling people beyond his humanity. Caliph Ali ibn Abi Talib call it worship of independent people. The religious passion goes beyond law and religious texts.

The love is a quanta power which guarantees a believer complete the 'mission' of his life according to his essence (their capacity). This love, only requires minimal energy, make imperceptibly that we expend great energy to do (Audifax, 2008) or called *arête*. Loving God, according to Al-Ghazali means finding and knowing His Will (Mudatsir, 1985) on self and realizes His Willingly; deliver a virtue (*al-ihsan*) on the degree of happiness (*sa'adah*). Happiness is gained none other than knowing who he was. Ensure the welfare of the earth (fellow and nature) becomes the responsibility and reflect on aspects of servitude with degrees (*maqam*) completely faith as the Prophet said, "Not a believer until he loves someone other person as he loves himself"<sup>1</sup>. The hierarchy (*maqam*) true love gave birth of true caring. Audifax (2008) describes it as heterogeneous caring.

### True love: Manifest of Knowing God

Getting to know of God is thus the subject of religion (monotheism) in the sense that the knowing of God is the foundation of all science. The general view expressed the possibility of looking at the face of God only when the life of the Hereafter, that is life after death. Life after death for a believer is recognized as the highest favor because it can be looked at His Majesty's face<sup>2</sup>. Practically, if there are some Muslims who created the phase 'died' with the

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1. HR. Moslem

2. Hadith narrated by Abu Musa ra: Between the people and their ability to see God there is only curtain grandeur in His essence, in heaven Aden (Saheeh Muslim, 265).

understanding of the leaving engagement with the world, with the hope of seeing God's Face. Look at in this connotation is take a hint not see the Substance<sup>3</sup>. Therefore, in the Parent (*umm*) of Sunnah, virtue (*Ihsan*) degree classified as a servant as if seeing his Lord with the intent being watched.

A believer in the spirituality station of virtue (*ihsan*), no doubt, they seem to see or feel in control of their God. Means that the phase [as if] met God does not have to wait for death, as the following excerpt history (Ramdhani, 2004). Admiration towards God turn of entire human love; turned away from the creature heading to the Lord, to Himself, returned to Him, and feel at ease with Him. This is the meaning of true love. The more man fascinated by the infinity around him, the more he will wonder of his own existence (Mazmur, 8). Ibn Qoyyim (Ramdhani, 2004), states that the power of knowledge and love of God is a measure of the degree of a perfection lover.

### **Spiritual Compliance: the Essence of Tawhed**

Plato in his work Symposium, explaining that love reuniting the two parts into one of becoming, which is interpreted as the return of the 'Self' (Audifax, 2008). While Islam considers that a servant's loving to God, realize how close God from himself (his heart), exceeding human closeness with his own neck veins. If such proximity is in the meaning of distance, is abolish distance to God or in other words is uniting dimensions spirit, not in the sense of material, in the broadest sense. Successful of this achievement is not solely human capacity, but as a continuous process of sanctification.

Testifying of unity (*tawhid*); there is no God but Allah, in the supreme consciousness, not only motion of the mouth, but the 'witnessing' shakes perfection born of faith. The Sufis call it as recognition of the true identity (Nasr, 2007). The true identity of every human being is different. To find out his true identity, there is no feasible way except to recognize who the creator. Similarly, by identifying himself as coward and comparing it with the brave. Knowing God leads to know the status of servitude. This is the essence of unity of God. Servant position dragged into a naught awareness. At this stage a person is isolated on a sole truth, with his own conscience, with his own experience, in a very private room. In short, self-knowledge is the key to know and recognize the creator and His creation. *Muhsin* or perfect man are those whose hearts are always dealing with God, and at the same time they face the creature (Zamharir, 1985). Interaction with fellow does not reduce the quality of communication with his God (Madjid, 2006).

### **Al-Falah (victory) and Peace: Final Destination**

The true compliance in Islam is sincerity to God which Islam is derived from the word '*aslama*' which means surrender. Surrender is likely passivity and escapism, yet powerful able to move life morally, with a type of morality is like 'imitation' God's morality (Madjid, 2006). Islam guarantees human being is able to achieve happiness and perfect obedience, because it is the most perfect as well as exalted creature with specificity able to bear the mandate of Allah<sup>4</sup>; able in accomodate God's cues, in which heaven and earth are not able to receive it. However, Islam does not deny the possibility of man fell to the animal's degree, but are also potentially

3. Hadith narrated by A'ishah: (First) whoever thinks that Muhammad his Lord, and then he is a big lie on God... Have not you ever heard the word of God: He cannot be achieved by eye, while he can see everything visible. He is smooth and knowledgeable. Do not you hear the word of God: It is impossible for man to speak with God except through revelation or sent an angel to reveal anything they want her to the man. Verily He is the Most High and Supreme wise (Muslim # 259)

4. Surely We have revealed the message to the heavens, the earth and the mountains, then everything is reluctant to assume the mandate, and they feared would betray, and carried to mandate it by human beings. Man is very despotic and very stupid (QS. Al-Ahzab, 33:72)

escalate exceed angel's degree. Up to a certain degree, the soul is able to invent the holy contact with the Absolute (Effendi, 1985). In the extreme, Ibn Khaldun (Ali, 1985) describe readiness of human soul to exchange their humanity become angelic nature, which called as transcendental experience.

Outward deeds become meaningful when illuminated by faith so produce happiness. In Islam view, the perfection of charity (behavior) depends on the intention. Intention is the benchmark goal of a caravan. If their objective is world (material) he will embrace the world, and it is mortal. Then someone who acts for hoping for a greater response, their hope and happiness will turn into disappointment. A believer will continue to be tested until he was able to change the world goal toward to achieve a degree of sincere. They achieve the level of perfect man (*Ihsan*). At this level, an *Ihsan* has victory. He has surpassed their humanity degree by defeating himself, defeating the world, and the things that prevented toward God, is the most substantial. This principle then whipped spirit manifests of *Muhsin* in order to improve the welfare of all creatures (Mudatsir, 1985).

### **Diminishing of Dichotomy: Manifest of *ihsan***

Recognition and awareness of the unity of God consequential confirmed a central truth that one must accept the objective of unity reality (Bakar, 1991). The principle of unity in the universe is a real mirror Oneness of God in essence. This principle negates the boundaries of binary opposition. The colorful of dichotomy loses its meaning. The whole color is extinguished in the light of wisdom. The concept of young and old, rich and poor, men women, ethnic, racial, and tribes are the same; they are our neighbors who also only measured on the basis of piety. Perfection of faith serves to mend social relations, such as respect for the rights, regulations, and restrictions of each other on the basis of spiritual values (Hasan, 1985). Furthermore, still according to Hasan (1985), each individual sees himself has the responsibility and obligation to the community, showing the same kindness and sincerity. The orientation is only one, over and back to God. That is called as *jihad*.

Obedience to the authority is not intended solely to obey the leader, but an integral part of obedience to God is entirely in order submissive to the rules or the law of God. Because the essence (Triyuwono, 2009) "*None of these things is in sterile universe of law and the presence of God. It is because God encompasses all things.*"

None of these things were in force on earth that apart from God's permission, including the election of a leader on earth as well as the enactment of legislation product. All of them have the knowledge of Him. At this level, a caravan realize their duties in prosperity of the earth (fellow and nature) until he returned to God. Prosperity their fellow means welfare of others starting from the nearest (family, relatives, neighbors, citizens) to the furthest (state) and cross-country. To welfare the state means that participate in building the country. Subject to and comply with legislation including comply tax. The substance of compliance was reported income, which requires the fulfillment of taxes in accordance with the actual income.

### ***Ihsan* Compliance**

The concept of the unity of God is the root concept of unity; devotion toward unity in life that cause feelings of similarity (Rahardjo, 1985). This principle teaches similarity to comply with all rules, standards, and norms as part of devotion to God, the end is the welfare of human beings. No one parties be suppressed or reduced as the object to be controlled, monitored, and threatened, because they are subject to a perfect interior wall in the holy of the faith and love of the True Supervisory.

On the basis of obedience to the Lord so the caravan is obey to the state leader as the exclamation “*O ye who believe, obey Allah and obey the Messenger and the Muslim leader among you*”, including on each law product by participating implement and enforce the law in the country. This is the creed of the ancestors. Their adherence to the leader even if they do wrong, evidenced by meeting their rights, including to pays tax.

Individual should obey the leaders including their legislation, as long as not in order of sinners to God and His Messenger. Relating to taxation, which on the one hand tax is not levy is justified, a believing man and believing man (*mu'min*) will take a decision on the following three options, first, by hand (power and science), a *mu'min* have to resist their society from all things which are forbidden in Islam. By these believe, a *mu'min* can participate in reconstructing a social order in accordance with *sharia*. Moreover, in which a *mu'min* that have no power in the government (as officials), but have access to the government, with his knowledge, these *mu'mins* can participate in formulating *sharia* institutions. This is the meaning of to prevent by his tongue. Next, there is no longer way for a *mu'min* who does not authority power or access to the authorities except submissive, fulfill all the right of the authority and not wrong doers then praying for their kindness, guidance, and forgiveness, in order to avoid greater harm. In the book of *al-Siyasah al-Sharia* Ibn Taimiyya said, “*Despotic ruler is better than none no leader at all* and there is also argued *Sixty years joint leader of evil is better than one night without a leader* (Iqbal, 2011).

### **Tax: Alms to the State**

Obedience to the leader assumes compliance over the entire laws product, including tax. When we have no ability to transmute the tax law in accordance to *sharia* with “hands” and “tongue”, there is no option for a caravan unless subject to obligations on taxes or perhaps more accurately referred to as the fulfillment of the responsibilities of the tax.

The meaning of submission for a *Muhsin* is not just a mind compliance, but a level of faith submission. Mutahhari (Effendi, 1985) gives the label that the physical and *taslim* sense which is not accompanied *taslim* considered unbelieving heart, because the nature of faith is the heart. Furthermore, still according Mutahhari (Effendi, 1985), if the liver has not been subject to (*taslim*), could be a reasonable and logical person subject to certain thoughts, but his mind remained opposed and rejected the truth. Submission outer dimensions (physical and mind) can indeed be enforced/realized by threats and punishments, but are not able to touch the heart. Mean that there is still dichotomy. That is, the threat of punishment and helplessness in the heart zone (confidence). There is only one who can down-the human heart that is faith. At the level of faith, there are no conflict between the heart and the mind, there is no truth that is ambiguous because both (mind and heart) have agreed to submit to God. On the plains of property distribution, *zakah* and taxation equally serve as an instrument of wealth distribution, although the ways and different recipients. Alms for eight *ashnaf* being tax for the benefit of state administration. Both are equally important, both to spread mercy to the universe and to uphold justice.

The concept of alms, is giving tax in positive aura. First, the word charity is very close to the context of worship. Laying in space alms tax means to inject the spirit of worship on tax base in order to stimulate individual worship. The concept of *zakah* and tax alms align in one order, the order of charity; *zakah* and alms tax as required. This presupposes alignment only records or statements (counting) in order only accountability, namely to God. The context of the responsibilities of an ethical perspective is preferable than the use of the word implies that the liability obligations are often trapped in the mindset right, although from an ethical

standpoint obligation need not be associated with the right (Bertens, 2011). Furthermore, still according (Bertens, 2011), the obligation can be attributed to the responsibility because responsibility is a frame of reference to discuss the obligations that the responsibility still contains context 'obligation' regardless of reference on the right. If ethics is associated with the station of *Ihsan*, then *zakah* and taxation is never regarded as an object of rights that never cornered the 'hypertrophy of right'.

Secondly, term of alms has positively charged. While the human mind tends to be more passionate respond to words or commands that have positive connotation that orient the tax to be followed internally. On this, McCaffery and Baron (1760) proved that people generally reacts more fun when calling a tax with a tax label labels than the fee itself (Kornhauser, 2007).

Third, bring alms tax consequences in the context of the lending procedures attached to the charity. Basically the nature of charity is voluntary. Voluntary principles are to guide the mind (rational) responds to tax in the map volunteerism, not coercion. In effect, the individual is no longer worry about the utilization and allocation of taxes (alms) by the state, because as intended (outright) to charity, before the nominal charity is up to the authorities, which will be up first is the intention and value of charity (function give) . While heading the charity transmitter is an angel, which was probably the wrong address. Audifax (2008) attaches to the concept of 'give and give'. These rules motivate minimize concerns nominal spiritual awareness dispelled suspicion of embezzlement, theft or misappropriation of funds for donations (tax) by the tax authorities because of its spherical intention has offered alms to the Lord. Value (reward) will be maintained (reach) the Lord, will not be reduced at all. Thus, the concept of charity is transforms nominal expectations (quantity) into hope of victory (encounter with God). In this way, the sharia of alms is given flesh.

Further consequence of the concept of voluntary alms requires simplification both in terms of procedural and nominal. Triyuwono (2009) proposed self-assessment and payment system is an alternative that can be used to provide facilities for the personal taxpayers in meeting their tax obligations. The concept of convenience (simplification) taxed, thinking maps fullfil compliance (tax) rational genre with non-rational groove (faith). The rational in a secular country believes that the complexity of the tax is a major determinant of tax noncompliance (Richardson, 2006) so much to offer on reducing the complexity of tax law through simplification of media reporting, rather self-assessment. While on the religious, these map were continued until reaching behind the rational, namely faith as the driver and controller the entire map charity. Thus, the simplicity of the tax demanded from the assessment process, payment, up to the reporting as applied sharia charity. The concept of faith as the word "conscience" is cited by Triyuwono (2009) closer to the true compliance.

Alms as an umbrella tax authorities insist on the right is met, the principle of love. This compliance is behavior that goes beyond law, which required more than, well beyond collective orientation, moved to the orientation of unity, both unity in thought, feeling, and spirit. This is the essence of monotheism. This is shown by that consciousness of monotheism was able to shift the motivation to behave on the basis of fear of sin (punishment) or some sort of guilt. This philosophy according to Freud disciple, rightly man freed from the mystical dark background and cleared of guilt that undermines peace of mind (Bertens, 2011). Feelings of guilt, further confining Hesnard pathological individuals in anxiety that is not focused on the development of the world (Bertens, 2011) and also a barrier of self-realization and happiness of society

The orientation of monotheism magnitude of individual escape from bondage norm (order) which normalizes. Thus, the orientation of the birth of monotheism is not possible to overcome the fear of consciousness behaves as most people fled, but sticking out of the top of faith that led to fear and love. Thus, the spirit of ethical monotheism casting purity of motivation, mobilize the spirit of the ethical obligation to be love and sincerity.

The soul of monotheism always implies the possibility of unity reading reality that presupposes unity behavior. Tax and *zakah* as such, is a unitary form of wealth distribution that is directed at a single goal, namely devotion to God. Finally, the concept of alms tax is very likely applicable and relevant to the social and spiritual conditions.

### Conclusions

Alms is new formula for researchers after experiencing mental spiritual enlightenment. As relational beings, this is certainly not a new belief may be privately owned, but must be scheduled as enjoining the project, expand it into the social realm. There are many ways that are recognized as effective change of consciousness, one of which is the word. In fact, every religion requires the word (the word of God), the revelation transmitted into religious texts (scriptures). This method can be duplicated that what the human touch is a string of words (advice). For formalist culture, consciousness is central of the word (Lash, 2004). Awareness level of the sharia is the habitat dualist mindset (dichotomy) so that the open space behavior of non-compliance with a variety of reasons. Human assumptions as wayfarer (caravan) demands that humans pursue a path to reach God, then a caravan should not stop just at the level of consciousness (law) of Islam. He must tread the level of awareness of the Faith to *Ihsan*. By the time the caravan as if reaching the Lord, he will realize the truth and isolated oneness (*tawhid*) that is uniting. In effect, the individual would justify that each activity is a project of worship, including taxes. Therefore taxation and *zakah* becomes equivalent as part of worship under the umbrella charity. The concept of charity in whipped tax individuals to comply with not only income tax is reported as well as the definition of modern compliance, but also pinned the intention of worship. In addition, the concept of charity in holistic tax embracing all human existence, which reflect aspects of worship (assuming personal and spiritual), also reflect social concerns (as social beings) in a broader sense, namely as a citizen. Through text charity, exempt from the tax cost benefit scheme which already possessed modern consciousness and rotate taxes to the area of worship. With term of alms, the dichotomy of *muamalah* and worship lose their rational powers. Alms in the form of taxes is good for alterity and charity; a harmony for worship as well as *muamalah* at once.

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