**Appendix:**

A.1 Coding data

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Author[[1]](#footnote-1) | Publisher | Year | N | | X1 | | X2 | | X3 | | X4 | | X5 | | Y | | Z | | | |
| Technology | | SAS | rate |
| **1** | Istanto | UIN Syarif Hidayatullah | 2010 | 60 | | √ | | √ | | √ | | √ | |  | | 1 | |  | |  |  |
| **2** | Zaini | UIN Syarif Hidayatullan | 2010 | 120 | | √ | | √ | | √ | | √ | | √ | | 0 | |  | |  |  |
| **3** | Taher | UIN Syarif Hidayatullah | 2011 | 30 | | √ | | √ | | √ | | √ | | √ | | 0 | |  | |  | √ |
| **4** | Rachmawati | Jurnal Ilmu & Riset Akuntansi | 2015 | 50 | | √ | | √ | | √ | | √ | | √ | | 1 | |  | |  | √ |
| **5** | Hidayati | Univ. Muhammadiyah Surakarta | 2016 | 100 | | √ | | √ | | √ | |  | |  | | 0 | |  | | √ |  |
| **6** | Sariani | e-journal Ganesha | 2016 | 100 | | √ | | √ | | √ | |  | | √ | | 1 | | √ | |  |  |
| **7** | Sulistiani | Univ. Negeri Semarang | 2016 | 44 | | √ | | √ | | √ | | √ | | √ | | 1 | | √ | |  |  |
| **8** | Kaunang & Pinatik | Jurnal EMBA | 2016 | 100 | |  | | √ | |  | | √ | |  | | 1 | |  | |  |  |
| **9** | Dewi & Meikursiwati | E-Jurnal Akuntansi Universitas Udayana | 2017 | 100 | | √ | | √ | | √ | | √ | |  | | 1 | | √ | |  |  |
| **10** | Meilany & Hariyanti | Univ. Peradaban | 2018 | 100 | | √ | | √ | | √ | | √ | | √ | | 0 | | √ | |  |  |
| **11** | Sri Ayem & Listiani | JURNAL RISET AKUNTANSI TERPADU | 2018 | 96 | | √ | | √ | |  | | √ | |  | | 1 | |  | |  |  |
| **12** | Mubarokah, dkk | Jurnal Penelitian Akuntansi | 2020 | 100 | | √ | | √ | | √ | | √ | |  | | 1 | |  | |  |  |
| Jumlah | |  |  | | 1000 | | 11 | | 12 | | 11 | | 10 | | 6 | | 1=8 | | 7 | | |
|  | |  |  | | 0=4 | |
| X1 | Tax Service Quality | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| X2 | Tax Sanctions | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| X3 | Compliance Cost | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| X4 | Tax Socialization | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| X5 | Finansial Condition | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| Y | Tax Non-compliance | *dummy* (0=*tax avoidance*, 1=*tax evasion*) |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |
| Z | Taxation System | :√ ordinal |  |  | |  | |  | |  | |  | |  | |  | |  | |  |  |

A.2 Publication List

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Author | Publisher | Year | N |
|  |
| 1 | Study 1 | UIN Syarif Hidayatullah | 2010 | 60 |  |
| 2 | Study 2 | UIN Syarif Hidayatullan | 2010 | 120 |  |
| 3 | Study 3 | UIN Syarif Hidayatullah | 2011 | 30 |  |
| 4 | Study 4 | Jurnal Ilmu & Riset Akuntansi | 2015 | 50 |  |
| 5 | Study 5 | Univ. Muhammadiyah Surakarta | 2016 | 100 |  |
| 6 | Study 6 | e-journal Ganesha | 2016 | 100 |  |
| 7 | Study 7 | Univ. Negeri Semarang | 2016 | 44 |  |
| 8 | Study 8 | Jurnal EMBA | 2016 | 100 |  |
| 9 | Study 9 | E-Jurnal Akuntansi Universitas Udayana | 2017 | 100 |  |
| 10 | Study 10 | Univ. Peradaban | 2018 | 100 |  |
| 11 | Study 11 | JURNAL RISET AKUNTANSI TERPADU | 2018 | 96 |  |
| 12 | Study 12 | Jurnal Penelitian Akuntansi | 2020 | 100 |  |

A.3 Resume Data

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Author** | **Title** | **Publisher** | Hypothesis | Period | Sample | Independent Meta Variables |
| **1** | Study 1 (2010) | Analysis of the Influence of Tax Knowledge, Quality of Tax Services, Firmness of Tax Sanctions, and level of education on the motivation of taxpayers in paying taxes | UIN Syarif Hidayatullah | Ha2: the quality of tax services affects the motivation of taxpayers to pay taxes.  Ha3: tax sanctions affect the motivation of taxpayers to pay | 2010 | 60 Taxpayers KPP Pratama Jakarta Kebayoran Lama | Knowledge of taxes.  Tax service quality  The firmness of tax sanctions.  Level of education |
| **2** | Study 2 (2010) | Analysis of Factors Affecting Individual Taxpayer Non-compliance | UIN Syarif Hidayatullan | It is suspected that the tax authorities service quality factors, tax sanctions, knowledge of taxes, compliance costs, and economic conditions affect tax non-compliance | 2010 | 120 taxpayers of KPP Pratama Jakarta Kebayoran Baru | Tax Service Quality.  Tax witness.  Tax knowledge.  Compliance Cost  Economic conditions. |
| **3** | Study 3 (2011) | Factors that cause non-compliance with taxpayers in the Cakung area | UIN Syarif Hidayatullah | H4: there is an influence of taxpayer knowledge on taxpayer non-compliance  H5: there is an influence between the number of applicable tax rates and the attitude of taxpayer non-compliance  H6: there is an influence between the level of profitability obtained by taxpayers with the attitude of taxpayer non-compliance tax done with the attitude of taxpayer non-compliance  H8: there is an influence between the quality of tax services and the attitude of taxpayer non-compliance  H9: there is an effect of the economic condition of the taxpayer with the attitude of taxpayer non-compliance  H10: there is an effect of applicable law on taxpayer non-compliance | 2011 | 30 taxpayers of KPP Jakarta Cakung | Tax knowledge.  Tax rates.  Profitability level.  Tax audits.  Tax Service Quality.  Economic conditions.  Applicable law |
| **4** | Study 4 (2015) | Factors that influence taxpayer non-compliance in the Rungkut sub-district, Surabaya | Journal Ilmu & Riset Akuntansi | H1: Knowledge of taxation harms non-compliance with paying taxes.  H2: Tax rates have a positive effect on non-compliance with paying taxes for taxpayer's private persons.  H3: Tax audit harms non-compliance with paying taxes, Individual taxpayers  H4: Service quality harms non-compliance with pay individual taxpayer tax.  H5: Service effectiveness harms non-compliance with paying taxes, Individual taxpayers  H6: Economic conditions have a positive effect on non-compliance with paying taxpayers personal tax individual taxpayer tax. | 2015 | 50 samples of individual taxpayers in the District of Rungkut Surabaya  with the criteria according to Article 1 of Law No.28 of 2007 | Tax knowledge.  Tax rates. Tax audits.  Service quality.  Service effectiveness.  Economic conditions |
| **5** | Study 5 (2016) | Determinants of Non-compliance with Income Taxpayers | University Muhammadiyah of Surakarta | H1: Perception of the taxation system as a determinant of taxpayer non-compliance.  H4: Risk of detection of compliance costs as a determinant of taxpayer non-compliance.  H5: The number of sanctions as a determinant of taxpayer non-compliance.  H6: Quality of service as a determinant of taxpayer non-compliance  H8: knowledge of taxpayers as a determinant of taxpayer non-compliance | 2016 | 100 samples of individual taxpayers who own businesses or do work  Free registered at KPP Pratama Surakarta | Perception of the taxation system.  Compliance Cost  Sanctions on the quality of taxpayer  Knowledge services |
| **6** | Study 6 (2016) | Effect of justice, taxation system, discrimination and compliance costs on ethics of tax evasion at KPP Pratama Singaraja | e-journal Ganesha | H1: fairness has a negative and significant effect on taxpayers' perceptions of the ethics of tax evasion (tax evasion)  H2: the taxation system has a negative and significant effect on taxpayers' perceptions of tax evasion ethics (tax evasion)  H3: discrimination has a positive and significant effect on taxpayers' perceptions regarding the ethics of tax evasion (tax evasion)  H4: the cost of compliance has a positive and significant effect on the perception of taxpayers regarding the ethics of tax evasion (tax evasion)  H5: justice, the tax system,  discrimination, and compliance costs significant effect on the perception of taxpayers regarding the ethics of tax evasion (tax evasion) | 2016 | 100 samples of taxpayers registered at KPP Pratama Singaraja | Tax sanctions.  Tax service quality. Compliance cost. |
| **7** | Study 7 (2016) | Factors that influence the perception of individual taxpayers doing tax evasion | University of Semarang | H3: The service of tax officials harms the perception of individual taxpayers doing tax evasion.  H4: Understanding taxation harms the perception of individual taxpayers doing tax evasion.  H6: The taxation system has a positive effect on the perception of individual taxpayers doing tax evasion  H7: Tax sanctions have a positive effect on the perception of individual taxpayers doing tax evasion | 2016 | 44 samples of taxpayers at KPP Pratama Purbalingga | Tax office services. Tax Understanding. Tax Sanctions. |
| **8** | Study 8 (2016) | The Level of Tax Understanding and Sanctions for Non-compliance in Paying Corporate Taxes in Manado City | Journal EMBA | H1: The perception of corporate taxpayers regarding the level of understanding of tax regulations partially affects the behavior of non-compliance in paying taxes H2: The perception of corporate taxpayers regarding tax sanctions partially affects the behavior of non-compliance in paying taxes | 2016 | 100 samples of taxpayers at KPP Pratama Manado | Tax Socialization  tax sanctions |
| **9** | Study 9 (2017) | Factors Affecting Taxpayer Perception Regarding Ethics for Tax Evasion | E-Journal Akuntansi Universitas Udayana | H1: Tax justice harms the perception of individual taxpayers regarding the ethics of tax evasion.  H2: The taxation system harms the perception of individual taxpayers regarding the ethics of tax evasion.  H4: Taxpayer knowledge harms the perception of individual taxpayers regarding the ethics of tax evasion. | 2017 | 100 samples of taxpayers at KPP Pratama Denpasar Timur | Tax sanctions. Tax Socialization |
| **10** | Study 10 (2018) | The Influence of the Taxation System, Tax Fairness, Tax Technology, Compliance Costs and the Possibility of Detection of Fraud on Perceptions of Tax Evasion | University of Peradaban | H1: The taxation system harms taxpayers' perceptions of tax evasion behavior  H2: Fairness harms taxpayers' perceptions of tax evasion behavior  H3: Taxation technology harms taxpayers' perceptions of tax evasion behavior  H4: compliance costs have a positive and significant effect on taxpayers' perceptions of the ethics of tax evasion (tax evasion). | 2018 | 100 samples of taxpayers at KPP Pratama Purwokerto | Tax Sanctions Service Quality Compliance Cost |
| **11** | Study 11 (2018) | Effect of Tax Socialization, Law Enforcement and Tax Sanctions Regarding Tax Evasion | JOURNAL RISET AKUNTANSI TERPADU | H1: Tax Socialization has a positive effect on Taxpayer Perceptions regarding Taxpayers  Tax Evasion.  H2: Law enforcement harms the perception of taxpayers regarding tax evasion  H3: Tax sanctions have a positive effect on taxpayers' perceptions of tax evasion | 2018 | 96 samples of taxpayers at KPP Pratama Sleman | Tax Socialization  Tax Quality  Tax Sanctions |
| **12** | Study 12 (2020) | Analysis of Factors Affecting Taxpayer Non-compliance | Journal Penelitian Akuntansi | H1: Knowledge of Taxation has a partial effect on Taxpayer Non-compliance.  H3: Moral Obligations partially affect Taxpayer Non-compliance H4: Tax Sanctions partially affect Compulsory Non-compliance  Tax. | 2020 | 100 samples of taxpayers in KP2KP Bumiayu Brebes | Tax Socialization  Tax Quality  Tax Sanctions |

A.4 Convert t-statistics to r-statistics

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Penelitian Sample | N |  | t-statistics | significance | t^2 | df | r | r mean |
| Independent  variable |
| 1 | Study 1 (2010) | 60 | X1 | 2,319 | 0,037 | 5,378 | 59 | 0,289 | 0,289 |
| X2 | 3,199 | 0,002 | 10,234 | 59 | 0,384 | 0,384 |
| X3 | 0,33 | 0,743 | 0,109 | 59 | 0,043 | 0,043 |
| X4 | 2,531 | 0,014 | 6,406 | 59 | 0,313 | 0,313 |
| 2 | Study 2 (2010) | 120 | X1 | -0,884 | 0,144 | 0,781 | 15 | 0,223 | 0,223 |
| X2 | -0,224 | 0,098 | 0,050 | 15 | 0,058 | 0,058 |
| X3 | 0,824 | 0,177 | 0,679 | 15 | 0,208 | 0,208 |
| X4 | 0,771 | 0,159 | 0,594 | 15 | 0,195 | 0,195 |
| X5 | 0,544 | 0,043 | 0,296 | 15 | 0,139 | 0,139 |
| 3 | Study 3 (2011) | 30 | X1 | 0,779 | 0,445 | 0,607 | 29 | 0,143 | 0,143 |
| X2 | 1,094 | 0,308 | 1,197 | 29 | 0,199 | 0,199 |
| X3 | 0,507 | 0,618 | 0,257 | 29 | 0,094 | 0,094 |
| X4 | 0,099 | 0,922 | 0,010 | 29 | 0,018 | 0,018 |
| X5 | 0,523 | 0,607 | 0,274 | 29 | 0,097 | 0,097 |
| 4 | Study 4 (2015) | 50 | X1 | 2,188 | 0,034 | 4,787 | 49 | 0,298 | 0,298 |
| X2 | 3,651 | 0,001 | 13,330 | 49 | 0,462 | 0,462 |
| X3 | 0,477 | 0,636 | 0,228 | 49 | 0,068 | 0,068 |
| X4 | 2,614 | 0,012 | 6,833 | 49 | 0,350 | 0,350 |
| X5 | 6,108 | 0,0001 | 37,308 | 49 | 0,657 | 0,657 |
| 5 | Study 5 (2016) | 100 | X1 | 5,744 | 0,0001 | 32,994 | 23 | 0,768 | 0,768 |
| X2 | 4,303 | 0,0001 | 18,516 | 23 | 0,668 | 0,668 |
| X3 | 2,655 | 0,009 | 7,049 | 23 | 0,484 | 0,484 |
| X4 | 3,925 | 0,0001 | 15,406 | 23 | 0,633 | 0,633 |
| 6 | Study 6 (2016) | 100 | X1 | -2,876 | 0,005 | 8,271 | 99 | 0,278 | 0,278 |
| X2 | 2,194 | 0,031 | 4,814 | 99 | 0,215 | 0,215 |
| X3 | 2,802 | 0,006 | 7,851 | 99 | 0,271 | 0,271 |
| 7 | Study 7 (2016) | 44 | X1 | 0,419 | 0,0001 | 0,176 | 64 | 0,052 | 0,052 |
| X2 | -0,295 | 0,008 | 0,087 | 64 | 0,037 | 0,037 |
| X3 | -0,047 | 0,277 | 0,002 | 64 | 0,006 | 0,006 |
| X4 | 0,193 | 0,022 | 0,037 | 64 | 0,024 | 0,024 |
| X5 | 0,179 | 0,047 | 0,032 | 64 | 0,022 | 0,022 |
| 8 | Study 8 (2016) | 100 | X2 | 4,175 | 0,0001 | 17,431 | 99 | 0,387 | 0,387 |
| X4 | 4,718 | 0,0001 | 22,260 | 99 | 0,428 | 0,428 |
| 9 | Study 9 (2017) | 100 | X1 | -2,855 | 0,005 | 8,151 | 61 | 0,343 | 0,343 |
| X2 | 2,287 | 0,024 | 5,230 | 61 | 0,281 | 0,281 |
| X3 | 2,395 | 0,019 | 5,736 | 61 | 0,293 | 0,293 |
| X4 | -2,488 | 0,015 | 6,190 | 61 | 0,304 | 0,304 |
| 10 | Study 10 (2018) | 100 | X1 | -3,974 | 0,0001 | 15,793 | 61 | 0,453 | 0,453 |
| X2 | -0,764 | 0,447 | 0,584 | 89 | 0,081 | 0,081 |
| X3 | 0,15 | 0,881 | 0,023 | 89 | 0,016 | 0,016 |
| X4 | -0,569 | 0,571 | 0,324 | 89 | 0,060 | 0,060 |
| X5 | -0,535 | 0,594 | 0,286 | 89 | 0,057 | 0,057 |
| 11 | Study 11 (2018) | 96 | X1 | -2,096 | 0,005 | 4,393 | 99 | 0,206 | 0,206 |
| X2 | 3,379 | 0,001 | 11,418 | 99 | 0,322 | 0,322 |
| X4 | 1,285 | 0,203 | 1,651 | 99 | 0,128 | 0,128 |
| 12 | Study 12 (2020) | 100 | X1 | 0,892 | 0,375 | 0,796 | 46 | 0,130 | 0,130 |
| X2 | 3,213 | 0,002 | 10,323 | 46 | 0,428 | 0,428 |
| X3 | 2,616 | 0,01 | 6,843 | 46 | 0,360 | 0,360 |
| X4 | 6,161 | 0,0001 | 37,958 | 46 | 0,672 | 0,672 |

1. 5 Meta general

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Author | Publisher | Dependent  Variable | Moderating  Variable | Sample | Pearson's Coefficient | | | | |
| Tax Service Quality | Tax Sanctions | Compliance  Cost | Tax Socialization | Financial  Condition |
| 1 | Study 1 (2010) | UIN Syarif Hidayatullah | Tax Evasion |  | 60 | 0,289 | 0,384 | 0,043 | 0,313 |  |
| 2 | Study 2 (2010) | UIN Syarif Hidayatullan | Tax Avoidance |  | 120 | 0,223 | 0,058 | 0,208 | 0,195 | 0,139 |
| 3 | Study 3 (2011) | UIN Syarif Hidayatullah | Tax Avoidance | -0,152 | 30 | 0,143 | 0,199 | 0,094 | 0,018 | 0,097 |
| 4 | Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax Evasion | 2,273 | 50 | 0,298 | 0,462 | 0,068 | 0,350 | 0,657 |
| 5 | Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Tax Avoidance | 3,424 | 100 | 0,768 | 0,668 | 0,484 | 0,633 |  |
| 6 | Study 6 (2016) | e-journal Ganesha | Tax Evasion | -3,266 | 100 | 0,278 | 0,215 | 0,271 |  |  |
| 7 | Study 7 (2016) | Univ. of Semarang | Tax Evasion | 0,107 | 44 | 0,052 | 0,037 | 0,006 | 0,024 | 0,022 |
| 8 | Study 8 (2016) | Journal EMBA | Tax Evasion |  | 100 |  | 0,387 |  | 0,428 |  |
| 9 | Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Tax Evasion | -4,932 | 100 | 0,343 | 0,281 | 0,293 | 0,304 |  |
| 10 | Study 10 (2018) | Univ. Of Peradaban | Tax Avoidance | -0,535 | 100 | 0,453 | 0,081 | 0,016 | 0,060 | 0,057 |
| 11 | Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | Tax Evasion |  | 96 | 0,206 | 0,322 |  | 0,128 |  |
| 12 | Study 12 (2020) | Journal Penelitian Akuntansi | Tax Evasion |  | 100 | 0,130 | 0,428 | 0,360 | 0,672 |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax Service Quality** | | | **Dependent**  **Variable** | | | **Ni** | | **ri** | | | **(Ni.ri)** | | **r** | | | | **(ri-r)^2** | | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | **(1-r^2)^2.K** | | | | **MIN** | | | **MAX** | | |
| Study 1 (2010) | UIN Syarif Hidayatullah | | Tax Evasion | | | 60 | | 0,289 | | | 17,341 | | 0,314 | | | | 0,001 | | | 0,037 | | |  |  | | | |  | | |  | | |
| Study 2 (2010) | UIN Syarif Hidayatullan | | Tax Avoidance | | | 120 | | 0,223 | | | 26,703 | | 0,314 | | | | 0,008 | | | 1,004 | | |  |  | | | |  | | |  | | |
| Study 3 (2011) | UIN Syarif Hidayatullah | | Tax Avoidance | | | 30 | | 0,143 | | | 4,295 | | 0,314 | | | | 0,029 | | | 0,875 | | |  |  | | | |  | | |  | | |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | | Tax Evasion | | | 50 | | 0,298 | | | 14,917 | | 0,314 | | | | 0,000 | | | 0,012 | | |  |  | | | |  | | |  | | |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | | Tax Avoidance | | | 100 | | 0,768 | | | 76,762 | | 0,314 | | | | 0,206 | | | 20,577 | | |  |  | | | |  | | |  | | |
| Study 6 (2016) | e-journal Ganesha | | Tax Evasion | | | 100 | | 0,278 | | | 27,768 | | 0,314 | | | | 0,001 | | | 0,132 | | |  |  | | | |  | | |  | | |
| Study 7 (2016) | Univ. of Semarang | | Tax Evasion | | | 44 | | 0,052 | | | 2,301 | | 0,314 | | | | 0,068 | | | 3,013 | | |  |  | | | |  | | |  | | |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | | Tax Evasion | | | 100 | | 0,343 | | | 34,333 | | 0,314 | | | | 0,001 | | | 0,086 | | |  |  | | | |  | | |  | | |
| Study 10 (2018) | Univ.of Peradaban | | Tax Avoidance | | | 100 | | 0,453 | | | 45,349 | | 0,314 | | | | 0,019 | | | 1,946 | | |  |  | | | |  | | |  | | |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | | Tax Evasion | | | 96 | | 0,206 | | | 19,789 | | 0,314 | | | | 0,012 | | | 1,117 | | |  |  | | | |  | | |  | | |
| Study 12 (2020) | Journal Penelitian Akuntansi | | Tax Evasion | | | 100 | | 0,130 | | | 13,040 | | 0,314 | | | | 0,034 | | | 3,371 | | |  |  | | | |  | | |  | | |
| Jumlah | | | | | | | 900 |  | 282,597 | | |  | | | |  | | | 32,171 | | | 0,901 | | | 8,938 | | 0,263 | | | 0,295 | |
|  |  | | k= | | | 11 | | r= | | | 0,314 | |  | | | | sr= | | | 0,036 | | | se= | 0,010 | | | | **X^2 k-1 =** | | | 39,594 | | |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | | sp= | 0,026 | | | |  | | |  | | |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |
| **Tax Sanction** | | | **Dependent**  **Variable** | | | **Ni** | | **ri** | | | **(Ni.ri)** | | **r** | | | | **(ri-r)^2** | | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | **(1-r^2)^2.K** | | | | **MIN** | | | **MAX** | | |  | |  |  | | |  |
| Study 1 (2010) | UIN Syarif Hidayatullah | | Tax Evasion | | | 60 | | 0,384 | | | 23,068 | | 0,300 | | | | 0,007 | | | 0,426 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 2 (2010) | UIN Syarif Hidayatullan | | Tax Avoidance | | | 120 | | 0,058 | | | 6,929 | | 0,300 | | | | 0,059 | | | 7,054 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | | Tax Avoidance | | | 30 | | 0,286 | | | 8,587 | | 0,300 | | | | 0,000 | | | 0,006 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | | Tax Evasion | | | 50 | | 0,462 | | | 23,122 | | 0,300 | | | | 0,026 | | | 1,316 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | | Tax Avoidance | | | 100 | | 0,668 | | | 66,783 | | 0,300 | | | | 0,135 | | | 13,516 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 6 (2016) | e-journal Ganesha | | Tax Evasion | | | 100 | | 0,215 | | | 21,533 | | 0,300 | | | | 0,007 | | | 0,720 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 7(2016) | Univ. of Semarang | | Tax Evasion | | | 44 | | 0,037 | | | 1,621 | | 0,300 | | | | 0,069 | | | 3,051 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 8 (2016) | Journal EMBA | | Tax Evasion | | | 100 | | 0,387 | | | 38,692 | | 0,300 | | | | 0,008 | | | 0,752 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | | Tax Evasion | | | 100 | | 0,281 | | | 28,102 | | 0,300 | | | | 0,000 | | | 0,037 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 10 (2018) | Univ. Of Peradaban | | Tax Avoidance | | | 100 | | 0,081 | | | 8,072 | | 0,300 | | | | 0,048 | | | 4,817 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | | Tax Evasion | | | 96 | | 0,322 | | | 30,870 | | 0,300 | | | | 0,000 | | | 0,044 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | | Tax Evasion | | | 100 | | 0,428 | | | 42,812 | | 0,300 | | | | 0,016 | | | 1,637 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | | 1000 | |  | | | 300,192 | |  | | | |  | | | 33,376 | | | 0,910 | 9,935 | | | | 0,254 | | | 0,281 | | |  | |  |  | | |  |
|  |  | | k= | | | 12 | | r= | | | 0,300 | |  | | | | sr= | | | 0,033 | | | se= | 0,010 | | | | **X^2 k-1 =** | | | 40,314 | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | | sp= | 0,023 | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| **Compliance Cost** | | | **Dependent**  **Variable** | | | **Ni** | | **ri** | | | **(Ni.ri)** | | **r** | | | | **(ri-r)^2** | | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | **(1-r^2)^2.K** | | | | **MIN** | | | **MAX** | | |  | |  |  | | |  |
| Study 1 (2010) | UIN Syarif Hidayatullah | | Tax Evasion | | | 60 | | 0,043 | | | 2,575 | | 0,219 | | | | 0,031 | | | 1,870 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 2 (2010) | UIN Syarif Hidayatullan | | Tax Avoidance | | | 120 | | 0,208 | | | 24,972 | | 0,219 | | | | 0,000 | | | 0,016 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | | Tax Avoidance | | | 30 | | 0,094 | | | 2,812 | | 0,219 | | | | 0,016 | | | 0,474 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | | Tax Evasion | | | 50 | | 0,068 | | | 3,399 | | 0,219 | | | | 0,023 | | | 1,147 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | | Tax Avoidance | | | 100 | | 0,484 | | | 48,434 | | 0,219 | | | | 0,070 | | | 7,016 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 6 (2016) | e-journal Ganesha | | Tax Evasion | | | 100 | | 0,271 | | | 27,107 | | 0,219 | | | | 0,003 | | | 0,266 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 7 (2016) | Univ. of Semarang | | Tax Evasion | | | 44 | | 0,006 | | | 0,258 | | 0,219 | | | | 0,046 | | | 2,007 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | | Tax Evasion | | | 100 | | 0,293 | | | 29,317 | | 0,219 | | | | 0,005 | | | 0,543 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 10 (2018) | Univ.of Peradaban | | Tax Avoidance | | | 100 | | 0,016 | | | 1,590 | | 0,219 | | | | 0,041 | | | 4,144 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | | Tax Evasion | | | 100 | | 0,360 | | | 35,987 | | 0,219 | | | | 0,020 | | | 1,971 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | | 804 | |  | | | 176,451 | |  | | | |  | | | 19,455 | | | 0,952 | 9,060 | | | | 0,194 | | | 0,197 | | |  | |  |  | | |  |
|  |  | | k= | | | 10 | | r= | | | 0,219 | |  | | | | sr= | | | 0,024 | | | se= | 0,011 | | | | **X^2 k-1 =** | | | 21,474 | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | | sp= | 0,013 | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| **Tax Socialization** | | | **Dependent**  **Variable** | | | **Ni** | | **ri** | | | **(Ni.ri)** | | **r** | | | | **(ri-r)^2** | | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | **(1-r^2)^2.K** | | | | **MIN** | | | **MAX** | | |  | |  |  | | |  |
| Study 1 (2010) | UIN Syarif Hidayatullah | | Tax Evasion | | | 60 | | 0,313 | | | 18,777 | | 0,315 | | | | 0,000 | | | 0,000 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 2 (2010) | UIN Syarif Hidayatullan | | Tax Avoidance | | | 120 | | 0,195 | | | 23,429 | | 0,315 | | | | 0,014 | | | 1,718 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | | Tax Avoidance | | | 30 | | 0,018 | | | 0,551 | | 0,315 | | | | 0,088 | | | 2,637 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 4(2015) | Journal Ilmu & Riset Akuntansi | | Tax Evasion | | | 50 | | 0,350 | | | 17,492 | | 0,315 | | | | 0,001 | | | 0,061 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | | Tax Avoidance | | | 100 | | 0,633 | | | 63,335 | | 0,315 | | | | 0,101 | | | 10,142 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 7 (2016) | Univ. of Semarang | | Tax Evasion | | | 44 | | 0,024 | | | 1,061 | | 0,315 | | | | 0,085 | | | 3,720 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 8 (2016) | Jurnal EMBA | | Tax Evasion | | | 100 | | 0,428 | | | 42,845 | | 0,315 | | | | 0,013 | | | 1,290 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | | Tax Evasion | | | 100 | | 0,304 | | | 30,353 | | 0,315 | | | | 0,000 | | | 0,013 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 10 (2018) | Univ. Of Peradaban | | Tax Avoidance | | | 100 | | 0,060 | | | 6,020 | | 0,315 | | | | 0,065 | | | 6,486 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | | Tax Evasion | | | 96 | | 0,128 | | | 12,296 | | 0,315 | | | | 0,035 | | | 3,350 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | | Tax Evasion | | | 100 | | 0,672 | | | 67,239 | | 0,315 | | | | 0,128 | | | 12,781 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | | 900 | |  | | | 283,398 | |  | | | |  | | | 42,198 | | | 0,901 | 8,927 | | | | 0,242 | | | 0,295 | | |  | |  |  | | |  |
|  |  | | k= | | | 11 | | r= | | | 0,315 | |  | | | | sr= | | | 0,047 | | | se= | 0,010 | | | | **X^2 k-1 =** | | | 51,998 | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | | sp= | 0,037 | | | |  | | |  | | |  | |  |  | | |  |
| **Finansial Condition** | | | **Dependent**  **Variable** | | | **Ni** | | **ri** | | | **(Ni.ri)** | | **r** | | | | **(ri-r)^2** | | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | **(1-r^2)^2.K** | | | | **MIN** | | | **MAX** | | |  | |  |  | | |  |
| Study 2 (2010) | UIN Syarif Hidayatullan | | Tax Avoidance | | | 120 | | 0,139 | | | 16,691 | | 0,172 | | | | 0,001 | | | 0,129 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | | Tax Avoidance | | | 30 | | 0,097 | | | 2,900 | | 0,172 | | | | 0,006 | | | 0,170 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | | Tax Evasion | | | 50 | | 0,657 | | | 32,873 | | 0,172 | | | | 0,236 | | | 11,792 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 7 (2016) | Univ. Of Semarang | | Tax Evasion | | | 44 | | 0,022 | | | 0,984 | | 0,172 | | | | 0,022 | | | 0,983 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| Study 10 (2018) | Univ. Of Peradaban | | Tax Avoidance | | | 100 | | 0,057 | | | 5,662 | | 0,172 | | | | 0,013 | | | 1,327 | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | | 344 | |  | | | 59,111 | |  | | | |  | | | 14,401 | | | 0,970 | 4,709 | | | | 0,117 | | | 0,145 | | |  | |  |  | | |  |
|  |  | | k= | | | 5 | | r= | | | 0,172 | |  | | | | sr= | | | 0,042 | | | se= | 0,0137 | | | | **X^2 k-1 =** | | | 15,290 | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | | sp= | 0,028 | | | |  | | |  | | |  | |  |  | | |  |
|  |  | |  | | |  | |  | | |  | |  | | | |  | | |  | | |  |  | | | |  | | |  | | |  | |  |  | | |  |
| **Taxation System** | | **Moderating**  **Variable** | | **Ni** | t-statistics | | | sig | | t^2 | | | | df | **ri** | | | **(Ni.ri)** | | | **r** | | | **(ri-r)^2** | | **[Ni(ri-r)^2]** | | | **(1-r^2)** | | | | **(1-r^2)^2.K** | | **MIN** | | | **MAX** |
| Study 3 (2011) | UIN Syarif Hidayatullah | Tarif Pajak | | 30 | -0,152 | | | 0,881 | | 0,023 | | | | 29 | 0,0282 | | | 0,846 | | | 0,315 | | | 0,0824 | | 2,473 | | |  | | | |  | |  | | |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tarif Pajak | | 50 | 2,273 | | | 0,009 | | 5,167 | | | | 49 | 0,3088 | | | 15,442 | | | 0,315 | | | 0,0000 | | 0,002 | | |  | | | |  | |  | | |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Self Assesment System | | 100 | 3,424 | | | 0,001 | | 11,724 | | | | 23 | 0,5811 | | | 58,106 | | | 0,315 | | | 0,0706 | | 7,062 | | |  | | | |  | |  | | |  |
| Study 6 (2016) | e-journal Ganesha | Core System | | 100 | -3,266 | | | 0,002 | | 10,667 | | | | 99 | 0,3119 | | | 31,187 | | | 0,315 | | | 0,0000 | | 0,001 | | |  | | | |  | |  | | |  |
| Study 7 (2016) | Univ. Of Semarang | Core System | | 44 | 0,107 | | | 0,277 | | 0,011 | | | | 64 | 0,0134 | | | 0,588 | | | 0,315 | | | 0,0912 | | 4,011 | | |  | | | |  | |  | | |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Core System | | 100 | -4,932 | | | 0,0001 | | 24,325 | | | | 61 | 0,5339 | | | 53,393 | | | 0,315 | | | 0,0478 | | 4,779 | | |  | | | |  | |  | | |  |
| Study 10 (2018) | Univ. Of Peradaban | Core System | | 100 | -0,535 | | | 0,594 | | 0,286 | | | | 89 | 0,0566 | | | 5,662 | | | 0,315 | | | 0,0669 | | 6,692 | | |  | | | |  | |  | | |  |
|  |  |  | | 524 |  | | |  | |  | | | |  |  | | | 165,225 | | |  | | |  | | 25,021 | | | 0,901 | | | | 5,677 | | 0,243 | | | 0,294 |
|  |  | k= | | 7 |  | | |  | |  | | | |  | r= | | | 0,315 | | |  | | | sr= | | 0,048 | | | se= | | | | 0,01083447 | | **X^2 k-1 =** | | | 30,851 |

A.6 Meta subgroup

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax Avoidance** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 2 (2010) | UIN Syarif Hidayatullan | Tax Service Quality | 120 | 0,223 | 26,703 | 0,437 | 0,046 | 5,543 |  |  |  |  |
| Study 3(2011) | UIN Syarif Hidayatullah | Tax Service Quality | 30 | 0,143 | 4,295 | 0,437 | 0,087 | 2,598 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Tax Service Quality | 100 | 0,768 | 76,762 | 0,437 | 0,109 | 10,901 |  |  |  |  |
| Study 10 (2018) | Univ. Of Peradaban | Tax Service Quality | 100 | 0,453 | 45,349 | 0,437 | 0,000 | 0,026 |  |  |  |  |
|  |  |  | 350 |  | 153,109 |  |  | 19,068 | 0,809 | 2,616 | 0,345 | 0,423 |
|  |  | k= | 4 | r= | 0,437 |  | sr= | 0,054 | se= | 0,007 | **X^2 k-1 =** | 29,161 |
|  |  |  |  |  |  |  |  |  | sp= | 0,047 |  |  |
| **Tax Avoidance** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 2 (2010) | UIN Syarif Hidayatullan | Tax Sanctions | 120 | 0,058 | 6,929 | 0,258 | 0,040 | 4,822 |  |  |  |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | Tax Sanctions | 30 | 0,286 | 8,587 | 0,258 | 0,001 | 0,024 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Tax Sanctions | 100 | 0,668 | 66,783 | 0,258 | 0,168 | 16,779 |  |  |  |  |
| Study 10 (2018) | Univ. Of Peradaban | Tax Sanctions | 100 | 0,081 | 8,072 | 0,258 | 0,031 | 3,150 |  |  |  |  |
|  |  |  | 350 |  | 90,370 |  |  | 24,775 | 0,933 | 3,484 | 0,139 | 0,239 |
|  |  | k= | 4 | r= | 0,258 |  | sr= | 0,071 | se= | 0,010 | **X^2 k-1 =** | 28,441 |
|  |  |  |  |  |  |  |  |  | sp= | 0,061 |  |  |
| **Tax Avoidance** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 2 (2010) | UIN Syarif Hidayatullan | Compliance Cost | 120 | 0,208 | 24,972 | 0,222 | 0,000 | 0,024 |  |  |  |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | Compliance Cost | 30 | 0,094 | 2,812 | 0,222 | 0,017 | 0,496 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyahof Surakarta | Compliance Cost | 100 | 0,484 | 48,434 | 0,222 | 0,069 | 6,866 |  |  |  |  |
| Study 10 (2018) | Univ. Of Peradaban | Compliance Cost | 100 | 0,016 | 1,590 | 0,222 | 0,043 | 4,260 |  |  |  |  |
|  |  |  | 350 |  | 77,807 |  |  | 11,647 | 0,951 | 3,614 | 0,177 | 0,202 |
|  |  | k= | 4 | r= | 0,222 |  | sr= | 0,033 | se= | 0,010 | **X^2 k-1 =** | 12,889 |
|  |  |  |  |  |  |  |  |  | sp= | 0,023 |  |  |
| **Tax Avoidance** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 2 (2010) | UIN Syarif Hidayatullan | Tax Socialization | 120 | 0,195 | 23,429 | 0,267 | 0,005 | 0,612 |  |  |  |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | Tax Socialization | 30 | 0,018 | 0,551 | 0,267 | 0,062 | 1,849 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Tax Socialization | 100 | 0,633 | 63,335 | 0,267 | 0,134 | 13,445 |  |  |  |  |
| Study 10 (2018) | Univ. Of Peradaban | Tax Socialization | 100 | 0,060 | 6,020 | 0,267 | 0,043 | 4,263 |  |  |  |  |
|  |  |  | 350 |  | 93,335 |  |  | 20,170 | 0,929 | 3,451 | 0,173 | 0,247 |
|  |  | k= | 4 | r= | 0,267 |  | sr= | 0,058 | se= | 0,010 | **X^2 k-1 =** | 23,376 |
|  |  |  |  |  |  |  |  |  | sp= | 0,048 |  |  |
| **Tax Avoidance** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 2 (2010) | UIN Syarif Hidayatullan | Finansial Condition | 120 | 0,139 | 16,691 | 0,101 | 0,001 | 0,174 |  |  |  |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | Finansial Condition | 30 | 0,097 | 2,900 | 0,101 | 0,000 | 0,001 |  |  |  |  |
| Study 10 (2018) | Univ. Of Peradaban | Finansial Condition | 100 | 0,057 | 5,662 | 0,101 | 0,002 | 0,197 |  |  |  |  |
|  |  |  | 250 |  | 25,253 |  |  | 0,372 | 0,990 | 2,939 | 0,121 | 0,078 |
|  |  | k= | 3 | r= | 0,101 |  | sr= | 0,001 | se= | 0,012 | **X^2 k-1 =** | 0,379 |
|  |  |  |  |  |  |  |  |  | sp= | -0,010 |  |  |
| **Tax Avoidance** | | **Moderating Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 3 (2011) | UIN Syarif Hidayatullah | Tax Rate | 30 | 0,028 | 0,846 | 0,453 | 0,181 | 5,426 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Self Assesment System | 100 | 0,581 | 58,106 | 0,453 | 0,016 | 1,628 |  |  |  |  |
|  |  |  | 130 |  | 58,952 |  |  | 7,053 | 0,794 | 1,262 | 0,366 | 0,434 |
|  |  | k= | 2 | r= | 0,453 |  | sr= | 0,054 | se= | 0,010 | **X^2 k-1 =** | 11,178 |
|  |  |  |  |  |  |  |  |  | sp= | 0,045 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 1 (2010) | UIN Syarif Hidayatullah | Tax Service Quality | 60 | 0,289 | 17,341 | 0,235 | 0,003 | 0,172 |  |  |  |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax Service Quality | 50 | 0,298 | 14,917 | 0,235 | 0,004 | 0,198 |  |  |  |  |
| Study 6 (2016) | e-journal Ganesha | Tax Service Quality | 100 | 0,278 | 27,768 | 0,235 | 0,002 | 0,178 |  |  |  |  |
| Study 7 (2016) | Univ. of Semarang | Tax Service Quality | 44 | 0,052 | 2,301 | 0,235 | 0,034 | 1,476 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Tax Service Quality | 100 | 0,343 | 34,333 | 0,235 | 0,012 | 1,164 |  |  |  |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | Tax Service Quality | 96 | 0,206 | 19,789 | 0,235 | 0,001 | 0,082 |  |  |  |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | Tax Service Quality | 100 | 0,130 | 13,040 | 0,235 | 0,011 | 1,103 |  |  |  |  |
|  |  |  | 550 |  | 129,489 |  |  | 4,374 | 0,945 | 6,246 | 0,242 | 0,213 |
|  |  | k= | 7 | r= | 0,235 |  | sr= | 0,008 | se= | 0,011 | **X^2 k-1 =** | 4,902 |
|  |  |  |  |  |  |  |  |  | sp= | -0,003 |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 1 (2010) | UIN Syarif Hidayatullah | Tax Sanctions | 60 | 0,384 | 23,068 | 0,323 | 0,004 | 0,228 |  |  |  |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax Sanctions | 50 | 0,462 | 23,122 | 0,323 | 0,020 | 0,975 |  |  |  |  |
| Study 6 (2016) | e-journal Ganesha | Tax Sanctions | 100 | 0,215 | 21,533 | 0,323 | 0,012 | 1,155 |  |  |  |  |
| Study 7 (2016) | Univ. of Semarang | Tax Sanctions | 44 | 0,037 | 1,621 | 0,323 | 0,082 | 3,598 |  |  |  |  |
| Study 8 (2016) | Journal EMBA | Tax Sanctions | 100 | 0,387 | 38,692 | 0,323 | 0,004 | 0,411 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Tax Sanctions | 100 | 0,281 | 28,102 | 0,323 | 0,002 | 0,175 |  |  |  |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | Tax Sanctions | 96 | 0,322 | 30,870 | 0,323 | 0,000 | 0,000 |  |  |  |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | Tax Sanctions | 100 | 0,428 | 42,812 | 0,323 | 0,011 | 1,109 |  |  |  |  |
|  |  |  | 650 |  | 209,821 |  |  | 7,651 | 0,896 | 6,420 | 0,319 | 0,303 |
|  |  | k= | 8 | r= | 0,323 |  | sr= | 0,012 | se= | 0,010 | **X^2 k-1 =** | 0,385 |
|  |  |  |  |  |  |  |  |  | sp= | 0,002 |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 1 (2010) | UIN Syarif Hidayatullah | Compliance Cost | 60 | 0,043 | 2,575 | 0,217 | 0,030 | 1,824 |  |  |  |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Compliance Cost | 50 | 0,068 | 3,399 | 0,217 | 0,022 | 1,114 |  |  |  |  |
| Study 6 (2016) | e-journal Ganesha | Compliance Cost | 100 | 0,271 | 27,107 | 0,217 | 0,003 | 0,289 |  |  |  |  |
| Study 7 (2016) | Univ. Of Semarang | Compliance Cost | 44 | 0,006 | 0,258 | 0,217 | 0,045 | 1,966 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Compliance Cost | 100 | 0,293 | 29,317 | 0,217 | 0,006 | 0,576 |  |  |  |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | Compliance Cost | 100 | 0,360 | 35,987 | 0,217 | 0,020 | 2,033 |  |  |  |  |
|  |  |  | 454 |  | 98,644 |  |  | 7,803 | 0,953 | 5,447 | 0,207 | 0,194 |
|  |  | k= | 6 | r= | 0,217 |  | sr= | 0,017 | se= | 0,012 | **X^2 k-1 =** | 0,311 |
|  |  |  |  |  |  |  |  |  | sp= | 0,005 |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 1 (2010) | UIN Syarif Hidayatullah | Tax Socialization | 60 | 0,313 | 18,777 | 0,346 | 0,001 | 0,064 |  |  |  |  |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax Socialization | 50 | 0,350 | 17,492 | 0,346 | 0,000 | 0,001 |  |  |  |  |
| Study 7 (2016) | Univ. Of Semarang | Tax Socialization | 44 | 0,024 | 1,061 | 0,346 | 0,103 | 4,547 |  |  |  |  |
| Study 8 (2016) | Journal EMBA | Tax Socialization | 100 | 0,428 | 42,845 | 0,346 | 0,007 | 0,687 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Tax Socialization | 100 | 0,304 | 30,353 | 0,346 | 0,002 | 0,177 |  |  |  |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | Tax Socialization | 96 | 0,128 | 12,296 | 0,346 | 0,047 | 4,541 |  |  |  |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | Tax Socialization | 100 | 0,672 | 67,239 | 0,346 | 0,107 | 10,681 |  |  |  |  |
|  |  |  | 550 |  | 190,063 |  |  | 20,697 | 0,881 | 5,428 | 0,291 | 0,326 |
|  |  | k= | 7 | r= | 0,346 |  | sr= | 0,038 | se= | 0,010 | **X^2 k-1 =** | 26,691 |
|  |  |  |  |  |  |  |  |  | sp= | 0,028 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Independent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Finansial Condition | 50 | 0,657 | 32,873 | 0,360 | 0,088 | 4,419 |  |  |  |  |
| Study 7 (2016) | Univ. of Semarang | Finansial Condition | 44 | 0,022 | 0,984 | 0,360 | 0,114 | 5,021 |  |  |  |  |
|  |  |  | 94 |  | 33,858 |  |  | 9,440 | 0,870 | 1,515 | 0,195 | 0,329 |
|  |  | k= | 2 | r= | 0,360 |  | sr= | 0,100 | se= | 0,016 | **X^2 k-1 =** | 12,464 |
|  |  |  |  |  |  |  |  |  | sp= | 0,084 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **Tax Evasion** | | **Moderating Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax rate | 50 | 0,309 | 15,442 | 0,342 | 0,001 | 0,056 |  |  |  |  |
| Study 6 (2016) | e-journal Ganesha | core system | 100 | 0,312 | 31,187 | 0,342 | 0,001 | 0,092 |  |  |  |  |
| Study 7 (2016) | Univ. Of Semarang | core system | 44 | 0,013 | 0,588 | 0,342 | 0,108 | 4,758 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | core system | 100 | 0,534 | 53,393 | 0,342 | 0,037 | 3,676 |  |  |  |  |
|  |  |  | 294 |  | 100,611 |  |  | 8,581 | 0,883 | 3,118 | 0,306 | 0,321 |
|  |  | k= | 4 | r= | 0,342 |  | sr= | 0,029 | se= | 0,011 | **X^2 k-1 =** | 11,009 |
|  |  |  |  |  |  |  |  |  | sp= | 0,019 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| META-ANALYSIS STATUS PUBLICISE | | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Repository Library** | | **Dependent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 1 (2010) | UIN Syarif Hidayatullah | Tax Evasion | 60 | 0,257 | 15,440 | 0,257 | 0,000 | 0,000 |  |  |  |  |
| Study 2 (2010) | UIN Syarif Hidayatullan | Tax Avoidance | 120 | 0,165 | 19,745 | 0,257 | 0,009 | 1,037 |  |  |  |  |
| Study 3 (2011) | UIN Syarif Hidayatullah | Tax Avoidance | 30 | 0,110 | 3,306 | 0,257 | 0,022 | 0,651 |  |  |  |  |
| Study 5 (2016) | Univ. Muhammadiyah of Surakarta | Tax Avoidance | 100 | 0,638 | 63,828 | 0,257 | 0,145 | 14,500 |  |  |  |  |
| Study 7 (2016) | Univ. Of Semarang | Tax Evasion | 44 | 0,028 | 1,245 | 0,257 | 0,053 | 2,311 |  |  |  |  |
| Study 10 (2018) | Univ.of Peradaban | Tax Avoidance | 100 | 0,133 | 13,339 | 0,257 | 0,015 | 1,540 |  |  |  |  |
|  |  |  | 454 |  | 116,904 |  |  | 20,039 | 0,934 | 5,231 | **0,194** | 0,235 |
|  |  | k= | 6 | r= | 0,257 |  | sr= | 0,044 | se= | 0,012 | **X^2 k-1 =** | 22,986 |
|  |  |  |  |  |  |  |  |  | sp= | 0,033 |  |  |
|  | |  |  |  |  |  |  |  |  |  |  |  |
| **e-journal** | | **Dependent Variable** | **Ni** | **ri** | **(Ni.ri)** | **r** | **(ri-r)^2** | **[Ni(ri-r)^2]** | **(1-r^2)** | **(1-r^2)^2.K** | **MIN** | **MAX** |
| Study 4 (2015) | Journal Ilmu & Riset Akuntansi | Tax Evasion | 50 | 0,367 | 18,361 | 0,322 | 0,002 | 0,102 |  |  |  |  |
| Study 6 (2016) | e-journal Ganesha | Tax Evasion | 100 | 0,255 | 25,469 | 0,322 | 0,005 | 0,455 |  |  |  |  |
| Study 8 (2016) | Journal EMBA | Tax Evasion | 100 | 0,408 | 40,769 | 0,322 | 0,007 | 0,732 |  |  |  |  |
| Study 9 (2017) | E-Journal Akuntansi Universitas Udayana | Tax Evasion | 100 | 0,305 | 30,526 | 0,322 | 0,000 | 0,028 |  |  |  |  |
| Study 11 (2018) | JOURNAL RISET AKUNTANSI TERPADU | Tax Evasion | 96 | 0,219 | 20,985 | 0,322 | 0,011 | 1,029 |  |  |  |  |
| Study 12 (2020) | Journal Penelitian Akuntansi | Tax Evasion | 100 | 0,398 | 39,769 | 0,322 | 0,006 | 0,571 |  |  |  |  |
|  |  |  | 546 |  | 175,879 |  |  | 2,917 | 0,896 | 4,819 | 0,329 | 0,305 |
|  |  | k= | 6 | r= | 0,322 |  | sr= | 0,005 | se= | 0,009 | **X^2 k-1 =** | 3,631 |
|  |  |  |  |  |  |  |  |  | sp= | -0,003 |  |  |

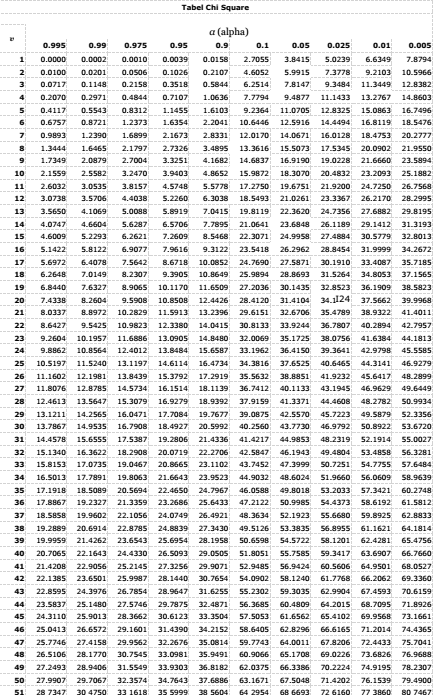
1. 7 All meta analysis

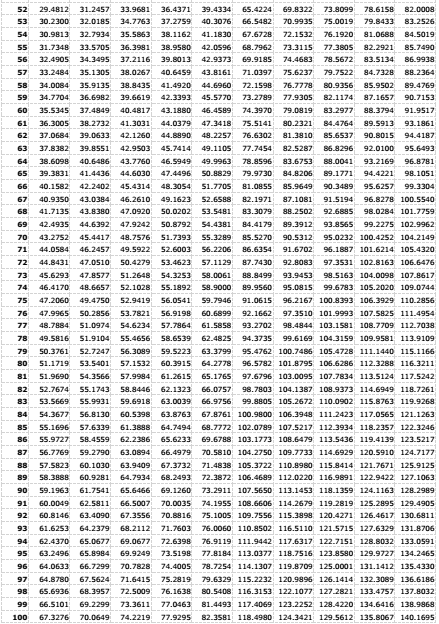
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax Service Quality |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 900 | 11 | 0,314 | 0,036 | 0,010 | 0,026 | 27,782 | 0,263 | to | 0,295 | 39,594 | 1,954 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 350 | 4 | 0,437 | 0,054 | 0,007 | 0,047 | 13,717 | 0,345 | to | 0,423 | 29,161 | 2,018 |
| Tax Evasion | 550 | 7 | 0,235 | 0,008 | 0,011 | -0,003 | 142,785 | 0,242 | to | 0,213 | 4,902 | 2,209 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Sanction |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 1000 | 12 | 0,300 | 0,033 | 0,010 | 0,023 | 29,766 | 0,254 | to | 0,308 | 40,314 | 1,961 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 350 | 4 | 0,258 | 0,071 | 0,010 | 0,061 | 14,064 | 0,139 | to | 0,239 | 28,441 | 1,047 |
| Tax Evasion | 650 | 8 | 0,323 | 0,012 | 0,010 | 0,002 | 83,905 | 0,319 | to | 0,303 | 0,385 | 7,416 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Compliance Cost |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 804 | 10 | 0,219 | 0,024 | 0,011 | 0,013 | 46,568 | 0,194 | to | 0,197 | 21,474 | 1,930 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 350 | 4 | 0,267 | 0,058 | 0,010 | 0,048 | 17,111 | 0,173 | to | 0,247 | 12,889 | 1,220 |
| Tax Evasion | 454 | 6 | 0,217 | 0,017 | 0,012 | 0,005 | 69,802 | 0,207 | to | 0,194 | 0,311 | 3,016 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Socialization |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 900 | 11 | 0,315 | 0,047 | 0,010 | 0,037 | 21,154 | 0,242 | to | 0,295 | 51,998 | 1,638 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 350 | 4 | 0,267 | 0,058 | 0,010 | 0,048 | 17,111 | 0,173 | to | 0,247 | 23,376 | 1,220 |
| Tax Evasion | 550 | 7 | 0,346 | 0,038 | 0,010 | 0,028 | 26,226 | 0,291 | to | 0,326 | 26,691 | 2,074 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Financial Condition |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 344 | 5 | 0,172 | 0,042 | 0,014 | 0,028 | 32,701 | 0,117 | to | 0,145 | 15,290 | 1,024 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 250 | 3 | 0,101 | 0,001 | 0,012 | -0,010 | 790,763 | 0,121 | to | 0,078 | 0,379 | 0,932 |
| Tax Evasion | 94 | 2 | 0,360 | 0,100 | 0,016 | 0,084 | 16,046 | 0,195 | to | 0,329 | 12,464 | 1,240 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxation System |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| General meta analysis | 524 | 7 | 0,315 | 0,048 | 0,011 | 0,037 | 22,690 | 0,243 | to | 0,294 | 30,851 | 1,641 |
| Dummy variable: |  |  |  |  |  |  |  |  |  |  |  |  |
| Tax Avoidance | 130 | 2 | 0,453 | 0,054 | 0,010 | 0,045 | 17,893 | 0,366 | to | 0,434 | 11,178 | 2,149 |
| Tax Evasion | 294 | 4 | 0,342 | 0,029 | 0,011 | 0,019 | 36,335 | 0,306 | to | 0,321 | 11,009 | 2,510 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| META ANALISIS PUBLIKASI |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **∑ Ni** | **K study** | **r** | **sr2** | ***se2*** | **sp2** | **se/sr %** | **Min** | **to** | **Max** | **x2** | **z** |
| repository library | 454 | 6 | 0,257 | 0,044 | 0,012 | 0,033 | 26,102 | 0,194 | to | 0,235 | 22,986 | 1,426 |
| e-journal | 546 | 6 | 0,322 | 0,005 | 0,009 | -0,003 | 165,225 | 0,329 | to | 0,305 | 3,631 | 3,429 |

1. 8 Meta-Analysis Moderating

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Explanatory variable | Moderating Variable | r | 95% Confidence Interval | | Zi |
| Min | Max |
| Tax Service Quality |  | 0,314 | 0,263 | 0,295 | 1,954291 |
| Tax Sanction |  | 0,300 | 0,254 | 0,281 | 1,960703 |
| Compliance Cost |  | 0,219 | 0,194 | 0,197 | 1,930109 |
| Tax Socialization |  | 0,315 | 0,242 | 0,295 | 1,637728 |
| Finansial Condition |  | 0,172 | 0,117 | 0,145 | 1,023749 |
| Tax Non-compliance |  |  |  |  |  |
| 1. Tax Avoidance |  | 0,453 | 0,366 | 0,434 | 2,148555 |
| 2. Tax Evasion |  | 0,342 | 0,306 | 0,321 | 2,510403 |
|  | Taxation System: | 0,315315 | 0,24296022 | 0,2940798 | 1,641113 |
| 1. Tax rate |
| 2. Self Assesment System |
| 3. Core System |

1. 9 Tabel Chi-Square

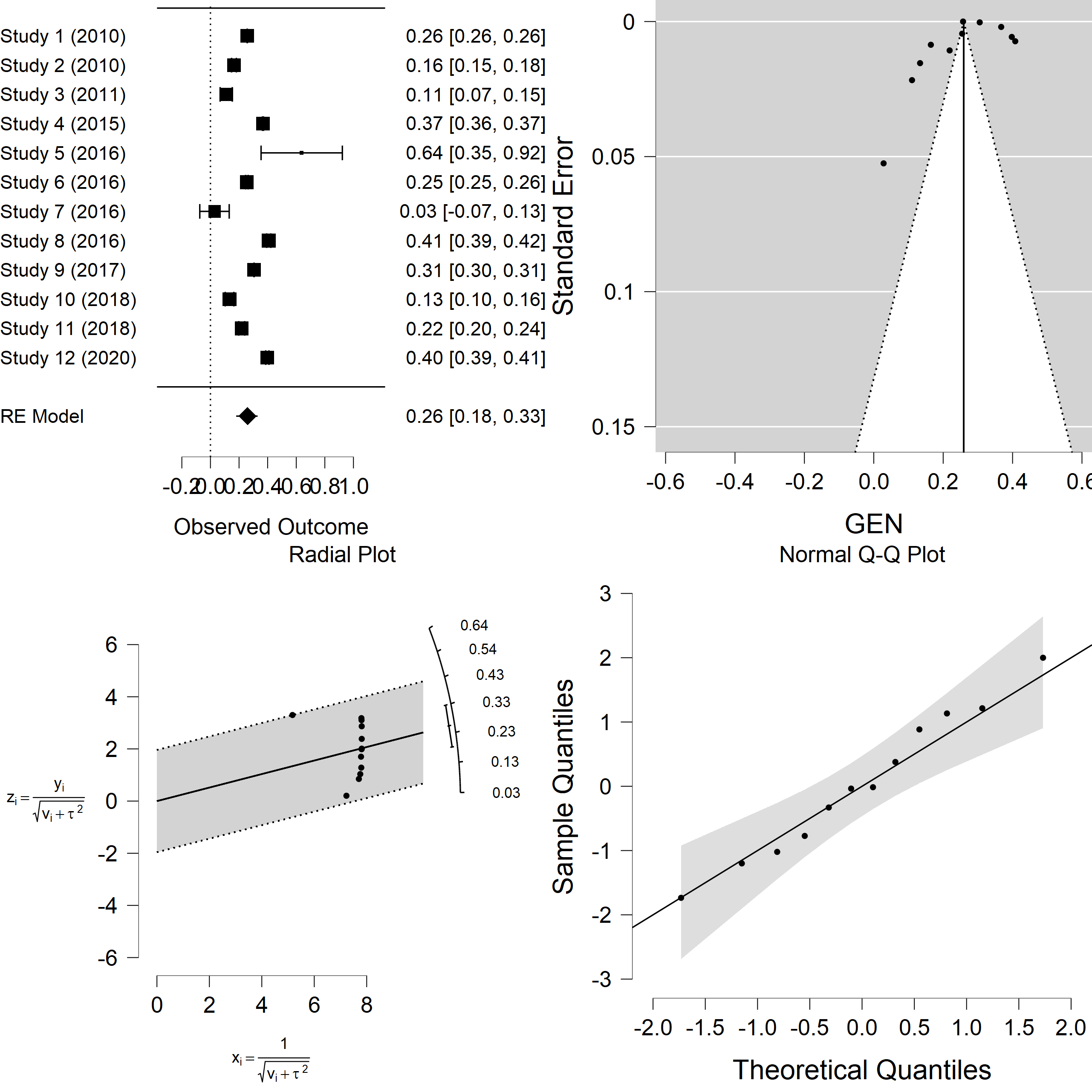




1. 10 Sensitivity result

|  |  |  |
| --- | --- | --- |
| Author | r mean | (ri-r)^2 |
| Study 1 (2010) | 0,2573 | 0,0000 |
| Study 2 (2010) | 0,1645 | 0,0086 |
| Study 3 (2011) | 0,1102 | 0,0217 |
| Study 4 (2015) | 0,3672 | 0,0020 |
| Study 5 (2016) | 0,6383 | 0,1450 |
| Study 6 (2016) | 0,2547 | 0,0045 |
| Study 7 (2016) | 0,0283 | 0,0525 |
| Study 8 (2016) | 0,4077 | 0,0073 |
| Study 9 (2017) | 0,3053 | 0,0003 |
| Study 10 (2018) | 0,1334 | 0,0154 |
| Study 11 (2018) | 0,2186 | 0,0107 |
| Study 12 (2020) | 0,3977 | 0,0057 |

#### Trim-fill Analysis



1. the name of the researcher in the next research sample is anonymous with the term study [↑](#footnote-ref-1)