The Analysis of Determinants of Compliance in Mandatory Manpower Report with Theory of Planned Behavior and Institutional Theory

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ABSTRACT

According to the regulations, employers are required to comply with reporting procedures, which include the mandatory manpower reports (Wajib Lapor Ketenagakerjaan di Perusahaan/WLKP) that have to be submitted online. Whether establishing, closing, dissolving, re-opening or transferring their business, every company in Indonesia is mandated to submit their mandatory manpower report. This study aims to analyze the determinants of compliance in mandatory manpower report using the theory of planned behavior and institutional theory. The research method was explanatory research. The population in this study were companies in South Kalimantan Province that have been registered in the online WLKP system by taking 135 samples based on the purposive sampling method. Data analysis using Structural Equation Modeling (SEM) based Partial Least Square (PLS) with Smart-PLS 02 program. The results showed that the theory of planned behavior can be used to predict determinants of compliance in WLKP where attitudes and perceived behavioral control had a significant effect on compliance intention. Institutional theory did not show a significant effect on WLKP reporting compliance where normative pressure only had a marginally significant effect on compliance intention.

Keywords: Compliance, mandatory to report employment in the company, Theory of Planned Behavior, Theory of Institutional
INTRODUCTION

Mandatory Manpower Report or *Wajib Lapor Ketenagakerjaan di Perusahaan* (WLKP), is an official information material for the Government in establishing policies in the field of manpower. Based on Law Number 7 of 1981 it is mandated that the companies to submit their manpower report every time they establish, close, dissolve, re-open or transfer their business to the Minister or appointed official. Further, The Indonesian Ministry of Manpower issued a regulation No. 18 of 2017 aims to simplify the registration process and to strengthen the legal protection for employees in Indonesia. According to this regulation, employers are required to comply with reporting procedures, which include the mandatory manpower reports that have to be submitted online provided by the Ministry of Manpower at the address http://wajiblapor.kemnaker.go.id.

Currently, WLKP reporting rate is very low. Based on the 2016 BPS Economic Census of Business Registration Results, there were 26,711,001 companies in Indonesia. However, only 316,346 companies have submitted their manpower report or a reporting rate of 1.18% according to http://wajiblapor.kemnaker.go.id as of October 2020. The reporting rate for all provinces in Indonesia is shown in Figure 1. The low level of WLKP reporting in Indonesia will make it difficult for the government to take the right policies in the field of manpower. This phenomenon of low WLKP reporting rates in Indonesia is the first motivation of this study. This study was conducted in Province of South Kalimantan, as shown in Figure 1, whose the reporting rate was only 0.96%, lower than national average.

![Figure 1. WLKP Reporting Rate in Indonesia as of October 2020](https://wajiblapor.kemnaker.go.id)

This study is motivated by three practical and theoretical reasons. The first motivation is related to low reporting rate of WLKP as suggested above. Theoretically, this study is motivated by the absence of theoretical description of the mandatory manpower reporting compliance. Prior studies have used the theory of planned behavior to predict compliance.
behavior in taxation context (Saputra, 2019; Putra and Osman, 2019; Sudiartana and Mendra, 2018) and modified this theory in relation to tax compliance behavior (Lesmana et al., 2017 and Sulistianingtyas et al., 2018). According to Ajzen (1991), the theory of planned behavior approaches compliance with individual intentions to behave. The emergence of behavioral intentions is determined by three determining factors, namely attitudes towards behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). Eventhough the theory of planned behavior is extensively used in tax compliance behavior, it is not known whether this theory can predict the compliance behavior in context of companies’ manpower reporting.

The third motivation of this study is investigate the application of the theory relevant to context of reporting compliance, that the institutional theory. Following the study by Valenty and Kusuma (2019) which combines the theory of planned behavior with theory of institutional to analyze tax compliance, this study will examine this theory in context of manpower reporting compliance. The variables used are coercive pressure, normative pressure, and mimetic pressure to analyze compliance intention and use coercive pressure, normative pressure, and mimetic pressure to analyze tax compliance. Based on Theory of Institutional, organizations are formed based on forces from outside the organization through the process of compliance, imitation, and cognition (DiMaggio and Powell, 2000). According to DiMaggio and Powell (2000), pressure within the organization will lead to three mechanisms of change, namely coercive pressure, normative pressure, and mimetic pressure. Institutional theory can be used to explain the effect of the pressure obtained by the company on the compliance intention with WLKP reporting.

From the background describe above, the purpose of this study is to analyze the effect of attitudes, subjective norms, coercive pressure, normative pressure, mimetic pressure and perceived behavioral control on manpower reporting compliance intention and analyzed the effect of perceived behavioral control and compliance intention on manpower reporting compliance directly.

LITERATURE REVIEW

According to the theory of planned behavior three factor determines the behavioral intention. The first is an attitude toward a behavior and refers to the degree to which a person has a favorable or unfavorable assessment of the behavior or an assessment of that behavior (Ajzen, 1991). The second is a social factor called subjective norm which refers to the perceived social pressure to perform or not perform the behavior (Ajzen, 1991). The third is perceived behavioral control which refers to the perceived ease or difficulty in performing the behavior and is assumed to reflect past experiences in anticipation of obstacles and obstacles (Ajzen, 1991). The above theory can also be explained using the following figure:
Figure 2. Theory of Planned Behavior

From the perspective of the institutional theory as suggested by DiMaggio & Powell (2000), there are three mechanisms for institutional change into isomorphism, namely coercive isomorphism which stems from political influence and legitimacy problems, mimetic isomorphism which is the result of uncertainty responses and normative isomorphism associated with professionalism. Coersive isomorphism stems from pressure, both formal and informal, received by the organization from other related organizations or from community expectations for the organization (DiMaggio & Powell, 2000). Mimetic isomorphism begins with uncertainty that can arise from, for example, unclear organizational goals, or a changing environment. In the presence of uncertainty, organizations imitate what other parties/institutions do to apply or can be referred to as modeling. This modeling can occur unintentionally such as from the process of transferring workers or recruiting workers or intentionally in terms of consulting or trade in industry associations (DiMaggio & Powell, 2000). Normative isomorphism stems mainly from professionalization which is a collective struggle of members of a job to find methods and working conditions to control production by producers (Larson, 1977 in DiMaggio & Powell, 2000).

Based on two basic theoretical foundation above, the theoretical framework that is investigated in this study is shown in Figure 3. The description of each variable in this framework is provided as follows.
Figure 3 – Theoretical Framework

Compliance. Compliance is a real action taken by a person based on intentions (Sudiartana and Mendra (2018). Based on the Theory of Planned Behavior, individual behavior is influenced by the individual's own intentions towards behavior. While the intention to behave is influenced by attitude variables), subjective norms (subjective norm), and perceived behavioral control (perceive behavioral control). Based on institutional theory, an organization carries out a process of adjustment to its environment (isomorphism) through institutional pressures, namely coercive pressure, normative pressure, and mimetic pressure.

Attitude. Attitude is defined as a person's perception or point of view of a developing behavior (Putra and Osman, 2019). Based on the Theory of Planned Behavior, individual behavior is influenced by the individual's own intentions towards behavior. Meanwhile, the intention to behave is influenced by the attitude variable. Based on research by Saputra (2019), Sudiartana and Mendra (2018), and Sulistianingtyas et. al. (2018), attitude has a positive effect on compliance intention. Based on the theoretical basis, explanations, and research results, the following hypotheses were developed:

H1: Attitude has a positive effect on the mandatory manpower reporting compliance intention.

Subjective Norms. Subjective norms are defined as the perspective of other people or people close to the individual that can influence a person's perception of behavior (Putra and Osman, 2019). Based on the Theory of Planned Behavior, individual behavior is influenced by the individual's own intentions towards behavior. While the intention to behave is influenced by the subjective norm variable (Subjective Norm). From the results of research by Sudiartana and Mendra (2018) and research by Putra and Osman (2019) subjective norms have a positive effect on compliance intention. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:

H2: Subjective norms have a positive effect on the mandatory manpower reporting compliance intention.
Coercive Pressure. Coercive pressure causes isomorphism which is a process of adjustment towards equality by means of coercion (Istiqomah, 2018). Based on institutional theory, coercive pressure on the organization has a positive effect on behavioral intentions. In the research results Valenty et. al. (2019), coercive pressure has a significant positive effect on compliance intention. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:
H3: Coercive pressure has a positive effect on the manpower reporting compliance intention.

Normative Pressure. Normative pressure is often associated with emerging professionalization in certain fields (Istiqomah, 2018). Based on institutional theory, normative pressure on organizations has a positive effect on behavioral intentions. In the research results Valenty et. al. (2019), normative pressure has a significant positive effect on compliance intention. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:
H4: Normative pressure has a positive effect on the mandatory manpower reporting compliance intention.

Mimetic Pressure. Mimetic pressure causes isomorphism which is a process where organizations imitate other organizations that are successful in one field, even though the copycat organizations do not know exactly why they are imitating, not because of the drive to be more efficient (Istiqomah, 2018). Based on institutional theory, mimetic pressure on organizations has a positive effect on behavioral intentions. In the research results Valenty et. al. (2019), mimetic pressure has a significant positive effect on compliance intention. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:
H5: Mimetic pressure has a positive effect on the mandatory manpower reporting compliance intention.

Perceived Behavioral Control. Based on the Theory of Planned Behavior, individual behavior is influenced by the individual's own intentions towards behavior. While the intention to behave is influenced by the perceived behavioral control variable (perceived behavioral control). Perceived behavioral control can be interpreted as a perception or point of view about the level of ease or difficulty when an attitude is carried out (Putra and Osman, 2019). The results of research by Saputra (2019), Sudiartana and Mendra (2018), Sulistianingtyas et. al (2018), and Lesmana et. al. (2017) perceived behavioral control positively influences compliance intention. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:
H6: Perceived behavioral control has a positive effect on the mandatory manpower reporting compliance intention.

According to the theory of planned behavior, perceived behavioral control can be used directly to predict behavioral achievement. From the research results Sulistianingtyas et. al (2018) and Putra and Osman (2019), perceived behavioral control has a positive effect
on compliance. Based on the theory, explanation, and results of previous research, the following hypotheses were developed:

H7: Perceived behavioral control has a positive effect on the mandatory manpower reporting compliance intention.

Intention. Based on the theory of planned behavior, intentions can be used to predict behavior. Intention can be defined as whether an individual is willing to carry out certain behavior intentions (Sudiartana and Mendra (2018). Research results from Saputra (2019), Sudiartana and Mendra (2018), Sulistianingtyas et. al. (2018), and Lesmana et. al. (2017), intention has a positive effect on compliance. Based on the theory, explanation, and the results of previous studies, hypotheses were developed:

H8: Compliance intention has a positive effect on the mandatory manpower reporting compliance intention.

RESEARCH METHOD

Population, sample, and sampling technique.
The population used in this study were companies in South Kalimantan Province that reported 4,529 WLKP companies. The sampling method used is purposive sampling or purposeful sampling. Purposive sampling is done by taking samples from the population based on certain criteria (Hartono, 2016). Sample selection by purposive sampling with certain judgments. From the population of companies reported by WLKP in South Kalimantan Province, a sample of 135 companies dominated by regencies/cities with the largest number of companies and workers was taken. Sample measurement using the formula from Daniel WW (1999). In this study, primary data will be collected using a survey method. The survey method is a primary data collection method that uses oral and written questions (Indriantoro and Supomo, 2002). The data collection technique in this survey method is through a questionnaire.

Research Variables and Variable Operational Definitions.
The independent variables studied in this study were attitudes, subjective norms, coercive pressure, normative pressure, mimetic pressure, and perceived behavioral control. While the dependent variables are compliance intention and compliance behavior.

Data analysis technique. In this study, Structural Equation Modeling (SEM) multivariate analysis was used using the SmartPLS computer program. PLS-SEM analysis usually consists of two sub models, namely the measurement model or often called the outer model and the structural model or often called the inner model (Ghozali and Latan, 2015).

RESULT

Descriptive statistics
Respondents in this study were businessmen or company managers in South Kalimantan Province as many as 135 companies. Characteristics of respondents are grouped into gender, age, education, and position. The gender of the respondents consisted of 59.26%
female and 40.74% male. The age of the respondents is dominated by the productive age of 20 to 40 years. Respondent's education was dominated by Bachelor (S1) as much as 67.41%. The position of respondents in the study was dominated by HRD (Human Resource and Development) as much as 45.93%. Company characteristics are grouped based on the number of workers and the Indonesian standard classification of business fields (KBLI). Based on the number of workers, research respondents represent companies with a percentage of 18.52% micro companies, 26.67% small companies; 34.07% medium companies; and 20.74% large companies. Based on BPS data for 2020, there are 21 categories and 99 KLUI main groups. Major groups of respondents are wholesalers, non-cars and motorcycles 19.26%; Financial Services, Not Insurance and Pension Funds 12.59%; and Retail Trade, Not Cars and Motorcycles 9.63%.

Validity
Validity relates to the accuracy of the measuring instrument to carry out its duties to achieve its goals (Hartono, 2016). A measurement is said to be valid if it measures the objective in a real or correct way (Hartono, 2016). An indicator is declared valid if it has a loading factor above 0.5 for the intended construct. The SmartPLS output for the loading factor gives the following results:

| Item variable | Loading Factor | Item variable | Loading Factor | Item variable | Loading Factor | Item variable | Loading Factor |
|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
| X11           | 0.703310       | X309          | 0.676429       | X41           | 0.778929       | X61           | 0.996088       |
| X13           | 0.725293       | X311          | 0.639598       | X42           | 0.916435       | X63           | 0.595627       |
| X14           | 0.823634       | X313          | 0.702906       | X43           | 0.867264       | X64           | 0.540861       |
| X15           | 0.819770       | X314          | 0.793895       | X44           | 0.625218       | Y71           | 0.851949       |
| X16           | 0.728386       | X315          | 0.844722       | X54           | 1.000000       | Y72           | 0.826850       |
| X21           | 0.820553       | X316          | 0.728507       |               |                | Y73           | 0.654194       |
| X22           | 0.861755       | X317          | 0.654021       |               |                | Y74           | 0.545516       |
| X23           | 0.685116       |               |                |               |                | Y8            | 1.000000       |
| X24           | 0.805784       |               |                |               |                |               |                |
All indicators have a loading factor value above 0.5, this means that all indicators in the study are valid or meet convergent validity. Convergent validity of the measurement model with reflective indicators can be seen from the correlation between item/indicator scores and construct scores. (Ghozali and Latan, 2015). Individual indicators are considered reliable if they have a correlation value above 0.7 (Ghozali and Latan, 2015). However, at the research stage of the scale development stage, a loading of 0.5 to 0.6 is still acceptable (Ghozali and Latan, 2015). The lowest value of loading factor is on the X64 indicator on the TM variable (Mimetic Pressure) which is 0.540861.

Reability
Reliability relates to the accuracy and consistency of the measurer (Hartono, 2016). The reliability test was carried out to prove the accuracy, consistency and accuracy of the instrument in measuring constructs (Ghozali and Latan, 2015). To measure the reliability of a construct with reflexive indicators, it can be done in two ways, namely with Cronbach's Alpha and Composite Reliability often called Dillon-Goldstein's (Ghozali and Latan, 2015). The results of composite reliability will show a satisfactory value if it is above 0.7. The following is the composite reliability value at the output:

Tabel 2. Composite Reliability

| Composite Reliability |
|-----------------------|
| KP 0.883888           |
| NS 0.872957           |
| SI 0.873144           |
| TM 0.769733           |
| NP 0.816275           |
| PP 1.000000           |
| TC 0.878130           |
| TN 1.000000           |

The table above shows that the composite reliability value for all constructs is above 0.7 which indicates that all constructs in the estimated model meet the discriminant validity criteria. The lowest composite reliability value is 0.769773 in the TM construct (Mimetic Pressure).

Structural Model Test (Inner Model). After the estimated model meets the Outer Model criteria, the next step is to test the structural model (Inner model). Here are the R-Square values in the construct:

Tabel 3. R Square

| R Square |
|----------|
| NP 0.490354 |
| PP 0.027368 |

The table above shows the R-square value for the NP construct (compliance intention) of 0.490354 which means that SI, NS, TC, TN, TM, and KP are able to explain NP by 49.0354%. Meanwhile, the R-square for PP (Compliance Behavior) is 0.027368, which means that NP and KP can only explain PP by 2.7368%, or this model is very weak.
Hypothesis test
The test tool used in this research is multiple linear regression analysis. To test whether the independent variable has a positive or negative effect on the dependent variable, it can be done by looking at the original sample value. If the original sample value is positive, then the independent variable has a positive effect on the dependent variable and vice versa. To test the significance, it can be done by looking at the value of the T Statistics on the Significance Weight.

| Table 4. Path Coefficients (Mean, STDEV, T-Values) |
|--------------------------------------------------|
| Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics (|O/STERR|) |
| KP -> NP | 0.356584 | 0.342644 | 0.147304 | 0.147304 | 2.420743 |
| KP -> PP | -0.125132 | -0.152446 | 0.130883 | 0.130883 | 0.956061 |
| NP -> PP | 0.208119 | 0.230453 | 0.123173 | 0.123173 | 1.689653 |
| NS -> NP | -0.152550 | -0.097047 | 0.175103 | 0.175103 | 0.871202 |
| SI -> NP | 0.378641 | 0.371784 | 0.110959 | 0.110959 | 3.412432 |
| TC -> NP | -0.071067 | -0.091526 | 0.092179 | 0.092179 | 0.770967 |
| TM -> NP | 0.063982 | 0.045083 | 0.108171 | 0.108171 | 0.591493 |
| TN -> NP | 0.181031 | 0.164232 | 0.099383 | 0.099383 | 1.821549 |

DISCUSSION
The results of testing of the first hypothesis showed that the relationship between Attitude (SI) and Compliance Intention (NP) is significant with t-statistics of 3.412432 (> 1.96). The original sample estimate value is positive, namely 0.356584, which indicates that the direction of the relationship between SI and NP is positive. Thus, the H1 hypothesis in this study which states that 'Attitude has a positive effect on Compliance intention' is supported and significant. In the Second Hypothesis Testing the relationship between Subjective Norm (NS) and Compliance intention (NP) is not significant with t-statistics of 0.871202 (< 1.96). The original sample estimate value is negative, which is -0.152550 which indicates that the direction of the relationship between NS and NP is negative.

The second hypothesis, H2. in this study which propopes that 'Subjective Norms have a positive effect on Compliance intention is not supported. Testing the third hypothesis shows that the relationship between Coercive Pressure (TC) and Compliance intention (NP) is not significant with t-statistics of 0.770967 (< 1.96). The original sample estimate value is negative, which is -0.071067 which indicates that the direction of the relationship between TC and NP is negative.
The third hypothesis, H3, in this study which proposes that 'Coercive pressure has a positive effect on the compliance intention is not supported. In the fourth hypothesis testing, the relationship between normative pressure (TN) and compliance intention (NP) is marginally significant because the t-statistics is 1.821549 (< 1.96) but is still > 0.165 (significance level = 10%). The original sample estimate value is positive, namely 0.181031 which indicates that the direction of the relationship between TN and NP is positive.

The fourth hypothesis (H4) in this study which suggests that 'Normative pressure has a positive effect on the compliance intention is supported and marginally significant. The fifth hypothesis test shows that the relationship between Mimetic Pressure (TM) and Compliance Intention (NP) is not significant with t-statistics of 0.591493 (< 1.96). The original sample estimate value is positive, namely 0.063982 which indicates that the direction of the relationship between TM and NP is positive.

The fifth hypothesis H5 in this study which proposes that 'Mimetic pressure has a positive effect on obedience intention is supported but not significant. In the sixth hypothesis testing, the relationship between perceived behavioral control (KP) and compliance intention (NP) is significant with t-statistics of 2.420743 (> 1.96). The original sample estimate value is positive, which is 0.356584, which indicates that the direction of the relationship between KP and NP is positive.

The next hypothesis H6 in this study which states that 'Perceived Behavioral Control has a positive effect on Obedience Intention' is supported and significant. The seventh hypothesis test shows that the relationship between perceived behavioral control (KP) and compliance behavior (PP) is not significant with t-statistics of 0.956061 (< 1.96). The original sample estimate value is negative, which is -0.125132 which indicates that the direction of the relationship between KP and PP is negative.

The hypothesis (H7) in this study which suggests that 'Perceived Behavioral Control has a positive effect on compliance Behavior' is not supported. In the eighth hypothesis testing, the relationship between Compliance intention (NP) and Compliance Behavior (PP) is marginally significant because the t-statistics is 1.821549 (< 1.96) but is still > 0.165 (significance level = 10%). The original sample estimate value is positive, namely 0.181031 which indicates that the direction of the relationship between NP and PP is positive.

Finally, the hypothesis H8 in this study which states that 'Compliance Intention has a positive effect on compliance Behavior is supported and marginally significant.
Tabel 5. Result Hypotesis Test

| Hypothesis                          | Original Sample (O) | T Statistics (|O/STERR|) | Decision    | Significance          |
|------------------------------------|---------------------|-----------------|-------------|----------------------|
| H1 Attitude -> Compliance intention | 0.356584            | 3.412432        | Supported   | Significant          |
| H2 Subjective Norms -> Compliance intention | -0.152550         | 0.871202        | Supported   | not significant      |
| H3 Coercive Pressure -> Compliance intention | -0.071067         | 0.770967        | Supported   | not significant      |
| H4 Normative Pressure -> Compliance intention | 0.181031           | 1.821549        | Supported   | Marginally significant |
| H5 Mimetic Pressure -> Compliance intention | 0.063982           | 0.591493        | Supported   | not significant      |
| H6 Control -> Compliance intention Perceived Behavioral control | 0.356584           | 2.420743        | Supported   | significant          |
| H7 Control -> Compliance intention Behaviour Compliance intention | -0.125132         | 0.956061        | Supported   | not significant      |
| H8 Perceived Behavioral control -> Compliance Behaviour | 0.181031           | 1.821549        | Supported   | Marginally significant |

The results showed that attitudes and perceived behavioral control had a significant effect on the compliance intention with reporting WLKP, while subjective norms did not affect the compliance intention with reporting WLKP. The results also show that intention has a marginally significant effect on compliance behavior while perceived behavioral control has no effect on compliance behavior in reporting WLKP. This result is supported by research conducted by Saputra (2019) which found that perceived attitude and behavioral control affect the compliance intention, while the intention has an effect on compliance behavior but perceived behavioral control has no effect on compliance behavior. Sudiatana and Mendra (2018), in their research results state that perceived attitudes and behavioral control affect the compliance intention, while the intention affects the compliance behavior. In the research of Sulistianingtyas et. al (2018) found that attitudes and perceived behavioral control affect the compliance intention, while subjective norms have no effect on the compliance intention. Then the intention proved to have an effect on compliance behavior. The results of research Lesmana et. al. (2017) concluded that subjective norms did not have a positive effect on compliance intention, while perceived
behavioral control had a positive effect on compliance intention. This study also shows that compliance intention has an effect on compliance behavior.

In general, the findings showed that the results were in accordance with the theory of planned behavior, except for the subjective norm variable which had no effect on intentions to comply and perceived behavioral control which did not have a direct effect on compliance behavior. Normative beliefs are determinants that underlie subjective norms (Ajzen, 1991). Normative beliefs are individual beliefs obtained from the views of those around them. In this study, the individual's belief in forming a compliant intention to report WLKP is not influenced by other people around him. This can be explained because the compliance intention in reporting WLKP is the intention to perform mandatory behavior which is influenced by the work relationship. The working relationship is formed on a legal basis so that a person in an employment relationship is not affected by other people around him regarding the orders and obligations he carries. Norms can cover almost all aspects of group behavior (Robbins and Judge, 2013). The norms that most commonly influence group behavior according to Robbins and Judge are performance norms, appearance norms, social arrangement norms, and resource allocation norms. The subjects in this study are individuals who are members of groups within an institution who will be most strongly influenced by performance norms, which are related to how hard a member must work because it is related to the level of output and job completion. This can explain why the people around do not affect the individual's compliance intention.

The results also showed that the variable from institutional theory, namely normative pressure, only had a marginally significant effect on the compliance intention. These results are in accordance with the results of study by Valenty and Kusuma (2019), which found that normative pressure affects the compliance intention. This is in line with institutional theory which states that normative pressure will bring change to the organization. Istiqomah (2018) suggested that normative pressure is often associated with professionalism that appears in certain fields. Professionalism is formed from formal education and socialization of formal knowledge in certain fields. This explains that normative pressure has a small effect on the compliance intention.

CONCLUSION

The findings of this study suggest that theory of planned behavior can be used to predict the determinants of mandatory manpower report compliance. The attitude of the company manager and their perceived behavioral control have an effect on the mandatory manpower report compliance intention, but subjective norms have no effect on mandatory manpower report compliance intention. Subjective norms have no effect on intentions because in a work relationship, performance is more important than other people's views. Intentions have an effect on compliance behavior which shows that company managers have a desire to report WLKP, while perceived behavioral control has no effect on compliance behavior. This is because many companies have limited capacity and adequate resources to comply with mandatory manpower reporting.
Institutional theory does not show a significant effect on WLKP reporting compliance. This conclusion is supported by the results of the study which showed that only normative pressure had a marginally significant effect on the compliance intention, while coercive pressure and mimetic pressure had no effect on compliance intention. Normative pressure is formed from the professionalism of individuals in the organization which in this study is dominated by a good level of education, namely a bachelor's degree or equivalent so that it makes a sufficient contribution to the compliance intention. Coercive pressure that is formed from coercion from the government does not show any effect on the compliance intention. Mandatory manpower reporting obligations with WLKP have not been able to provide coercion to company managers due to weak enforcement of labor law, especially WLKP reporting and socialization which have not yet reached all levels of business.

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