

Do Good Corporate Governance, Whistleblowing System, and Modernization of the Administrative Tax System Affect Individual Taxpayer Compliance in Indonesia?

Fitria Puspitasari¹, Dwi Asih Surjandari²

^{1,2}Accounting Departement, Universitas Mercu Buana, Jakarta, Indonesia

ABSTRACT

Corresponding Author:

Fitria Puspitasari,
Accounting Departement,
Universitas Mercu Buana,
Jakarta, Indonesia.
Email:
fitriaspuspita@gmail.com

Taxes are the main source of revenue for the country. The level of taxpayer compliance is still fluctuating and inconsistent in Indonesia due to the distrust of taxpayers towards tax agencies and the lack of supervision over tax crimes and the complexity of the tax digitization system for most taxpayers, so that taxpayers are negligent and even ignore their obligations. This research aims to test the effect of good corporate governance, whistleblowing system, and modernization of the administrative tax system on taxpayer compliance. This is a quantitative research with the type of this research is primary, meaning that the researchers distributed the questionnaires to the respondents who are registered in East Tangerang Tax Office, Indonesia. This research uses a non-probability sampling method with an accidental sampling technique to obtain the 100 samples. The results of this research show that good corporate governance and modernization of the tax administration system have a positive significant effect on taxpayer compliance, while the whistleblowing system has no effect on taxpayer compliance.

Keywords: Taxpayer Compliance, Good Corporate Governance, Whistleblowing System, Modernization of the Administrative Tax System

1. INTRODUCTION

Indonesia seeks to carry out the development that aims to create a justification, prosperity, orderly and safe society all levels of social life based on the Indonesian ideology, namely Pancasila, and the Indonesian Constitution 1945 (Republic of Indonesia, 1945). As an archipelagic country with a total area of 1.905 million km², huge funds are needed to achieve this goal, one of which comes from taxes (Yusrizal et al., 2021).

As of January 1, 2001, the central government granted autonomy to each region to start looking for sources of revenue that would act as a source of government financing in the context of regional administration and development. It reads, "The Law on Regional Government stipulates regional taxes and regional levies as a source of revenue originating from each region and can be developed according to the conditions of each region." (Rukmini, 2017). One that plays a role in financing government and development is regional taxes. Without taxes, it will be difficult to meet the need for funds because in fact the main source of local revenue comes from taxes (Kurniawan, 2018).

Taxes are the largest source of revenue for the realization of state revenues, especially as a source of domestic revenue which has a function as a source of financing in funding state sectors, such as education, health, public infrastructure, economy and other development (Sulistyowatie & Pahlevi, 2018; Tan & Pradita, 2020; Wulan & Kresnawati, 2019). Thus, taxes play a role as a source of national development financing that is useful for realizing people's welfare (Siregar, 2017).

Tax compliance is defined as complying with all tax obligations based on applicable laws without coercion from any party (Katuuk et al., 2017; Marti, 2010; Mujiyati et al., 2020; Night & Bananuka, 2019; Putra & Merkusiwati, 2018; Sulistyowatie & Pahlevi, 2018; Utama & Hidayatulloh, 2020), remembering that taxes play important roles in financing all types of expenditures and country's spendings.

Table 1. State Revenue Realization (In Billion Rupiah)

Year	Country income	State Revenue From Taxes	Non-Tax Income	Tax Revenue Percentage
2017	1,654,746.10	1,343,529.80	311,216.30	81.2%
2018	1,928,110.00	1,518,789.80	409,320.20	78.7%
2019	1,955,136.20	1,546,141.90	408,994.30	79.1%
2020	1,628,950.53	1,285,136.32	343,814.21	78.9%
2021	1,733,042.80	1,375,832.70	357,210.10	79.4%

Source: www.bps.go.id

From table 1, it can be concluded that taxes have made the largest contribution to state revenues that the ratio exceeds 70%, even in 2017 taxes contributed a total of 81.2% of total state revenues.

One of the tax revenue contributions comes from individual taxpayers, where individual taxpayers have great potential in collecting tax funds. Thus, their existence needs to be scrutinized (Yusrizal, 2017).

The following data shows about the compliance level of individual taxpayers at the East Tangerang Primary Tax Service Office, Indonesia.

Table 2. Compliance Level of Individual Taxpayers at Tax Service Office East Tangerang

Year	Taxpayer	Report SPT	Not Report SPT	Ratio (%) Compliance
2017	244,743	91,427	153,316	37%
2018	224,576	86,585	137,991	39%
2019	248,770	91,502	157,268	37%
2020	199,981	89,182	110,799	45%
2021	190,186	102,913	87,273	54%

Source: East Tangerang Tax Office

Based on table 2, it can be seen that the level of compliance of Individual Taxpayers (WPOP) at East Tangerang Tax Office is still fluctuates. The information in table 2 has also concluded that the compliance ratio at East Tangerang Tax Office is still

Apart from being used as a source of financing for national development, taxes collected by the state also play a role in increasing revenue for the state. Increasing the amount of money received by the state will then have an impact on reducing the deficit of the state budget and will reduce the country's dependence on debt and financing.

However, not all taxpayers understand how important taxes are for the country. Indonesian citizens see taxes as a burden that can reduce the incomes. This perception has impacted to the level of compliance and the amount of taxes collected by the state.

There are some factors that might affect tax compliance. The first factor is good corporate governance. As reported by www.pajak.go.id, one of the causes of low taxpayer compliance is that there are many corruption cases of high-level officials in the taxation environment, giving rise to a sense of suspicion and public distrust of government agencies as the party that manages tax money (Sulistiyowatie & Pahlevi, 2018). To solve this problem, the application of good corporate governance is needed in the scope of taxation. Good governance is organizational governance that is implemented properly, by implementing the principles of transparency, accountability, responsibility, independence, and fairness and equality in order to achieve the goals of an organization (Lukviarman, 2016). By implementing a good corporate governance, the trust from the public will increase. This can also increase the level of taxpayer compliance (Lukviarman, 2016; Sulistiyowatie & Pahlevi, 2018; Yusrizal et al., 2021). Previous research conducted by Sulistiyowatie & Pahlevi (2018), Utama & Hidayatulloh (2020), Ningrum & Trisnarningsih (2021) and Yusrizal et al., (2021) show that good corporate governance affects taxpayer compliance. Meanwhile, research by Siringoringo (2015) shows that good corporate governance does not affect taxpayer compliance.

Whistleblowing system is a second factor that affects taxpayer compliance. In addition to implementing a good corporate governance, it is also necessary to establish a stronger oversight system, especially through the whistleblowing system. This system is an application from the Ministry of Finance that is available for anyone who has information about violations, fraud or corruption crimes committed by human resources within the environment in Ministry of Finance, Republic of Indonesia. According to Tito (2019), knowledge and understanding of the whistleblowing system is expected to help prevent and reduce violations, form a corrective culture, and increase employee compliance in the Directorate General of Taxes (DGT). Ultimately, this is expected to contribute to increasing taxpayer compliance and achieving the tax revenue target. Previous research conducted by Siringoringo (2015), Sulistiyowatie & Pahlevi (2018), Fikrianoor et al., (2020), Utama & Hidayatulloh (2020), Dwianika et al., (2021) and Ningrum & Trisnarningsih (2021) show that

the whistleblowing system affects taxpayer compliance, while research by Yusrizal et al., (2021) shows that the whistleblowing system has no effect on taxpayer compliance.

The third factor affecting taxpayer compliance in this research is the modernization of the administrative tax system. This factor is one of the government's strategies to increase the taxpayer compliance. This aims to refine and improve the performance of tax administration to make it more efficient, economical and timely. The administrative tax system is modernized by implementing the electronic-based systems, such as e-SPT, e-Filing, and e-Billing (Hertati, 2021; Mujiyati et al., 2020). Furthermore, administrative processes that are difficult, ineffective, and inefficient are still the cause why the level of taxpayer compliance in online mode is still low (Sentanu & Budiarta, 2019). The modernization of the tax system is considered to still confuse some taxpayers, especially elderly taxpayers (Mujiyati et al., 2020; Sulistyowatie & Pahlevi, 2018). Previous research conducted by Aryati & Putritanti (2017), Aini & Fidiana (2017), Handayani & Rahmawati (2018), Sentanu & Budiarta (2019), Alvin & Apollo (2020), Nurlis & Ariani (2020), Tan & Pradita (2020) and Hartati (2021) show that the modernization of the administrative tax system affects taxpayer compliance, while Mujiyati et al., (2020) stated that the modernization of the administrative tax system does not affect taxpayer compliance.

According to the phenomenon and the results from previous research, this research is unique to be deeply discussed since there are still gaps or differences in the results from previous studies. By conducting this research, the results are expected to be a reflection and input for the Directorate General of Taxes (DGT) in addressing the level of taxpayer compliance. In addition, this research is also expected to be used as an additional reference for future researchers.

2. LITERATUR REVIEW

a. Attribution Theory

According to Heider (1958), attribution theory is a theory that explains the causes of one's own behavior as well as the behavior of others, regardless of whether the behavior is influenced by internal or external factors (Wulan & Kresnawati, 2019). This theory was chosen because taxpayer compliance is related to the taxpayer's perspective when assessing the tax itself. There are 2 (two) factors that influence taxpayers in carrying out their tax obligations, namely internal factors and external factors that have a significant impact on how the individual perceives an assessment of something including taxes (Patriandari & Safitri, 2021). Internal factors are determined by the taxpayer himself while external factors are determined by the environment in which he lives. External factors in this study that affect taxpayer compliance include good corporate governance, whistleblowing system, and modernization of the tax administration system

b. Theory of Planned Behavior

Ajzen (1991) confirms that the Theory of Planned Behavior (TPB) is influenced by the intention of individuals or taxpayers themselves towards certain behaviors. This theory is the development of Ajzen and Fishbein (1980) on theory of reasoned action (TRA), where this theory explains the relationship between individual behavior, both intentional and influenced by others (Al-Zaqeba & Al-Rashdan, 2020). Ajzen (1988) developed theory of planned behavior (TPB) with the addition of perceived behavior control variables. Perceived behavioral control is a concept that refers to the ability of an individual or group to completely control their behavior.

Theory of planned behavior becomes a relevant basis in measuring the level of taxpayer compliance. Obedient or disobedient taxpayers can be influenced by their own intentions and also those of other people around them. Before carrying out the obligations, the taxpayers will think first whether the tax will be beneficial for them or not. This thought becomes the basis of the taxpayer's attitude which will then determine whether the taxpayers are obedient or not (Nurlis et al., 2020).

c. The Effect of Good Corporate Governance on Taxpayer Compliance

Good corporate governance is a tax reform that is actually implemented in order to decrease the public's distrust of the management of taxes that is received by the state. Moreover, good corporate governance is expected to increase taxpayer's confidence in the government actions. Thus, the level of taxpayer compliance will increase. Previous research by Sulistyowatie & Pahlevi (2018), Utama & Hidayatulloh (2020), Ningrum & Trisnaningsih (2021) and Yusrizal et al., (2021) show that good corporate governance positively affects taxpayer compliance. However, research by Siringoringo (2015) shows that good corporate governance does not affect taxpayer compliance. Therefore, the first hypothesis is:

H1: Good corporate governance has a positive effect on taxpayer compliance.

d. The Effect of Whistleblowing System on Taxpayer Compliance

According to the attribution theory, whistleblowing system is an external factor that can affect the level of taxpayer compliance. Theory of Planned Behavior also said that whistleblowing system can be influenced from the own's intention or other people who are around him/her.

By applying the whistleblowing system in taxation agencies, it is hoped that the public's trust can return to the tax authorities and the state in managing tax revenues. In addition, it is also expected to increase the active role of the community to participate in reporting tax violations that occur through the whistleblowing system application and will further increase tax compliance in Indonesia. Research conducted by Siringoringo (2015), Sulistyowatie & Pahlevi (2018), Utama & Hidayatulloh (2020), Fikrianoor et al., (2020), Dwianika et al., (2021), and Ningrum & Trisnarningsih (2021) prove the positive effect of whistleblowing system on taxpayer compliance. while the research resultsYusrizal et al., (2021) contrary to the statement which states that the whistleblowing system has no effect on taxpayer compliance. Therefore, the second hypothesis is:

H2: Whistleblowing system has a positive effect on taxpayer compliance.

e. The Effect of Modernization of Administrative Tax System on Taxpayer Compliance

The purpose of the modernization of the tax administration system is to perfect and improve the performance of administrative taxation to make it more efficient, economical and timely. This is also one of the government's strategies to increase taxpayer compliance. Previous research by Aryati & Putritanti (2017), Handayani & Rahmawati (2018), Aini & Fidiana (2017), Sentanu & Budiarta (2019), Alvin & Apollo (2020), Nurlis & Ariani (2020), Tan & Pradita (2020), and Hartati (2021) show that the modernization of administrative tax system positively affects taxpayer compliance. But, research by Mujiyati et al., (2020) contrary to the statement which states that the modernization of the administrative tax system has no effect on taxpayer compliance. Then the third hypothesis set is:

H3: Modernization of the administrative tax system has a positive effect on taxpayer compliance

From the grand theory and hypothesis development, the research conceptual model in this research is presented in Figure 1 as follows:

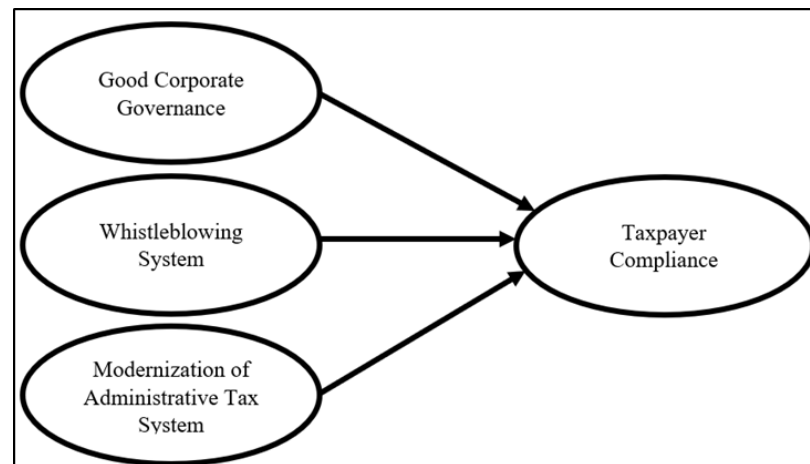


Figure 1. Research Conceptual Model

3. RESEARCH METHOD

The population used in this research is all Individual Taxpayers (WPOP) registered at East Tangerang Tax Office, totaling 190,186 taxpayers. This research uses a non-probability sampling method with the accidental sampling technique. Based on calculations using the Slovin formula, there are 100 respondents or samples.

This research uses SmartPLS 3.0 as a tool to test the effect of good corporate governance, whistleblowing systems, and modernization of the tax administration system on taxpayer compliance.

Table 3 shows the information about how each variable in this research is operationalized.

Table 3. Variable Operationalization

Variable Name and Symbol	Indicator	Scale
Dependent Variable		

Taxpayer Compliance (TP)	<ol style="list-style-type: none"> 1. Enrolling yourself as a taxpayer independently. 2. Calculating the tax payable correctly. 3. Filling SPT correctly. 4. Reporting SPT on time. 5. Carrying out obligations voluntarily (on their own awareness) in accordance with tax rules. 	Interval
Independent Variable		
Good Corporate Governance (GCG)	<ol style="list-style-type: none"> 6. Providing information openly for taxpayers. 7. Providing relevant and adequate information for taxpayers. 8. Being responsible for every service in accordance with the applicable SOP. 9. Being responsible to the organization by working thoroughly, ethically, and in accordance with the interests of the agency. 10. Ensuring the productivity from the use of resources to achieve organizational goals. 11. Socially being responsible to the public in terms of carrying out policies professionally. 12. Committed to meeting public needs and ensuring these are sustainable. 13. The organization is managed independently without taking sides. 14. Every decision taken is purely a decision that is determined based on established procedures. 15. Providing information to the public without any differences. 16. Serving the whole community without exception. 	Interval
Whistleblowing System (WBS)	<ol style="list-style-type: none"> 17. Preventing offenders from committing violations. 18. Establishing tough laws for violators. 19. Encouraging whistleblower enthusiasm. 20. Guaranteeing for reporters of tax crimes. 21. Every law violation is processed by involving law enforcement. 22. Handling reports of criminal acts of taxation effectively. 23. Publishing the results of handling related to cases of tax violations to the public. 	Interval
Modernization of Administrative Tax System (MATS)	<ol style="list-style-type: none"> 24. E-filing implementation makes it easier for taxpayers to carry out their tax obligations. 25. E-filing implementation can guarantee that taxpayers will comply. 26. East Tangerang Tax Office socializes the use of e-Filing to the public. 27. E-billing implementation makes it easier for taxpayers to pay taxes owed. 28. E-billing implementation guarantees that the tax paid is in accordance with what is owed on the SPT. 29. East Tangerang Tax Office socializes the use of e-billing to the public. 	Interval

Source: Previous Research (Processed), 2022

4. RESULTS AND ANALYSIS

Table 4. Convergent Validity Test Before Modification

Variable	Indicator	Outer Loading	Information
Taxpayer Compliance	Item 1	0.832	Valid
	Item 2	0.644	Invalid
	Item 3	0.838	Valid
	Item 4	0.771	Valid
	Item 5	0.693	Invalid
Good Corporate Governance	Item 1	0.500	Invalid
	Item 2	0.753	Valid
	Item 3	0.480	Invalid
	Item 4	0.811	Valid
	Item 5	0.770	Valid
	Item 6	0.591	Invalid
	Item 7	0.504	Invalid
	Item 8	0.564	Invalid
	Item 9	0.516	Invalid
	Item 10	0.708	Valid
Whistleblowing System	Item 1	0.615	Invalid
	Item 2	0.615	Invalid
	Item 3	0.694	Invalid
	Item 4	0.769	Valid
	Item 5	0.797	Valid
	Item 6	0.767	Valid
	Item 7	0.533	Invalid
Modernization of Administrative Tax System	Item 1	0.401	Invalid
	Item 2	0.738	Valid
	Item 3	0.756	Valid
	Item 4	0.818	Valid
	Item 5	0.803	Valid
	Item 6	0.872	Valid

Source: Data processed by SmartPLS, 2022

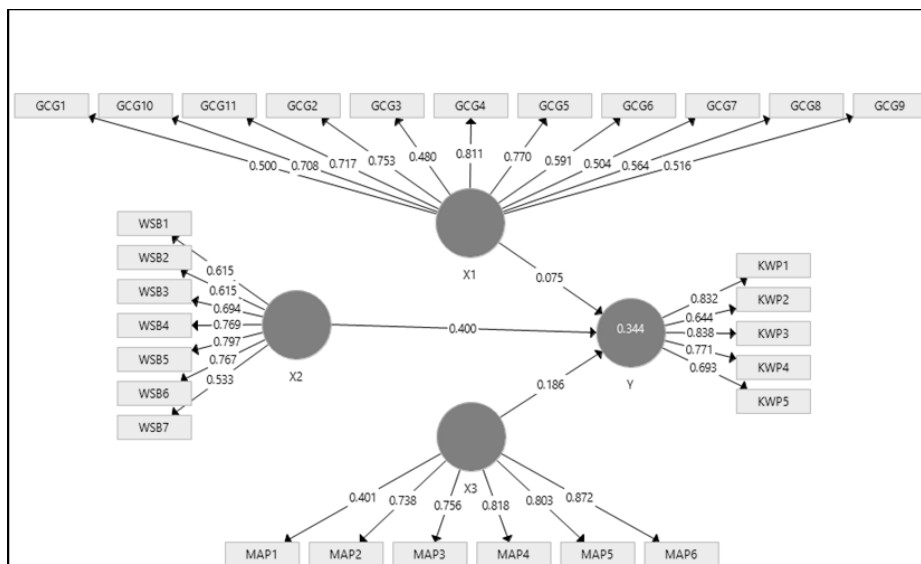


Figure 2. Validity Test Before Modification

Note: X1 = good corporate governance, X2 = whistleblowing system, X3 = modernization of administrative tax system, Y = taxpayer compliance

Based on the convergent validity test above, it is known that not all indicators obtain an outer loading value above 0.7. A total of 16 indicators obtained outer loading values above 0.7, while 13 indicators obtained outer loading values below 0.7. Indicators that obtain outer loading values below 0.7 need to be modified. To modify, the researcher has to remove these indicators from the research data. The following are the indicators after modification:

Table 5 . Convergent Validity Test After Modification

Variable	Indicator	Outer Loading	Information
Taxpayer Compliance	Item 1	0.833	Valid
	Item 3	0.846	Valid
	Item 4	0.837	Valid
Good Corporate Governance	Item 2	0.766	Valid
	Item 4	0.847	Valid
	Item 5	0.813	Valid
	Items 10	0.737	Valid
	Item 11	0.747	Valid
Whistleblowing System	Item 4	0.909	Valid
	Item 5	0.921	Valid
	Item 6	0.807	Valid
Modernization of Administrative Tax System	Item 2	0.723	Valid
	Item 3	0.716	Valid
	Item 4	0.841	Valid
	Item 5	0.826	Valid
	Item 6	0.881	Valid

Source: Data processed by SmartPLS, 2022

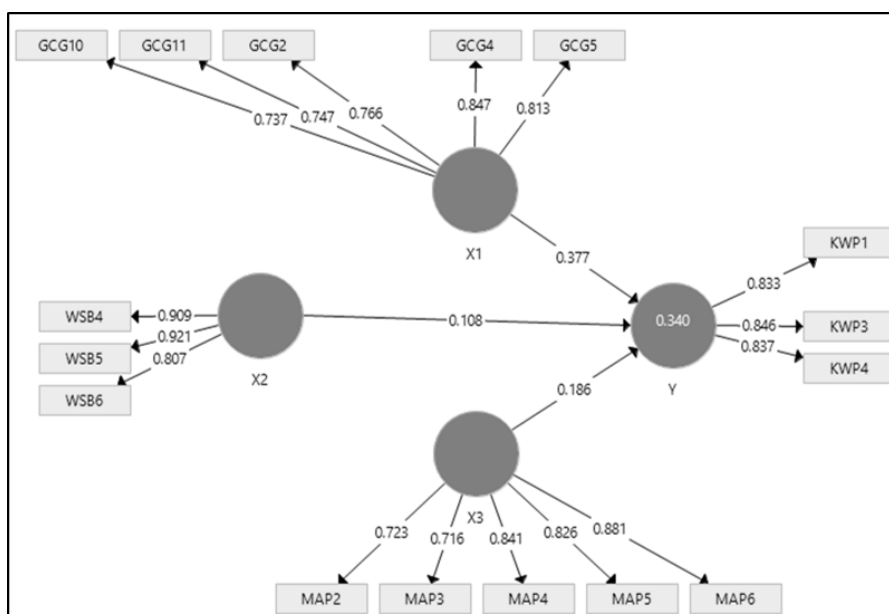


Figure 3. Validity Test After Modification

Note: X1 = good corporate governance, X2 = whistleblowing system, X3 = modernization of administrative tax system, Y = taxpayer compliance

From the result above, it can be seen that all indicators after being modified already have an outer loading value above 0.7. Therefore, all indicators resulting from modifications are valid and have high significance.

From the results of the convergent validity test, the following results are obtained:

Table 6. Test Discriminant Validity

Measured Construct	AVE value	Category
Good Corporate Governance	0.613	Valid
Whistleblowing System	0.775	Valid
Modernization of Administrative Tax System	0.640	Valid
Taxpayer Compliance	0.703	Valid

Source: Data processed by SmartPLS, 2022

Based on the discriminant validity test (table 4), it can be concluded that all variables measured in the study obtained an AVE value of more than 0.5. That is, all variables are categorized as valid and have good discriminant validity.

Table 7. Reliability Test

Measured Construct	Cronbach's Alpha value	Composite Reliability Value	Category
Good Corporate Governance	0.843	0.888	Reliable
Whistleblowing System	0.855	0.775	Reliable
Modernization of Administrative Tax System	0.868	0.898	Reliable
Taxpayer Compliance	0.789	0.877	Reliable

Source: Data processed by SmartPLS, 2022

Based on the reliability test above, it can be concluded that all variables measured in the research obtained Cronbach's alpha and composite reliability values of more than 0.7. This means that all variables have fulfilled the requirements and are categorized as reliable.

Table 8. Coefficient Determination Test

Description	R-Square	Adjusted R-Square
Taxpayer Compliance	0.340	0.319

Source: Data processed by SmartPLS, 2022

It can be seen that the adjusted R-Square value is 31.9%. This means that 31.9% of the dependent variable can be explained by the independent variable, while the remaining of 68.1% is explained by other variables which are not included in this research.

Table 9. T-Test

Path Analysis	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T-Stat	P-value
Good Corporate Governance – Taxpayer Compliance	0.377	0.382	0.097	3.887	0.000
Whistleblowing System – Taxpayer Compliance	0.108	0.107	0.097	1.119	0.132
Modernization of Administrative Tax System – Taxpayer Compliance	0.186	0.199	0.085	2.196	0.014

Source: Data processed by SmartPLS, 2022

Discussion

Effect of Good Corporate Governance on Taxpayer Compliance

Based on table 9, it can be seen that the original sample value (original sample) to test the effect of good corporate governance on taxpayer compliance is 0.377 and the T-statistic is 3.887. Since the p-value of 0.000 is lower than 5%, the first hypothesis (H1) is accepted and the null hypothesis (H0) is rejected. This means that good corporate governance has a positive effect on taxpayer compliance. Furthermore, this result tells that taxpayer compliance will increase through implementing the good corporate governance, such as transparency, accountability, responsibility, independency, fairness and equality. The result of this research is in line with the attribution theory where a person's behavior will be influenced by external and internal factors.

Good corporate governance is an external factor that can influence the taxpayer compliance. Research by Sulistyowatie & Pahlevi (2018), Utama & Hidayatulloh (2020), Ningrum & Trisnarningsih (2021) and Yusrizal et al., (2021) support the result of this research that good corporate governance positively affects taxpayer compliance.

Effect of Whistleblowing System on Taxpayer Compliance

From table 9, it can be seen that the original sample value to test the effect of the whistleblowing system on taxpayer compliance is 0.108 and the T-statistic is 1.119. The p-value of 0.132 is bigger than 5%. Therefore, the second hypothesis (H2) is rejected and the null hypothesis (H0) is accepted. This result means the implementation of whistleblowing system cannot increase the public's trust to the fiscus and country. The implementation of the principles of the whistleblowing system, such as preventive principle, early detective principle, and effective handling principle cannot increase the taxpayer compliance. Furthermore, the insignificant result between whistleblowing system and taxpayer compliance is not in line with the attribution theory and theory of planned behavior. Research by Yusrizal et al., (2021) supports the result of this research that whistleblowing system does not affect taxpayer compliance significantly.

Effect of Modernization of the Administrative Tax System on Taxpayer Compliance

Table 9 presents the information that the original sample value to test the effect of the modernization of the administrative tax system on taxpayer compliance is 0.186 and the T-statistic is 2.196. The p-value of 0.014 is lower than 5%. This indicates that the third hypothesis is accepted. Respondents thought that the implementation of E-filing and E-billing is better comparing to administrative taxation manually. The modernization of administrative tax system has given the simplicity, effectivity, and efficiency in increasing the taxpayer compliance. Attribution theory and theory of planned behavior support this result. Research by Aryati & Putritanti (2017), Handayani & Rahmawati (2018), Aini & Fidiana (2017), Sentanu & Budiarta (2019), Alvin & Apollo (2020), Mujiyati et al., (2020), Nurlis & Ariani (2020), Tan & Pradita (2020), and Hartati (2021) support the finding that the modernization of the administrative tax system positively affects taxpayer compliance.

5. CONCLUSION

Based on the output of data analysis or hypothesis testing, the conclusion of this study is that good corporate governance and modernization of the tax administration system have a positive effect on taxpayer compliance, while the whistleblowing system has no effect on taxpayer compliance.

It is suggested for future researchers to add more or other independent variables because the whistleblowing system has proven to have no effect on taxpayer compliance. Future researchers are also advised to use other research objects because this research only takes individual taxpayers (WPOP) as the main object to observe, so that information about taxpayer compliance research can be better.

ACKNOWLEDGEMENTS

The author would like to thank Mercu Buana University and related parties who have supported the author to conduct research and write scientific papers.

REFERENCES

- Aini, N., & Fidiana. (2017). Pengaruh Modernisasi Sistem Administrasi Perpajakan, Pengetahuan, Dan Sanksi Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, 6(9), 1–19.
- Ajzen, I. (1988). Attitudes, Personality, and Behavior. *Dorsey Press*.
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. <https://doi.org/10.1080/10410236.2018.1493416>
- Ajzen, I., & Fishbein, M. (1980). Understanding Attitudes and Predicting Social Behavior. *Prentice Hall*.
- Al-Zaqeba, M. A. A., & Al-Rashdan, M. T. (2020). The Effect of Attitude, Subjective Norms, Perceived Behavioral Control on Tax Compliance in Jordan: The Moderating Effect of Customs Tax. *International Journal of Scientific and Technology Research*, 9(4), 233–238.
- Alvin, F., & Apollo. (2020). Pengaruh Modernisasi Sistem Administrasi Perpajakan, Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama. *Jurnal Ekonomi Manajemen Sistem Informasi*, 1(3), 229–237. <https://doi.org/10.31933/jemsi.v1i3.103>
- Aryati, T., & Putritanti, L. R. (2017). Pengaruh Pemanfaatan Teknologi Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Riset Akuntansi Dan Keuangan*, 4(3), 1155–1168. <https://doi.org/10.17509/jrak.v4i3.4669>
- Dianartini, K. D., & Diatmika, I. P. G. (2021). Pengaruh Tingkat Pengetahuan Perpajakan, Sikap Wajib Pajak dan Tarif Pajak Terhadap Kepatuhan Membayar Pajak (Studi Kasus Pada UMKM Di Kabupaten Buleleng). *Jurnal Ilmiah Mahasiswa Akuntansi JIMAT*, 12(1), 935–947.

- Dwianika, A., Etty, P., Prof, M., Umar, H., & Mayangsari, S. (2021). Review of Tax Compliance : A Study In Indonesia's Tax Reform During Covid-19 Pandemic. *American Research Journal of Humanities Social Science (ARJHSS)*, 04(07), 9–15.
- Fikrianoor, K., Utama, M. R., Ganinda, F. P., Nugroho, A. D., & Hidayatulloh, A. (2020). Whistleblowing System Mempengaruhi Kepatuhan Wajib Pajak Di Indonesia: Apakah Risiko Sanksi Pajak Memoderasi? *Jurnal Reformasi Administrasi: Jurnal Ilmiah Untuk Mewujudkan Masyarakat Madani*, 7(2), 139–144. <https://doi.org/10.31334/reformasi.v7i2.1064>
- Handayani, R., & Rahmawati, S. N. (2018). Pengaruh Penerapan Modernisasi Administrasi Perpajakan dalam Struktur Organisasi dan E-System Terhadap Tingkat Kepatuhan WPOP (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Jakarta Kembangan). *Profita: Komunikasi Ilmiah Akuntansi Dan Perpajakan*, 11(3), 397–420. <https://doi.org/10.22441/profita.2018.v11.03.004>
- Heider, F. (1958). *The Psychology of Interpersonal Relations*. Wiley.
- Hertati, L. (2021). Pengaruh Tingkat Pengetahuan Perpajakan Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JRAK (Jurnal Riset Akuntansi Dan Bisnis)*, 7(2), 59–70.
- Indonesia, K. K. (2011). Pengaduan Via Wishtleblowing System. *Wise.Kemenkeu.Go.Id*. <https://www.wise.kemenkeu.go.id>
- Katuuk, D., Manossoh, H., & Walandouw, S. K. (2017). Pengaruh Integritas dan Kreativitas Konsultan Pajak Terhadap Kepatuhan Wajib Pajak. *Going Concern: Jurnal Riset Akuntansi*, 12(2), 1–8. <https://doi.org/10.32400/gc.12.2.17383.2017>
- Kurniawan, Reza. (2018). Pengaruh Pemeriksaan Pajak Daerah Terhadap Penerimaan Pajak Daerah di Kota Tangerang Selatan. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 1(1), 29–40.
- Lukviarman, N. (2016). Corporate Governance Menuju Penguatan Konseptual Dan Implementasi Di Indonesia. *Era Adicitra Intermedia*.
- Marti, O. L. (2010). Taxpayers' Attitudes and Tax Compliance Behavior in Kenya. *African Journal of Business and Management*, 1(1), 112–122.
- Mujiyati, & Aris, M. A. (2017). *Inti Perpajakan Indonesia*. Muhammadiyah University Press.
- Mujiyati, M., Sekarwangi, G. S., & Palupi, I. D. (2020). Taxpayer Compliance on Micro, Small and Medium Enterprises Individual Taxpayer in Surakarta. *Riset Akuntansi Dan Keuangan Indonesia*, 5(2), 184–192. <https://doi.org/10.23917/reaksi.v5i2.11918>
- Night, S., & Bananuka, J. (2019). The Mediating Role of Adoption of An Electronic Tax system in the Relationship Between Attitude Towards Electronic Tax System and Tax compliance. *Journal of Economics, Finance and Administrative Science*, 25(49), 73–88. <https://doi.org/10.1108/JEFAS-07-2018-0066>
- Ningrum, L. S., & Trisnarningsih, S. (2021). Peran Resiko Sanksi Pada Pengaruh Good Governance Dan Whistleblowing System Terhadap Kepatuhan Wajib Pajak. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 12(3), 669–678.
- Nurlis, Indriawati, F., & Prihanto, H. (2020). Tax Compliance: Empirical Evidence on Determinants in Indonesia. *International Journal of Management Studies and Social Science Research*, 2(4), 211–221. <https://doi.org/10.7176/ejbm/12-3-04>
- Nurlis, N., & Ariani, M. (2020). Tax Awareness Moderates Knowledge and Modernization of Tax Administration on Tax Compliance, Survey on MSME taxpayers in South Tangerang City, Indonesia. *International Journal of Management Studies and Socioal Science Research*, 2(5), 250–259. www.ijmsssr.org
- Patriandari, & Safitri, A. (2021). Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi pengguna E-commerce. *Jurnal Akuntansi Dan Keuangan*, 3(1), 15–29.
- Peraturan Pemerintah No. 101 Tahun 2000 Tentang Pendidikan dan Pelatihan Jabatan Pegawai Negeri Sipil, (2000).
- Putra, I. N. T. A., & Merkusiwati, N. K. L. A. (2018). Pengaruh Tax Amnesty dan E-Filing Pada Kepatuhan Wajib Pajak Orang Pribadi di Kabupaten Badung. *E-Jurnal Akuntansi*, 24(3), 2121–2147. <https://doi.org/10.24843/eja.2018.v24.i03.p18>
- Rukmini, B. S. (2017). Peranan Pajak Dalam Meningkatkan Pembangunan di Kabupaten Trenggalek. *Dewantara*, 2(2), 204–219.
- Sentanu, I. N. W., & Budiarta, K. (2019). Effect of Taxation Modernization on Tax Compliance. *International Research Journal of Management, IT and Social Sciences*, 6(4), 207–213. <https://doi.org/10.21744/irjmis.v6n4.683>
- Siregar, D. L. (2017). Pengaruh Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Batam. *Journal of Accounting & Management Innovation*, 1(2), 119–128.
- Siringoringo, W. (2015). Pengaruh Penerapan Good Governance dan Whistleblowing System Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Resiko Sanksi Pajak Sebagai Variabel Moderating (Studi Empiris Terhadap Wajib Pajak Orang Pribadi Di Kota Bekasi). *Jurnal Akuntansi*, 19(2), 207–224. <https://doi.org/10.24912/ja.v19i2.95>
- Sugiyono. (2015). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. CV. Alfabeta.
- Sulistiyowatie, S. L., & Pahlevi, R. W. (2018). Penerapan Good Corporate Governance, Whistleblowing System Dan Risiko Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Di Kabupaten Sleman. *Riset Akuntansi Dan Keuangan Indonesia*, 3(2), 152–160. <https://doi.org/10.23917/reaksi.v3i2.6743>
- Tan, E., & Pradita, A. A. (2020). Pengaruh Faktor Internal, Sanksi dan Modernisasi Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Badan. *Jurnal Pengembangan Wirausaha*, 22(02), 103. <https://doi.org/10.33370/jpw.v22i02.420>
- Tito, I. J. (2019). Sistem Whistleblowing: Instrumen Pencegahan dan Deteksi Dini Korupsi. *Pergerakan Birokrat Menulis*.
- Utama, M. R., & Hidayatulloh, A. (2020). Peran Risiko Sanksi Pajak Pada Pengaruh Good Governance dan

- Whistleblowing System Terhadap Kepatuhan Wajib Pajak. *Fokus Bisnis : Media Pengkajian Manajemen Dan Akuntansi*, 19(1), 54–64. <https://doi.org/10.32639/fokusbisnis.v19i1.540>
- Undang-Undang Dasar Negara Republik Indonesia 1945, (1945).
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 tentang Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan, Pub. L. No. 28 (2007).
- Wulan, D. N., & Kresnawati, E. (2019). The Influence of Reducing Rates and Methods of Tax Calculation on Taxpayers Compliance of Small and Medium Micro Business: Experimental Study in Yogyakarta. *Riset Akuntansi Dan Keuangan Indonesia*, 4(2), 156–165. <https://doi.org/10.23917/reaksi.v4i2.8578>
- www.bps.go.id/indicator/13/1070/1/realisasi-pendapatan-negara
- Yusrizal. (2017). Taxpayer Awareness, Benefits Tax Amnesty, and Tax Sanctions Against Amnesty Evaluation Using Individual Taxpayer Tax Amnesty on Tax Office Senapelan Pekanbaru. *Bilancia: Jurnal Ilmiah Akuntansi*, 1(2), 127–138.
- Yusrizal, Renaldo, N., & Hasri, M. O. (2021). The Effect of Good Governance and Whistleblowing System on Individual Taxpayer Compliance With the Risk of Tax Sanction As Moderation in KPP Pratama Pekanbaru Tampan. *Bilancia: Jurnal Ilmiah Akuntansi*, 5(2), 119–134. <http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>