

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE, WHISTLEBLOWING SYSTEM, AND RISK OF TAX SANCTIONS ON THE COMPLIANCE OF INDIVIDUAL TAXPAYERS

(Case Study In KPP Pratama Cakung Satu)

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Abstract - This study aims to determine and analyze the effect of the implementation of Good Corporate Governance, Whistleblowing System and the Risk of Tax Sanctions on Individual Taxpayer Compliance at KPP Pratama Cakung Satu. Taxpayer compliance as the dependent variable, while Good Corporate Governance, Whistleblowing System and Tax Sanctions Risk as independent variables. This study uses a descriptive qualitative approach, which is analyzed using multiple linear regression with SPSS 24.00 software. The population in this study is an individual taxpayer who has a Taxpayer Identification Number (NPWP) and the sample is determined based on the purposive sampling method, with a sample of 100 individual taxpayers who have a NPWP and are registered at KPP Pratama Cakung Satu. The results of this study indicate that the Whistleblowing system has a significant effect on individual Taxpayer Compliance at KPP Pratama Cakung Satu. Meanwhile, Good Corporate Governance and the Risk of Tax Sanctions do not affect individual Taxpayer Compliance at KPP Pratama Cakung Satu.

Keywords: Good Corporate Governance, Whistleblowing System, Tax Sanctions Risk, Taxpayer Compliance

I. INTRODUCTION

Tax is an important thing for a country because tax is the biggest income in a country. In Law no. 16 of 2009 concerning General Provisions and Tax Procedures (KUP) explains that tax is a mandatory contribution to the State that is owed by an individual or entity that is compelling based on law, without receiving direct compensation and used for the State's needs for the welfare of the people.

In other words, taxes as contributions or levies of the people to the government are compelling in accordance with the applicable law. However, the government in collecting taxes from the public is not easy. Because people think that they pay taxes not in return for their welfare. Moreover, with the existence of fraud and violations and fraud committed by tax officials that occurred in Indonesia. The community's concern in paying taxes is that they do not want taxes that have already been paid for misuse by the tax authorities themselves. This is a serious trigger for people who are taxpayers not to pay taxes.

In this condition, the government is required to be able to take educational and persuasive ways such as providing targeted education or socialization, providing excellent service, and also enforcing strict sanctions so that the public as taxpayers feel respected for their rights and obligations as citizens. These methods are expected to provide awareness to taxpayers so that the level of compliance in paying taxes increases. The higher the level of tax compliance, the greater the tax revenue that can be collected.

Taxpayers who underestimate tax regulations, will find tax sanctions to provide lessons for tax violators in other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms or tax sanctions to improve taxpayer compliance. There are other efforts to improve taxpayer compliance, namely by implementing and implementing Good Corporate Governance (GCG). GCG or good corporate governance is organizational governance that is implemented properly, by implementing the principles of openness, fairness and being accountable in order to achieve the goals of the organization (Lukviarman, 2016).

In addition to the implementation and implementation of GCG, it is also necessary to implement a better supervision system, namely by implementing the Whistleblowing System. The Directorate General of Taxes (DGT) has issued the Directorate General of Taxation Regulation Number PER-22 / PJ / 2011 dated 19 August 2011 concerning the Obligation to Report Violations and Handling Violations within the Directorate General of Taxes. Whistleblowing system is an application provided by the Ministry of Finance for anyone who has information about the existence of violations or misconduct and corruption crimes committed by human resources in the Ministry of Finance of the Republic of Indonesia, which includes the Directorate General of Taxes.

II. LITERATURE REVIEW

2.1 Review Results of Previous Research

Research by Afuan Fajrian Putra (2017) which discusses Ethics, Tax Sanctions, System Modernization, and Tax Transparency on Tax Compliance. The purpose of this study is to determine whether ethics, tax sanctions, system modernization and tax transparency affect taxpayer compliance. The result of this research is that ethics has a positive effect on taxpayer compliance in paying taxes. This shows that taxpayers who work as lecturers have good ethics related to tax payments. Tax sanctions have no positive effect on taxpayer compliance in paying taxes because it is an obligation and obligation as an Indonesian citizen to pay taxes. System modernization has no positive effect on taxpayer compliance in paying taxes. This shows that taxpayers have not been able to optimally utilize the systems provided by the Directorate General of Taxes such as e-registration, e-SPT, e-filing, and e-billing. And tax transparency has no positive effect on taxpayer compliance in paying taxes because ideally a tax management collected from the public must be controllable and its use can be known. Because one of the principles of good governance is transparency in its management.

Related to research conducted by Susmita and Supadmi (2016) which discusses Service Quality, Tax Sanctions, Tax Compliance Fees, and Application of e-filing in Taxpayer Compliance. From this research, the results are that service quality has a positive effect on individual taxpayer compliance, which means that the provision of good service quality by the tax service unit will increase the level of compliance of the WP OP. Tax sanctions have a positive effect on the compliance of WP OPs who violate tax regulations because of tax sanctions, if they are firmly applied, they can increase the compliance of WP OPs. Tax compliance costs have a negative effect on the reporting compliance of WP OP, meaning that WP OP who incurs high compliance costs to carry out tax obligations will have a lowering impact on the compliance of the OP WP. And the application of e-Filing has a positive effect on the reporting compliance of WP OP, which means that the better the quality of service provided due to the application of e-Filing, it will be able to increase the reporting compliance of individual taxpayers.

Through research conducted by Siringoringo (2015) which discusses Good Corporate Governance, and the Whistleblowing System on Individual Taxpayer Compliance with Tax

Sanctions Risks as Moderation Variables. The result of this research is that the implementation of good governance has no effect on taxpayer compliance, meaning that the implementation of good governance in the DGT environment will not affect the level of taxpayer compliance. The implementation of the Whistle Blowing System in the DGT environment has a positive effect on taxpayer compliance, meaning that the better the Whistle Blowing System implementation in the DGT environment, the higher the taxpayer compliance. The evaluation results on the moderation of the variable risk of tax sanctions on the relationship between the implementation of Good Governance and taxpayer compliance have no effect and also with the moderation of the variable risk of tax sanctions on the relationship between the application of the Whistle Blowing System and taxpayer compliance has an effect.

Furthermore, research conducted by Mutia (2014) which discusses Tax Sanctions, Tax Awareness, Fiscal Services and the Level of Understanding of Individual Taxpayer Compliance. The results of this study are that there is a significant and positive effect of tax sanctions on taxpayer compliance where the more strict the tax sanctions are, the higher the taxpayer compliance will be. Then there is a significant and positive influence of tax awareness on taxpayer compliance. Where the higher the tax awareness of the taxpayer, the higher the taxpayer compliance. Furthermore, there is a significant and positive effect of tax authorities on taxpayer compliance. Where the better and the quality of the tax authorities service, the taxpayer compliance will be higher. And there is also a significant and positive influence on the level of understanding on taxpayer compliance. Where the higher the level of understanding of the taxpayer, the higher the taxpayer compliance.

Then for research conducted by Sulistyowatie and Pahlevi (2018) which discusses Good Corporate Governance, Whistleblowing system, and Tax Sanctions Risks to Taxpayer Compliance. The result of this research is that there is an influence between the implementation of Good Corporate Governance on taxpayer compliance. Because the existence of Good Corporate Governance in an organizational unit will make the performance in that unit become good, for example in the tax service unit it will increase taxpayer compliance in its tax obligations. Based on the results of the multiple linear regression test, it shows that there is an influence between the application of the Whistleblowing System on taxpayer compliance, with an explanation that the Whistleblowing system makes a tool to prevent tax leaks and reporting violations will increase taxpayer compliance. Based on the results of the multiple linear regression test, it shows that there is an influence between the risk of tax sanctions on taxpayer compliance, because a sanction will be accepted if the taxpayer does not comply with his tax obligations.

Related to research conducted by Herman and friends (2019) which discusses Good Corporate Governance, Tax Understanding, and Tax Sanctions on Taxpayer Compliance for MSMEs. The results of this study are that Good Corporate Governance has a positive and significant effect on taxpayer compliance because the increased understanding of taxation for taxpayers needs to be supported by the main services of taxation staff which can be done through tax counseling in the form of fiscal directions including the implementation of Good Corporate Governance which will improve taxpayer compliance. Tax understanding has a positive and significant effect on taxpayer compliance with the example of mass media or direct interaction with the public who need this tax information. The application of understanding about taxation to the public, especially taxpayers, can improve tax compliance, and tax sanctions have a positive and significant effect on taxpayer compliance. And sanctions for taxpayers that must be implemented firmly, transparently and consequently in accordance with the provisions of tax sanctions which also increase tax compliance.

Through research conducted by Asrinanda and Diantimala (2018) which discusses Tax Knowledge, Self-Assessment Systems, and Tax Awareness of Taxpayer Compliance. The results of this study are knowledge of taxation, self-assessment system and tax awareness have a significant

effect on taxpayer compliance. The higher tax knowledge, self-assessment system and tax awareness, the higher taxpayer compliance.

Related to research conducted by Simanjuntak and Mukhlis (2012) which discusses the Analysis of Tax Compliance and Its Impact on Regional Budgeting and Public Welfare. The results of this study indicate that tax compliance has a significant impact on local finances. Taxes have a significant positive impact on regional expenditures. In contrast, regional spending affects public social welfare. It can be concluded that tax compliance has a significant positive impact on people's welfare. Local governments must secure regional financial balance to improve community welfare and promote public awareness that tax compliance is essential to increase tax revenues and community welfare.

2.2 Theoretical Framework

2.2.1 Taxpayer Compliance

Obedience can be defined as an attitude of obedience and discipline to existing teachings or rules. Taxpayer compliance is stated by Nowak (Moh Zain, 2004) as a climate of compliance and awareness of fulfilling tax obligations, reflected in a situation where the taxpayer understands or tries to understand all the provisions of tax laws and regulations, completes forms completely and clearly, calculates the amount payable tax correctly pays the payable tax on time (Rahayu 2010). Then it can be concluded that tax compliance is a condition in which taxpayers are willing to fulfill all tax obligations and implement taxation rights. There are two kinds of tax compliance, i.e:

a. Formal Compliance

A condition in which the taxpayer fulfills its tax obligations formally in accordance with the provisions of the Taxation Law. In this case, formal compliance includes taxpayers paying taxes on time, taxpayers paying taxes with the right amount and taxpayers not having land and building tax coverage.

b. Material Compliance

A situation where the taxpayer substantively or substantially fulfills all material tax provisions. The meaning of material compliance in this case is that taxpayers are willing to report information about taxes if the officer needs information, taxpayers are cooperative (not to trouble) tax officers in implementing the tax administration process and taxpayers believe that carrying out tax obligations is an act of being a good citizen.

2.2.2 Risk of Tax Sanctions

Sanction is an action in the form of punishment given to people who violate the rules. Rules or laws are signs for someone to do something about what should be done and what should not be done. There are factors that affect taxpayer compliance, namely tax sanctions. Tax sanctions are imposed on OP WPs who do not comply with the rules in the Taxation Law. In the sense that tax sanctions are a sanction that will be accepted if the taxpayer does not comply with the implementation of his tax obligations, but on the other hand, the sanction will not be accepted if the taxpayer carries out his tax obligations in accordance with the applicable tax regulations. (Siringoringo, 2015).

In Law Number 16 of 2009 concerning General Provisions and Tax Procedures, it is stated that there are two types of sanctions, namely Administrative Sanctions and Criminal Sanctions. Administrative Sanctions consist of:

a. Administrative Sanctions in the form of fines.

Fines are the most common types of sanctions found in the taxation law. In relation to the amount of fines, they can be set at a certain amount, a percentage of a certain amount, or the multiplication number of a certain amount. For a number of violations, these fines will be added with criminal sanctions.

b. Administrative Sanctions in the form of interest.

These sanctions are usually imposed for violations that cause the tax debt to become larger. The amount of interest is calculated based on a certain presentation of an amount, starting from the time the interest becomes a right / obligation until the time it is received it is paid.

c. Administrative sanctions in the form of increases.

This sanction can be the sanction most feared by taxpayers. This is because if these sanctions are imposed, the amount of taxes that must be paid can be doubled. Sanctions in the form of increases are basically calculated by a certain percentage of the amount of tax not underpaid.

Furthermore, the Criminal Sanctions consist of:

a. Criminal Sanctions Confinement.

This sanction is common because of criminal acts committed due to negligence. The maximum limit of confinement is 1 (one) year, the work that prisoners must do is usually less and lighter, other than in state prisons, in the case of being allowed to live it in their own home with the supervision of the authorities, the freedom of the prisoners of more confinement, basically no division over the classes, and can be a substitute for a fine.

b. Prison Sentence.

These sanctions are common because of deliberate crimes. The maximum limit of imprisonment is life, the work done by prison inmates is usually more and heavier, punishable by living in a building or in a prison house, the freedom of prison inmates is very limited, divided by class according to the quality and quantity of crimes from the severe to the teringan, and can not be in lieu of a fine.

2.2.3 Good Corporate Governance

Tax bureaucratic reform is a comprehensive reform by implementing and implementing Good Governance. The survival of a company is strongly influenced by corporate governance. According to Muh. Effendi (2004) Good Corporate Governance is an internal control system of the company that has the main objective of managing significant risks in order to meet its business objectives through securing corporate assets and increasing the value of shareholders' investment in the long term.

Meanwhile, based on the Decree of the Minister of State-Owned Enterprises No. Kep 117/M-MBU/2002 of 2002 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises, corporate governance is the principles underlying a process and management mechanism based on legislation and ethics. Good corporate governance as contained in the Good Corporate Governance Indonesia Guidelines issued by the National Committee on Corporate Governance Policy on October 17, 2006 is a governance that contains five main principles, namely transparency, accountability, responsibility, independence, and fairness.

2.2.3.1 The Goal of Good Corporate Governance

According to the OECD (2004) the Organization for Economic Cooperation and Development the purpose of corporate governance is:

- a. To reduce the gap between parties with interests in a company (majority shareholders and other shareholders).*
- b. Increase confidence for investors in investing.*
- c. Reduce the cost of capital*
- d. Reassure all parties of the legal commitment in the management of the company.*
- e. Value creation for the company includes relationships between stakeholders (creditors, investors, company employees), bondholders, governments and shareholders.*

2.2.3.2 Scope of Good Corporate Governance

The scope of Corporate Governance is very broad, including various types of companies or industries. Industries in question include manufacturing, services, banking, and others.

2.2.3.3 Basic Principles of Good Corporate Governance

The principles of Good Corporate Governance according to Bank Indonesia Regulation No. 8/4/PBI/2006 concerning the Implementation of Good Corporate Governance include:

Transparency, Accountability, Responsibility, Independency and Fairness (TARIF). The principles contained in good corporate governance can be described as follows:

a. Transparency

Transparency is openness in presenting material and relevant information and openness in implementing the decision-making process. In realizing transparency, the company must provide sufficient, accurate, and timely information to the parties concerned with the company. In addition, investors should be able to easily access important company information when needed.

b. Accountability

Accountability is the clarity of functions and implementation of corporate organs accountability so that the management runs effectively. If the principle of accountability is applied effectively, the company will avoid agency problems (conflicts of interest roles).

c. Responsibility

Responsibility is the suitability or compliance in the management of the company to the principles of a healthy corporation and applicable laws and regulations. Applicable regulations including those relating to tax issues, industrial relations, environmental protection, occupational health/safety, payroll standards, and healthy competition.

d. Independency

Independency or independence is a situation where the company is managed professionally without conflict of interest and influence / pressure from any party that is not in accordance with the prevailing laws and regulations and sound corporate principles. Independence is very important in the decision-making process. Loss of independence in the decision-making process eliminates objectivity in the decision making.

e. Fairness

Fairness is fairness and equality in fulfilling the rights of stakeholders arising under applicable agreements and laws and regulations. Fairness is expected to make all assets of the company managed properly and prudent (carefully), so that the protection of shareholders' interests appears fairly (honest and fair).

2.2.4 Whistleblowing System

Whistleblowing is the disclosure of acts of violations or unlawful acts such as corruption or other acts that may harm companies and stakeholders, submitted by personnel, legal entities from internal or external to company leaders in order to take action on such violations.

Whistleblowing system is a system used to accommodate, process and follow up, and make reports on information submitted by the whistleblower about violations that occur in the corporate environment. The Company desperately needs the participation of all elements of the company in its disclosure and reporting process. Whistleblowing system itself is part of the internal control system in efforts to prevent and detect the practice of irregularities and cheating and in order to strengthen the implementation of GCG.

2.2.4.1 Destination Whistleblowing System

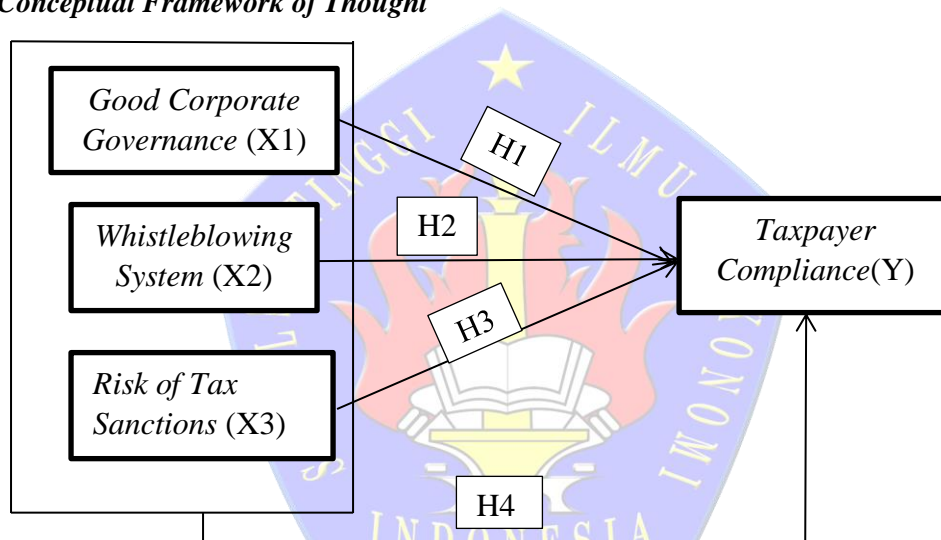
- a. Provide a guarantee of confidentiality of the identity of the whistleblowers and recipients of reports of violations.*
- b. Maintain the information received to ensure its confidentiality.*
- c. Provide protection and incentives for correct and actionable whistleblowers.*
- d. The flow of actionable reports, both from internal and external reporters.*
- e. Encourage the creation of a conducive working atmosphere for whistleblowers in order to report matters that have the potential to cause corporate losses, both financial and nonfinancial.*
- f. Improving the company's positive image/reputation for stakeholders.*
- g. Preventing the occurrence of greater potential losses, through early detection of an event that harms the company.*

- h. Supporting the policies of the government, regulators or corruption eradication commission in the application of clean culture, so as to avoid cases of corruption and other fraud.

2.2.4.2 Benefits of Whistleblowing System

- a. The availability of important and critical information for the company to those who must immediately handle it safely.
- b. The reluctance to commit violations with a growing willingness to report violations, due to trust in an effective reporting system.
- c. The availability of early detection mechanisms for possible problems due to a violation.
- d. Reduce the risks faced by organizations due to violations in terms of finances, operations, hokum, occupational safety, and reputation.
- e. Reduce costs in dealing with problems due to violations.
- f. The company's growing reputation is in the eyes of stakeholders, regulators, and the general public.
- g. Provide input to organizations to look further at critical areas and work processes that have internal control weaknesses as well as to design the necessary corrective actions.

2.3 Conceptual Framework of Thought



Picture 2.1 Conceptual Framework of Thought

2.4 Hypothesis Development

Variable Good Corporate Governance (X1) :

Ho1 : suspected that there is no influence of Good Corporate Governance (X1) on taxpayer compliance variables (Y).

Ha1 : Suspected influence of Good Corporate Governance (X1) on Taxpayer Compliance (Y).

Variable Whistleblowing System (X2) :

Ho2 : suspected that there is no influence of Whistleblowing system (X2) on taxpayer compliance variables (Y).

Ha2 : Suspected influence of Whistleblowing system (X2) on Taxpayer Compliance (Y).

Variable Risk of Tax Sanctions (X3) :

Ho3 : suspected that there is no effect of Tax Sanctions Risk (X3) on taxpayer compliance variables (Y).

Ha3 : Suspected influence of Tax Sanctions Risk (X3) on Taxpayer Compliance (Y).

Variable Good Corporate Governance (X1), Whistleblowing System (X2) and Tax Sanctions Risk (X3):

Ho4 : It is suspected that there is no influence from Good Corporate Governance (X1), Whistleblowing System (X2) and Tax Sanctions Risk (X3) on taxpayer compliance variables (Y).

Ha4 : Suspected influence of Good Corporate Governance (X1), Whistleblowing System (X2), and Tax Sanctions Risk (X3) on Tax Compliance (Y).

3 RESEARCH METHODOLOGY

The strategy used in this research is qualitative research strategy. Data analysis techniques used are descriptive analysis with the aim to analyze data by describing or describing data obtained from the field.

3.1 Population And Sample

3.1.1 Population Research

According to Notoatmodjo (2010), the population is the entire research object or object studied. The population used in this study is a Private Taxpayer who has a Taxpayer Identification Number (NPWP) in Cakung subdistrict.

3.1.2 Sample Research

The sample according to Notoatmodjo (2010) sample is an object studied and considered to represent the entire population. Samples were also taken from the entire object studied and considered to represent the entire population. The sample in this study is a Private Person Taxpayer who has an NPWP registered at the Primary Cakung Satu Tax Service Office. Furthermore, sampling techniques are techniques that discuss how to organize various techniques in withdrawal or sampling.

The sample technique used is Purposive Sampling. According to Notoatmodjo (2010) purposive sampling is sampling based on a certain consideration such as population traits or previously known characteristics. In determining the sample using purposive sampling, the author determined from the existing population and the sample was taken by calculation using the slovin formula at a rate of 10%. The slovin formula is a formula used to determine the number of samplings to be used (Sugiyono, 2017). Calculation of sample amount using slovin formula with alpha 10% or 0.1% that is:

$$n = \frac{N}{1 + N (e)^2}$$

Description:

n : Sample Size

N : Population Size

e : percent leniency inaccuracy

The population in this study amounted to 170,975 taxpayers of private individuals registered in KPP Pratama Cakung Satu. So the number of samples in this study is:

$$n = \frac{170.975}{1+170.975 (0,1)^2} = 99,9 \text{ rounded to } 100 \text{ samples.}$$

3.2 Data and Data Collection Methods

This study used primary data. Primary Data according to Moleong (2010) namely Data or information obtained through written questions using oral questionnaires using interviews. The primary data collected in this study is the perception of respondents related to research variables. The primary data collection method used in this study was a questionnaire. In this study the authors used a likert scale to measure a person's attitudes, opinions, and perceptions about phenomena in this study.

The likert scale form used in this study is a checklist form. The answer of each instrument item using the likert scale has a gradation from very positive to very negative which can be the following words:

Table 3.1 The Likert Scale

Pernyataan		Nilai
SS	Sangat setuju	4
S	Setuju	3
TS	Tidak Setuju	2
STS	Sangat Tidak Setuju	1

3.3 Operational Variables

Variable Operations is the determination of variables so that they become measurable variables. In the operation of this variable is how to measure the research variables with the indicators of each variable. Taxpayer Compliance is a Dependent variable where it is a variable influenced by Independent variables namely Good Corporate Governance, Whistleblowing System, and Tax Penalty Risk. In the operation of this variable will be measured how GCG, Whistleblowing System and Tax Sanctions Risk can affect Taxpayer Compliance with indicators of each variable.

3.4 Data Analysis Methods

3.4.1 Descriptive Statistics

Descriptive Statistics are words, images, and not numbers according to Moleong (2017). Descriptive analysis in other words, namely the analysis carried out to assess the characteristics of a data.

3.4.2 Data Quality Test

The quality of data generated from the use of research instruments can be evaluated through two tests, namely: validity test and reality test.

3.4.2.1 Validity Test

Validity test can be interpreted as the degree of accuracy / feasibility of the instrument used to measure what will be measured and the extent to which the instrument performs its measurement function. Validity testing is carried out to test whether the research instruments that have been compiled are really accurate key variables that are being researched. In this study, testing was done with Software Statistical Product and Service Solution (SPSS) version 24 program, and for validity test using Pearson Bivariate correlation (Pearson Moment Product). Testing using a two-sided test with a significance level of 0.05. The test criteria are as follows:

- a. If r calculates $> r$ table (2-sided test with sig. 0.05) then the instrument or question items are significantly correlated to the total score (declared valid).*
- b. If r calculates $< r$ table (2-sided test with sig. 0.05) or r calculates negative, then the instrument or question items do not correlate significantly to the total score (declared invalid).*

3.4.2.2 Data Reliability Test

Ghozali (2009) stated that reliability is a tool to measure a questionnaire that is an indicator of a modifier or constructor. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. The reliability of a test refers to the degree of stability, consistency, predicting power, and accuracy. Measurements that have high reliability are those that can produce reliable data.

Reliability tests in this study with the SPSS 24 program and with Cronbach's alpha technique were used to measure the reliability of the indicators used in the research questionnaire. The basis of decision making in reliability test is as follows:

- a. if cronbach's alpha value > 0.60 then the questionnaire or questionnaire is declared reliable or consistent.*

- b. if cronbach's alpha value < 0.60 then the questionnaire or questionnaire is declared to be unrefilled or inconsistent.

3.4.3 Classic Assumption Test

This classic assumption test aims to provide certainty that the regression equation obtained has accuracy in estimation, unbiased, and consistent. Classic assumption tests that will be described include: normality test, multicollinearity test, and heteroscedasticity test.

3.4.3.1 Data Normality Test

According to Ghozali (2016) normality test is done to test whether in a regression model, an independent variable and dependent variable or both have normal or abnormal distribution. There are two ways to detect whether residual distribution is normal or not, namely by using graph analysis and statistical analysis.

a. Graph Analysis

Decision making through graphic analysis is to look at the spread of points around the diagonal line and follow the direction of the diagonal line, then the regression model can be said to meet the assumption of normality.

b. Statistical Analysis

In the normality test of data statistics analysis can be done by using one sample kolmogorov Smirnov test, namely if the significance value is above 5% or 0.05 then the data has a normal distribution. Whereas if the test results of One Sample Kolmogorov Smirnov produce a significant value below 5% or 0.05 then the data does not have a normal distribution.

3.4.3.2 Multicollinearity Test

According to Ghozali (2016) in multicollinearity testing aims to find out if the regression model found a correlation between independent variables or free variables. To find the presence or not of multicollinearity in the regression model can be known from the tolerance value and variance value of inflation factor (VIF). The cut off value used is for tolerance value 0.10 or VIF value above 10.

3.4.3.3 Heteroscedasticity Test

One way to find out whether or not heteroskedastisitas exists in a multiple linear regression model, namely by looking at scatterplot graphs or from the predicted value of bound variables that is SRESID with residual error that is ZPRED. If there is no specific pattern and does not spread above or below zero on the y-axis, then it can be concluded that there is no heteroscedasticity.

3.4.4 Multiple Linear Regression Analysis

Multiple linear regression analysis was used by researchers to predict how dependent variables (cryptium) would be when two or more independent variables as predictor factors were manipulated (Sugiyono, 2017). Create a line equation with three predictors, with formulas:

$$KWP = a + \beta_1 GCG + \beta_2 WBS + \beta_3 RSP + e$$

KWP : Taxpayer Compliance (Dependent Variables)

a : Constant

β_1 : Coefficient of regression of variable X1 (Good Corporate Governance)

GCG : Good Corporate Governance

β_2 : Coefficient of regression of variable X2 (Whistleblowing System)

WBS : Whistleblowing System

β_3 : Coefficient of regression of variable X3 (Risk Of Tax Sanctions)

RSP : Risk of Tax Sanctions

e : Error

3.4.5 Hypothesis Test

Hypotheses are statements that describe a relationship between two variables relating to a particular case and are temporary assumptions that need to be tested correctly or incorrectly about conjecture in a study and have benefits for the research process to be effective and efficient.

3.4.5.1 T Statistical Test

T test is done to test the significance of free variables against individually bound variables, this is done by comparing t count with table at the level of significant 5% with the following test criteria:

H0: $\beta = 0$ means there is no significant influence of independent variables on dependent variables.

H1: $\beta \neq 0$ that means there is a significant influence of independent variables on dependent variables. With the following Test Criteria:

a. If t calculates $< t$ table or $SIG > 0.05$ then Ho is accepted and H1 is rejected.

b. If t calculate $> t$ table And $SIG < 0.05$ then H1 is accepted and Ho is rejected.

3.4.5.2 F Statistical Test

The F test is performed to test the significance of independent variables against dependent variables together. The test is conducted by comparing calculated F with table F at the level of significant 5% with the following test criteria:

a. If F calculates $< F$ table or $SIG > 0.05$ then Ho is accepted and H1 is rejected.

b. If F calculates $> F$ table and $SIG < 0.05$ then H1 is accepted and Ho is rejected.

3.4.6 Coefficient Analysis of Determination

This test is to test the degree of density or attachment between dependent variables and independent variables that can be seen from the amount of adjusted R-square. The coefficient of determination is between zero and one.

4 RESEARCH RESULTS

4.1 Description of Research Object

This research makes The Primary Tax Service Office (KPP) Jakarta Cakung Satu as a research object with the intended subject is the taxpayer of a private person registered in it. Pratama Jakarta Cakung Satu Tax Service Office is a fractional Tax Service Office of Cakung Tax Service Office, which was established based on the Decree of the Minister of Finance Number: 443/KMK.10/2001 on July 23, 2001. KPP Jakarta Cakung Satu operates monday-Friday from 08:00 to 16:00 and Saturday Sunday Closes.

4.1.1 Research Place and Time

This research has been conducted using questionnaire instruments that have been filled out by taxpayers of private individuals registered in KPP Jakarta Cakung Satu who have given permission to researchers to carry out research. Data collected through the dissemination of research questionnaires by spreading through google form links created from google. The dissemination and collection of research questionnaires was conducted from August 9, 2020 to August 17, 2020.

4.2 Respondent Description

The samples collected in this study were 100 WP OP questionnaires registered at The Primary Cakung Satu Tax Service Office. The sample was obtained by distributing a questionnaire in the form of a google form link to the taxpayer. The processable questionnaire amounted to 100 questionnaires and the level of the questionnaire that can be processed or analyzed by 100%. Researchers can only spread the questionnaire through whatsapp application and use google form because with the condition that occurred at this time in 2020, namely the covid-19 pandemic, the spread of questionnaires that do not allow to meet face to face directly to WP OP.

4.3 Data Quality Test Results

4.3.1 Validity Test Results

In this case n is the number of samples in the study, i.e. $(n) = 100$ then the amount of df can be calculated from $100 - 2 = 98$. With $df = 98$ and $\alpha = 0.05$ then obtained $r_{table} = 0.1966$ (by looking at the rtable on $df = 98$ with a 2-sided test). If the rhitung value is greater than rtable ($r_{hitung} > r_{table}$) and is positive then each statement or indicator is declared valid. The results of this research validity test can be seen in the table below, as follows:

Table 4.5 *Validity Test Results of Good Corporate Governance Variable*

Nomor Item	Nilai rtabel	Nilai rhitung	Keterangan
GCG 1	0,1966	0,826	Valid
GCG 2	0,1966	0,830	Valid
GCG 3	0,1966	0,828	Valid
GCG 4	0,1966	0,815	Valid
GCG 5	0,1966	0,764	Valid
GCG 6	0,1966	0,757	Valid
GCG 7	0,1966	0,859	Valid
GCG 8	0,1966	0,837	Valid
GCG 9	0,1966	0,881	Valid
GCG 10	0,1966	0,841	Valid

Source: SPSS output (processed data, 2020)

Tabel 4.6 *Validity Test Results of Whistleblowing System Variable*

Nomor Item	Nilai rtabel	Nilai rhitung	Keterangan
WBS 1	0,1966	0,705	Valid
WBS 2	0,1966	0,768	Valid
WBS 3	0,1966	0,766	Valid
WBS 4	0,1966	0,729	Valid
WBS 5	0,1966	0,804	Valid
WBS 6	0,1966	0,809	Valid
WBS 7	0,1966	0,645	Valid

Source: SPSS output (processed data, 2020)

Tabel 4.7 *Validity Test Results Risk of Tax Sanctions Variable*

Nomor Item	Nilai rtabel	Nilai rhitung	Keterangan
RSP 1	0,1966	0,867	Valid
RSP 2	0,1966	0,920	Valid
RSP 3	0,1966	0,854	Valid
RSP 4	0,1966	0,867	Valid

Source: SPSS output (processed data, 2020)

Tabel 4.8 *Validity Test Results of Tax Compliance Variable*

Nomor Item	Nilai rtabel	Nilai rhitung	Keterangan
KWP 1	0,1966	0,511	Valid
KWP 2	0,1966	0,547	Valid
KWP 3	0,1966	0,494	Valid
KWP 4	0,1966	0,648	Valid
KWP 5	0,1966	0,603	Valid
KWP 6	0,1966	0,581	Valid

Source: SPSS output (processed data, 2020))

4.3.2 Reliability Test Results

Reliability tests are carried out to find out the extent of the consistency results of the research instrument. According to Wiratna Sujarweni (2014) A research instrument can be said to be reliabel or consistent if the value of Cronbach's Alpha > 0.60. The following table shows the results of reliability tests in the study.

Table 4.9 Reliability Test Results

Variabel	Cronbach's Alpha	Keterangan
<i>Good Corporate Governance</i>	0,784	Reliabel
<i>Whistleblowing System</i>	0,783	Reliabel
Resiko Sanksi Pajak	0,835	Reliabel
Kepatuhan Wajib Pajak	0,714	Reliabel

Source: SPSS output (processed data, 2020)

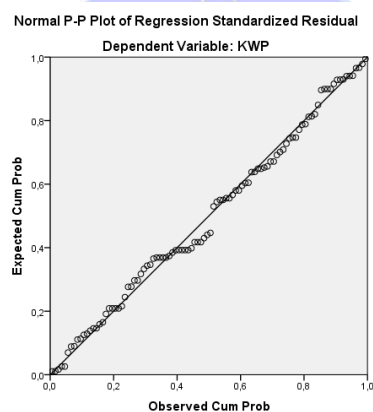
4.4 Classic Assumption Test Results

4.4.1 Normality Test Results

Normality Test is used with the aim to test whether the research data performed has a normal distribution or not. There are two ways to detect whether residual distribution is normal or not, namely by using graph analysis and statistical analysis.

a. Graph Analysis

Graph analysis is a method of point lines that spread around diagonal lines and follow the direction of diagonal lines. Data is said to be distributed normally, if the data is spread around a diagonal line and follows the direction of the diagonal line.



Picture 4.1 Normality Test Graph

Source: SPSS output (processed data, 2020)

b. Statistical Analysis

In testing distribution normally or not through statistical analysis required non-parametric test Kolmogorov-Smirnov with test criteria:

- a. If the signification value (Asymp.Sig) > 0.05 then the residual data is normally distributed or 5% then the data is distributed normally.
- b. If the signification value (Asymp.Sig) < is 0.05 then the residual data is normally distributed or 5% then the distributed data is abnormal. (Ghozali, 2018).

Table 4.10 Results of Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,83129906
Most Extreme Differences	Absolute	,064
	Positive	,064
	Negative	-,050
Test Statistic		,064
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS output (processed data, 2020)

4.4.2 Multicollinearity Test Results

The multicollinearity test aims to test whether the regression model found a correlation between independent variables. To test whether or not multicollinearity exists in the regression model can be seen through variance factor (VIF) and tolerance values. Whether VIF < 10 and tolerance value above 0.10.

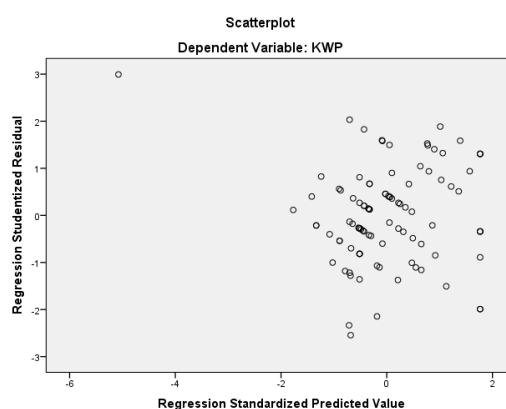
Table 4.11 Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	Collinearity Statistics
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,163	1,409		6,502	,000		
	GCG	,116	,068	,230	1,713	,090	,370	2,700
	WBS	,258	,098	,372	2,640	,010	,337	2,967
	RSP	,038	,118	,038	,325	,746	,483	2,072
a. Dependent Variabel KWP								

Source: SPSS output (processed data, 2020)

4.4.3 Heterocedastisity Test Results

Heterocedastisity test was conducted to test the difference of residual variance of one observation period to another observation period. Scatterplot graph can be seen that the dots spread randomly or irregularly, and scattered both above and below zeroes on the Y axis. How to predict whether or not heterodastisity in a model can be seen from the following scatterplot pattern.



Picture 4.2 Scatterplot Graph Heterocedastisity Test

4.5 Multiple Linear Regression Test Results

Multiple linear regression analysis is used to determine the effect between independent variables on dependent variables. The results of multiple linear regression analysis tests are as follows:

Table 4.12 Multiple Linear Regression Test Results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,163	1,409		6,502	,000
	GCG	,116	,068	,230	1,713	,090
	WBS	,258	,098	,372	2,640	,010
	RSP	,038	,118	,038	,325	,746

a. Dependent Variable: KWP

Source: SPSS output (processed data, 2020)

Based on the regression output above, it can be determined the model of regression equation as follows:

$$KWP = a + \beta_1 GCG + \beta_2 WBS + \beta_3 RSP + e$$

$$KWP = 9,163 + 0,116 GCG + 0,258 WBS + 0,038 RSP + e$$

a : Constant

KWP : Taxpayer Compliance

GCG : Good Corporate Governance

WBS : Whistleblowing System

RSP : Risk Of Tax Sanctions

e : Error

The regression equation shows a constant value of 9,163. This means that in the absence of independent variables (Good Corporate Governance, Whistleblowing System, and Tax Sanctions Risk) then the Taxpayer Compliance of Private Individuals has reached a value of 9,163. The regression coefficient on the Good Corporate Governance variable is 0.116 which means that if other variables have a fixed value then any increase in the value of Good Corporate Governance by one unit will result in an increase in the value of taxpayer compliance by 0.116.

The coefficient of regression in whistleblowing system variable is 0.258 which means that if other variables have a fixed value then any increase in whistleblowing system value by one unit will result in an increase in the value of taxpayer compliance increased by 0.258. The regression coefficient on the Variable Risk of Tax Sanctions is 0.038 which means that if other variables have a fixed value (constant) then any increase in the risk value of tax sanctions by one unit will result in an increase in the value of taxpayer compliance increased by 0.038.

4.6 Hypothetical Test Results

Hypotheses are statements that describe a relationship between two variables relating to a particular case and are temporary assumptions that need to be tested correctly or incorrectly about conjecture in a study and have benefits for the research process to be effective and efficient.

4.6.1 T Hypothetical Test Results

The *t* test was conducted to test the significance of free variables against individually bound variables, this was done by comparing *thitung* with tables at a level of significant 5% (0.05).

Table 4.13 T Hypothetical Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9,163	1,409		6,502	,000
	GCG	,116	,068	,230	1,713	,090
	WBS	,258	,098	,372	2,640	,010
	RSP	,038	,118	,038	,325	,746

a. Dependent Variable: KWP

Source: SPSS output (processed data, 2020)

Based on the table above can be explained as follows: Number of respondents as much as 100 ($n = 100$), variables amounting to 4 ($k = 4$), and Degree Of Freedom ($df = n - k$ or $100 - 4 = 96$). With $df = 96$ and significant level of 0.05 ($\alpha = 5\%$), then the total obtained is 1.9849. Based on the test results listed in the table above using multiple linear regression analysis, the results obtained:

- Good Corporate Governance obtained *t*hitung of 1.713 which means less than the *t*tabel value of 1.9849 or (*t*hitung < *t*tabel). The signification value in the table above is 0.90 which means greater than 0.05. Thus H_0 is accepted and H_1 is rejected which means that Good Corporate Governance has no effect on Taxpayer Compliance at Cakung Satu Tax Service Office.
- Whistleblowing System obtains *t*hitung of 2,640 which means greater than the *t*tabel value of 1.9849 or (*t*hitung > *t*tabel). The signification value in the table above is 0.10 which means greater than 0.05. Thus H_0 is rejected and H_2 is accepted.
- The risk of tax sanctions obtained *t*hitung of 0.325 which means less than the *t*bel value of 1.9849 or (*t*hitung < *t*tabel). The signification value in the table above is 0.746 which is greater than 0.05. Thus H_0 is accepted and H_3 is rejected.

4.6.2 F Hypothesis Test Results

Test *F* aims to determine whether or not there is a simultaneous (joint) influence that independent variables (*X*) exert on dependent variables (*Y*). The test was conducted by comparing calculated *F* with table *F* at a level of significant 5%. The two test criteria are as follows:

- If F calculates < F table or $SIG > 0.05$ then H_0 is rejected.
- If F calculates > F table and $SIG < 0.05$ then H_4 is accepted.

Table 4.14 F Hypothesis Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	184,578	3	61,526	17,790	,000^b
	Residual	332,012	96	3,458		
	Total	516,590	99			

a. Dependent Variable: KWP
b. Predictors: (Constant), RSP, GCG, WBS

Source: SPSS output (processed data, 2020)

Based on the SPSS output table above, known Sig. is 0.000. Because of Sig's grades. 0.000 < 0.05, so according to the basis of decision making in test *f* it can be concluded that the hypothesis is accepted. *F*bel value = 2.70. *F*tabel known 2.70, *F*hitung is 17,790. Because the value of *F*hitung 17,790 > 2.70 or in other words *F*hitung > *F*tabel then in accordance with the decision making in the *f* test it can be concluded that H_0 was rejected and H_4 was accepted.

4.7 Determination Coefficient Test Results

The Coefficient of Determination is used to determine how much a free (independent) variable contributes to a dependent variable in one percentage. In order to be able to interpret the coefficient value of determination that is with the test result F is significant which means there is a simultaneous influence of independent variables on dependent variables. The coefficient of determination is between zero and one.

Table 4.15 Determination Coefficient Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,598 ^a	,357	,337	1,85969
a. Predictors: (Constant), RSP, GCG, WBS				
b. Dependent Variable: KWP				

Source: SPSS output (processed data, 2020)

In the model summary table above shows adjusted R Square value of 0.337 or 33.7% or 34%. This means that the variables of Good Corporate Governance, Whistleblowing System, and Tax Sanctions Risk affect Taxpayer Compliance by 34%.

4.8 Discussion of Research Findings

4.8.1 The Effect of Good Corporate Governance on Taxpayer Compliance

Based on statistical analysis in this study found that good corporate governance variable obtained t_{hitung} value of 1,713 with significant value of 0,90. While the value of the t_{tabel} is 1.9849 when compared to the t_{hitung} value, the t_{hitung} value is greater than the t_{hitung} or $t_{hitung} < t_{tabel}$ value ($1.713 < 1.9849$) and with a signification value greater than the significant level of 0.05 ($0.90 > 0.05$). The results of this study show that Good Corporate Governance has no significant effect on The Compliance of Individual Taxpayers. Thus means that H_0 is accepted and H_1 is rejected because it is not proven by the research that has been done.

4.8.2 The Effect of Whistleblowing System on Taxpayer Compliance

Based on statistical analysis in this study found that the variable Whistleblowing System obtained t_{hitung} of 2,640 with a significant value of 0.10. While the value of the t_{tabel} is 1.9849 when compared to the t_{hitung} value, the t_{hitung} value is less than the value of t_{hitung} or $t_{hitung} > t_{tabel}$ ($2.640 > 1.9849$) and with a signification value greater than the significant level of 0.05 ($0.10 > 0.05$). The results of this study show that whistleblowing system has a significant effect on taxpayer compliance. Thus means H_0 is rejected and H_2 is accepted because it is proven by the research that has been done.

4.8.3 The Effect of Tax Sanctions Risk on Taxpayer Compliance

Based on statistical analysis in this study found that the variable risk of tax sanctions obtained t_{hitung} of 0.325 with a significant value of 0.746. While the value of the t_{tabel} is 1.9849 when compared to the t_{hitung} value, the t_{hitung} value is greater than the value of t_{hitung} or $t_{hitung} < t_{tabel}$ ($0.325 < 1.9849$) and with a signification value greater than the significant level of 0.05 ($0.746 > 0.05$). The results of this study show that the Risk of Tax Sanctions has no significant effect on Taxpayer Compliance. Thus means H_0 is accepted and H_3 is rejected because it is not proven by the research that has been done.

4.8.4 The Effect of Good Corporate Governance, Whistleblowing System, and The Risk of Tax Sanctions on Taxpayer Compliance

Based on statistical analysis in this study aims to find out whether or not the simultaneous influence (together) given independent variable (X) to dependent variables (Y). By comparing F_{hitung} with F_{tabel} at a level of significant 5%. In this test, independent variables were found to have a count of 17,790 with a significant value of 0.000. While the F_{bel} value is 2.70 when compared to the F_{hitung} value, the F_{hitung} value is less than the F_{hitung} or $F_{hitung} > F_{tabel}$ ($17,790 > 2.70$) and with a significance less than the significant level of 0.05 ($0.000 < 0.05$). The results of

this study show that the variables Good Corporate Governance, Whistleblowing System, and Risk of Tax Sanctions have a significant effect on Taxpayer Compliance. Thus means H0 is rejected and H4 is accepted because it is proven by the research that has been done.

5 CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

- 1. The results of this study showed that the variables of Good Corporate Governance have no effect on the Compliance of Individual Taxpayers in KPP Pratama Cakung Satu. This means that many taxpayers do not know and understand the implementation of Good Corporate Governance in an organization so that the implementation of Good Corporate Governance does not improve Taxpayer Compliance.*
- 2. The results of this study showed that the whistleblowing system variables have a significant effect on the Compliance of Individual Taxpayers in KPP Pratama Cakung Satu. This means that taxpayers agree with the existence of a complaints system, reporting violations provided by the Directorate General of Taxation (DJP) can affect taxpayer compliance.*
- 3. The results of this study showed that the variable Risk of Tax Sanctions has no effect on the Compliance of Individual Taxpayers in KPP Pratama Cakung Satu. This means that taxpayers who are already registered as taxpayers and understand about taxation no longer consider the existence of tax sanctions because taxes are a necessity and obligation for all people residing in Indonesia.*
- 4. The results of this study show that the variables of Good Corporate Governance, Whistleblowing System, and The Risk of Tax Sanctions have a significant effect on The Compliance of Individual Taxpayers in KPP Pratama Cakung Satu. This means that in its relationship with the tax field simultaneously (simultaneously) the three variables have an influence on Taxpayer Compliance.*

5.2 Suggestions

- 1. According to the results of variable research Good Corporate Governance has no effect on The Taxpayer's Compliance of Individuals. With this, it is expected that KPP Pratama Cakung Satu will continue to improve its internal controls and show taxpayers the principles of Good Corporate Governance applied in the KPP.*
- 2. According to the results of the research variable Tax Sanctions Risk has no effect on the Compliance of Taxpayers Personal Person. With this in mind, although the taxpayer believes that as a taxpayer it is an obligation to comply with taxes but the Tax Sanctions must still apply to those who violate or do not comply with their tax obligations.*

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