

Research Article

Strengthening Tax Compliance through Good Public Governance

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Abstract

This study examines the effects of taxpayer knowledge and changes in tax regulations on individual taxpayer compliance, with good public governance as a mediating variable. Despite the widespread implementation of the self-assessment system, taxpayer compliance remains a persistent challenge, particularly amid frequent regulatory changes and varying governance quality. Using a quantitative approach, this study involved 100 individual taxpayers registered at the Kemayoran Pratama Tax Office in Jakarta, selected through incidental sampling. Data were collected via questionnaires and analyzed using Partial Least Squares (PLS) with SmartPLS 4.1.9. The results indicate that taxpayer knowledge has a positive and significant effect on compliance, while changes in tax regulations have a significant negative effect. However, both taxpayer knowledge and regulatory changes positively influence good public governance, which in turn significantly enhances taxpayer compliance. Furthermore, good public governance mediates the relationship between taxpayer knowledge and compliance, as well as between regulatory changes and compliance, mitigating the adverse effects of regulatory complexity. These findings contribute to tax compliance literature by highlighting the critical mediating role of governance quality. From a policy perspective, strengthening transparent, consistent, and well-communicated governance frameworks is essential to improving voluntary tax compliance and supporting sustainable revenue mobilization.

Keywords: Taxpayer Compliance, Taxpayer Knowledge, Changes in Tax Regulations, Good Public Governance

JEL Classification: H26, H83, H20

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1. Introduction

Tax revenue remains the backbone of government financing in many developing countries, including Indonesia, where fiscal sustainability heavily depends on the effectiveness of the tax collection system. Under Indonesia's self-assessment system, taxpayers are entrusted with calculating, paying, and reporting their own tax obligations, making taxpayer compliance a critical determinant of revenue performance and policy effectiveness (OECD, 2020; Resmi, 2022). Despite ongoing tax reforms, compliance among individual taxpayers remains a persistent challenge, suggesting that enforcement-based approaches alone are insufficient.

Prior studies define taxpayer compliance as the willingness and ability of taxpayers to fulfill their obligations in accordance with prevailing tax regulations (Nurmantu, 2005). Empirical evidence suggests that compliance behavior is shaped not only by deterrence mechanisms but also by cognitive and institutional factors, such as taxpayer knowledge, regulatory clarity, and trust in tax authorities (Alm & Torgler, 2011; Palil & Mustapha, 2011). However, much of the existing literature examines these determinants in isolation, offering limited insight into how they interact within broader governance structures.

Recent tax reforms in Indonesia, including Government Regulation No. 58 of 2023, which adjusts the Income Tax Article 21 rates, aim to improve efficiency and transparency in tax administration. While regulatory changes are intended to simplify procedures and strengthen revenue mobilization, frequent changes may generate uncertainty and increase compliance costs, particularly for individual taxpayers with limited tax literacy (Saad, 2014). Empirical findings on the impact of regulatory changes on compliance remain mixed, suggesting that regulatory reforms do not automatically translate into improved compliance outcomes.

Taxpayer knowledge has consistently been identified as a key determinant of compliance, particularly in self-assessment systems where procedural understanding is essential (Rahayu, 2017). Informed taxpayers are better equipped to comply accurately and are more likely to perceive the tax system as fair and predictable (Mianti et al., 2021). Nevertheless, high levels of taxpayer knowledge may not be sufficient to sustain compliance in the absence of supportive institutional conditions, especially when regulatory changes are frequent and complex.

In this context, good public governance has gained increasing attention as a framework for improving public sector performance. Governance principles such as transparency, accountability, fairness, and consistency play a critical role in shaping taxpayer trust and perceptions of legitimacy toward tax authorities (Kaufmann et al., 2011). While several studies document a direct relationship between good governance and taxpayer compliance, the empirical results remain inconclusive, and the mechanisms by which governance influences compliance remain poorly understood.

Importantly, existing tax compliance studies rarely position good public governance as an intervening mechanism that links individual-level factors (taxpayer knowledge) and policy-level factors (regulatory changes) to compliance behavior. Most empirical research focuses on direct effects, overlooking the possibility that governance quality may mediate these relationships by shaping how taxpayers interpret regulations and evaluate tax authorities. This represents a critical research gap, particularly in the Indonesian context, where regulatory reforms are ongoing, and governance quality varies across administrative units.

Addressing this gap, the present study examines the effects of taxpayer knowledge and changes in tax regulations on individual taxpayer compliance, with good public governance explicitly modeled as a mediating variable. Using data from individual taxpayers registered at the Jakarta Kemayoran Pratama Tax Office, this study provides empirical evidence from an urban tax administration setting characterized by regulatory dynamism.

The novelty of this study lies in its integrative analytical framework, which moves beyond direct-effect models by empirically testing the mediating role of good public governance in tax compliance behavior. By doing so, the study contributes to the empirical tax compliance literature and public governance research by demonstrating how governance quality functions as a transmission mechanism through which cognitive and regulatory factors influence voluntary compliance in a self-assessment tax system. From a policy perspective, the findings offer actionable insights for tax authorities in designing tax education initiatives, regulatory reforms, and governance strategies that support sustainable revenue mobilization.

2. Literature Review and Hypothesis

Literature Review

Grand Theory

Behavioral Economics Theory

This theory explains economic behavior by integrating insights from psychology into traditional economic models. In the context of taxation, this perspective suggests that taxpayer compliance is not determined solely by deterrence mechanisms such as audits and penalties, but also by behavioral factors including knowledge, perceptions, fairness, trust, and moral considerations.

Recent developments in behavioral economics emphasize that taxpayers' decisions are influenced by how information is framed, the complexity of tax rules, and individuals' cognitive capacity to process regulatory information. Complex or frequently changing tax regulations may increase cognitive burdens and compliance costs, leading to unintentional non-compliance even among well-intentioned taxpayers (OECD, 2021; Alm, 2019). Taxpayer knowledge, therefore, plays a crucial role in reducing uncertainty and information asymmetry, enabling taxpayers to make informed compliance decisions.

Behavioral economics also highlights the importance of intrinsic motivation and tax morale in shaping compliance behavior. When taxpayers understand tax regulations and perceive the tax system as fair and predictable, they are more likely to comply voluntarily, independent of enforcement pressure (Luttmer & Singhal, 2019; Gangl et al., 2020). Conversely, frequent regulatory changes without adequate communication may undermine taxpayers' confidence and reduce intrinsic motivation to comply. Thus, from a behavioral economics perspective, taxpayer knowledge and regulatory stability are key determinants of compliance behavior in a self-assessment tax system.

Institutional Governance Perspective

The institutional governance perspective emphasizes the role of formal institutions, governance quality, and administrative capacity in shaping economic behavior and policy outcomes. This perspective argues that individual behavior, including taxpayer compliance, is embedded within an institutional environment defined by rules, enforcement mechanisms, transparency, accountability, and public trust (Acemoglu & Robinson, 2019). In taxation, institutional governance determines how tax policies are formulated, implemented, and enforced, as well as how taxpayers perceive the legitimacy of tax authorities.

Good public governance is characterized by transparency, accountability, regulatory quality, consistency, and responsiveness of public institutions (World Bank, 2020). Recent empirical studies demonstrate that governance quality significantly affects taxpayer compliance by shaping trust in tax authorities and perceptions of fairness in tax administration (Batrancea et al., 2019; Gangl et al., 2020). Taxpayers are more likely to comply voluntarily when they believe that tax revenues are managed responsibly and that tax authorities operate transparently and accountably.

From an institutional governance perspective, changes in tax regulations reflect the quality of public policy and governance processes. Well-designed and consistently implemented regulatory changes can strengthen institutional legitimacy and enhance compliance, whereas frequent, poorly communicated changes may weaken trust and increase resistance to taxation (OECD, 2020; IMF, 2021). Good public governance, therefore, functions not only as a direct determinant of compliance but also as a mediating mechanism that links individual factors, such as taxpayer knowledge, and policy dynamics, such as regulatory changes, to compliance behavior.

Fiscal Psychology Theory

Fiscal psychology theory explains taxpayer behavior by emphasizing the role of psychological, cognitive, and social factors in fiscal decision-making. From a fiscal psychology perspective, taxpayer compliance is influenced by tax morale, perceived fairness, trust in government, and understanding of fiscal policies. Taxpayer knowledge plays a critical role in shaping these psychological factors, as informed taxpayers are more likely to perceive the tax system as legitimate and fair (Luttmer & Singhal, 2019).

Economic Compliance Cost Theory Perspective

Economic compliance cost theory focuses on the costs incurred by taxpayers in fulfilling their tax obligations, beyond the actual tax paid. Recent studies highlight that simplifying tax regulations, improving clarity, and enhancing digital tax services can significantly reduce compliance costs and improve voluntary compliance (OECD, 2020; IMF, 2021). Therefore, economic compliance cost theory supports the argument that regulatory changes must be accompanied by effective communication and governance mechanisms to prevent negative compliance outcomes.

Regulatory Quality Theory

Regulatory quality theory emphasizes the effectiveness of regulations in achieving policy objectives while minimizing unnecessary burdens on economic agents. High-quality regulation is characterized by clarity, consistency, transparency, predictability, and enforceability (World Bank, 2020). Regulatory quality is widely used as a key indicator of governance performance and institutional effectiveness. In the taxation context, regulatory quality reflects how tax laws are designed, communicated, and implemented. Frequent changes in tax regulations may signal adaptive policymaking; however, poor regulatory quality such as ambiguous rules or inconsistent implementation can weaken taxpayer confidence and compliance (OECD, 2020). Conversely, high regulatory quality enhances legal certainty and reduces compliance costs.

Institutional Trust Theory

Institutional trust theory posits that individuals' willingness to comply with rules and policies depends heavily on their trust in public institutions. In taxation, institutional trust is a critical determinant of voluntary compliance. Taxpayers are more likely to comply when they trust tax authorities to administer taxes fairly and use public funds responsibly (Gangl et al., 2020). Good public governance strengthens institutional trust by reducing perceptions of corruption, arbitrariness, and misuse of power.

Institutional Mediation Framework

The institutional mediation framework integrates individual-level factors and policy-level dynamics by positioning institutions as intermediaries that shape behavioral outcomes. This framework argues that institutional quality does not merely directly influence behavior but also mediates the effects of cognitive and regulatory variables on individual decisions (Acemoglu & Robinson, 2019). In tax compliance research, this framework suggests that taxpayer knowledge and regulatory changes influence compliance indirectly through institutional mechanisms such as governance quality, trust, and administrative effectiveness. For example, knowledgeable taxpayers may develop positive perceptions of governance, which enhances trust and compliance. Similarly, regulatory changes implemented through transparent and accountable institutions may mitigate negative behavioral responses. Recent empirical studies increasingly apply mediation models to demonstrate that governance-related variables play a central role in linking policy reforms to behavioral outcomes (Gangl et al., 2020; Septyana et al., 2022). The institutional mediation framework, therefore, provides a strong theoretical justification for treating good public governance as a mediating variable in tax compliance models.

Taxpayer Compliance

Taxpayer compliance refers to taxpayers' willingness and ability to fulfill their tax obligations accurately and on time, in accordance with prevailing tax laws and regulations. In a self-assessment system, compliance becomes a critical issue because taxpayers are responsible for calculating, paying, and reporting their own tax liabilities (Nurmantu, 2005; Resmi, 2022). Compliance can be classified into formal compliance, which concerns the timely submission of tax returns, and material compliance, which concerns the accuracy of reported income and tax payments (Alm & Torgler, 2019). Behavioral tax theory emphasizes that compliance is not solely driven by enforcement and sanctions but also by psychological, cognitive, and institutional factors. Taxpayers' perceptions of fairness, trust in tax authorities, and the quality of public services significantly influence voluntary compliance (Gangl et al., 2020; Mas'ud et al., 2019). Therefore, taxpayer compliance should be understood as a multidimensional construct shaped by both individual knowledge and institutional governance.

Taxpayer Knowledge

Taxpayer knowledge represents an individual's understanding of tax regulations, procedures, rights, and obligations, including the ability to calculate, pay, and report taxes correctly (Rahayu, 2017). In the context of a self-assessment system, tax knowledge is considered a fundamental prerequisite for ensuring compliance, as inadequate knowledge may lead to unintentional non-compliance and administrative errors (Susilawati & Budiarta, 2013). Prior literature suggests that tax knowledge enhances legal awareness and reduces uncertainty regarding tax obligations, thereby encouraging compliance behavior (Palil & Mustapha, 2011; Saad, 2014). Tax education programs, socialization of tax regulations, and access to clear tax information play a crucial role in improving taxpayer knowledge and shaping positive compliance behavior (Mianti et al., 2021; OECD, 2020).

Changes in Tax Regulations

Changes in tax regulations are an integral part of tax reform efforts aimed at improving revenue performance, economic competitiveness, and administrative efficiency. Governments frequently revise tax policies to respond to economic dynamics, globalization, and fiscal sustainability challenges (OECD, 2020; World Bank, 2020). In Indonesia, tax regulatory changes are often introduced to broaden the tax base, increase compliance, and enhance transparency in tax administration (Resmi, 2022). However, frequent changes in tax regulations may also increase complexity and compliance costs, particularly for individual taxpayers with limited tax literacy (Saad, 2014). Regulatory uncertainty and insufficient dissemination of new rules can lead to confusion and reduced compliance in the short term (Sarunan, 2015). Therefore, the effectiveness of tax regulation changes depends not only on policy design but also on implementation quality and communication strategies.

Good Public Governance

Good public governance refers to the implementation of public administration based on principles such as transparency, accountability, fairness, participation, and the rule of law (KNKG, 2008; Kaufmann et al., 2021). In the taxation context, good public governance reflects how tax authorities design, implement, and enforce tax policies while maintaining public trust and institutional credibility. Previous studies emphasize that good governance strengthens public confidence in government institutions and enhances voluntary compliance by reducing perceptions of corruption and arbitrariness (Enderlein et al., 2010; Ashiku, 2016). Effective tax governance ensures that regulatory changes are implemented consistently and communicated clearly, thereby supporting taxpayer understanding and compliance (Dwiyanto, 2018).

Hypothesis

Taxpayer Knowledge and Taxpayer Compliance

Taxpayer knowledge is widely recognized as a key determinant of taxpayer compliance, particularly in self-assessment systems. Taxpayers who understand tax laws, procedures, and reporting requirements are better able to fulfill their obligations accurately and on time. Fiscal psychology theory explains that cognitive understanding, attitudes, and perceptions toward taxation influence taxpayer compliance. In a self-assessment system, insufficient tax knowledge may lead to anxiety, misinterpretation, and unintentional non-compliance. Behavioral economics further emphasizes bounded rationality, in which individuals rely on simplified heuristics when faced with complex regulations. Higher taxpayer knowledge reduces cognitive bias, uncertainty, and perceived risk, thereby strengthening voluntary compliance. Adequate tax knowledge reduces uncertainty, minimizes errors, and increases awareness of the legal consequences of non-compliance (Palil & Mustapha, 2011). Empirical studies consistently show a positive relationship between taxpayer knowledge and compliance. Research by Saad (2014) and Mianti et al. (2021) found that higher tax knowledge significantly improves individual taxpayer compliance. Similar findings were reported by Susilawati and Budiarta (2013), indicating that knowledgeable taxpayers are more likely to comply voluntarily.

H1: Taxpayer knowledge has a positive effect on taxpayer compliance.

Changes in Tax Regulations and Taxpayer Compliance

Changes in tax regulations are intended to improve tax administration efficiency and increase

revenue collection. When tax regulations are clear, consistent, and well-communicated, they can enhance taxpayer understanding and reduce compliance costs, thereby improving compliance (OECD, 2013). Economic compliance cost theory posits that frequent regulatory changes increase compliance costs in terms of time, effort, and psychological burden. When regulatory changes are complex or poorly communicated, taxpayers may experience confusion and uncertainty, discouraging compliance. Regulatory quality theory adds that the effect of regulatory changes depends on their clarity, consistency, and predictability. Poor regulatory quality amplifies compliance costs and weakens compliance behavior. However, empirical evidence suggests that frequent or complex regulatory changes may negatively affect compliance if taxpayers struggle to adapt. Saad (2014) and Sarunan (2015) found that regulatory complexity and lack of socialization reduce compliance levels. Nonetheless, other studies argue that regulatory reforms can improve compliance in the long term when supported by effective implementation (Alm & Torgler, 2011; Resmi, 2022).

H2: Changes in tax regulations affect taxpayer compliance.

Taxpayer Knowledge and Good Public Governance

Taxpayer knowledge not only influences compliance behavior but also shapes perceptions of public governance quality. Knowledgeable taxpayers are better able to evaluate government transparency, accountability, and policy effectiveness. Higher tax literacy encourages public scrutiny and participation, which are essential elements of good public governance (OECD, 2020). From a fiscal psychology perspective, knowledgeable taxpayers are better equipped to evaluate public policies and administrative performance. Institutional trust theory suggests that citizens' understanding of rules and procedures enhances their trust in institutions. Higher tax knowledge enables taxpayers to assess transparency, accountability, and fairness in tax administration, leading to more positive perceptions of governance quality. Previous studies indicate that informed citizens contribute to stronger governance outcomes. Gangl et al. (2015) and Kaufmann et al. (2011) emphasize that public understanding enhances trust in institutions. Empirical research by Septyana et al. (2022) further confirms that taxpayer knowledge positively influences perceptions of tax governance.

H3: Taxpayer knowledge has a positive effect on good public governance.

Changes in Tax Regulations and Good Public Governance

Changes in tax regulations reflect the quality of public policy formulation and governance processes. Transparent and accountable regulatory changes indicate effective governance, while inconsistent policies may undermine public trust (Dwiyanto, 2018). Regulatory quality theory views regulatory changes as signals of institutional capacity and governance quality. Well-designed, transparently implemented regulatory changes reflect strong governance, while frequent, inconsistent changes may undermine trust. From an institutional governance perspective, regulatory reforms are part of broader governance processes that shape public perceptions of accountability and legitimacy. Empirical studies show that regulatory quality is a core component of governance indicators (Kaufmann et al., 2011). Alm and Torgler (2011) and OECD (2013) argue that well-governed regulatory reforms enhance institutional legitimacy. Therefore, changes in tax regulations are closely linked to perceptions of good public governance.

H4: Changes in tax regulations have a positive effect on good public governance.

Good Public Governance and Taxpayer Compliance

Good public governance creates a trustworthy and fair tax environment that encourages voluntary compliance. Transparency, accountability, and service quality increase taxpayer trust and reduce resistance to taxation (Mas'ud et al., 2019). Institutional trust theory argues that individuals are more likely to comply with rules when they trust public institutions. Good public governance characterized by transparency, accountability, and fairness strengthens trust and reduces resistance to taxation. Fiscal psychology further explains that trust-based systems encourage voluntary compliance rather than coercive compliance. Empirical evidence supports a strong relationship between governance quality and compliance. Studies by Sulistyowatie and Pahlevi (2023), Muliasari et al. (2022), and Utari et al. (2020) show that good governance significantly improves taxpayer compliance, particularly in developing countries.

H5: Good public governance has a positive effect on taxpayer compliance.

The Mediating Role of Good Public Governance

Public governance may serve as a mediating mechanism linking taxpayer knowledge and regulatory changes to compliance. Knowledgeable taxpayers are more likely to perceive governance positively, which increases trust and compliance (Gangl et al., 2015). Similarly, regulatory changes implemented transparently and accountably enhance governance quality, which, in turn, mitigates negative impacts on compliance (OECD, 2013; Alm & Torgler, 2011). The institutional mediation framework posits that individual cognitive factors influence behavior indirectly through institutional mechanisms. Taxpayer knowledge enhances perceptions of governance quality, thereby strengthening trust and ultimately promoting compliance. Institutional trust acts as the transmission channel linking knowledge to behavior. Regulatory changes may initially increase compliance costs and uncertainty. However, when these changes are implemented within a framework of good public governance transparent procedures, consistent implementation, and effective communication the negative effects on compliance can be mitigated. Governance quality functions as an institutional buffer that translates policy changes into acceptable and legitimate practices. Empirical studies by Septyana et al. (2022) and Mas'ud et al. (2019) confirm the mediating role of governance-related variables in tax compliance models.

H6: Good public governance mediates the effect of taxpayer knowledge on taxpayer compliance.

H7: Good public governance mediates the effect of changes in tax regulations on taxpayer compliance.

3. Data and Method

Research Design

This study adopts a quantitative research design with a causal explanatory approach to examine the relationships among taxpayer knowledge, changes in tax regulations, good public governance, and taxpayer compliance. The causal design is appropriate as the study aims to test theoretically grounded hypotheses regarding both direct and indirect (mediated) relationships among the variables. The analytical framework integrates behavioral tax theory and institutional governance perspectives, positioning good public governance as a mediating mechanism linking individual-level and policy-level factors to compliance behavior.

Partial Least Squares–Structural Equation Modeling (PLS-SEM) was employed as the primary analytical method. PLS-SEM is particularly suitable for predictive-oriented research, theory development, and mediation analysis, especially when the research model is relatively complex and the sample size is limited (Hair et al., 2019). Moreover, PLS-SEM does not require multivariate normality, making it appropriate for survey-based behavioral data.

Population and Sample

The population of this study comprises individual taxpayers registered at the Jakarta Kemayoran Pratama Tax Office (KPP Pratama). This population is relevant to the research objectives because individual taxpayers operating under a self-assessment system are directly exposed to regulatory changes and must rely on their own tax knowledge to fulfill their tax obligations.

The sampling technique applied is incidental sampling, a non-probability method in which respondents are selected based on accessibility and willingness to participate during the data collection period. This approach is commonly used in behavioral and institutional tax research where a complete sampling frame is unavailable (Sekaran & Bougie, 2016). A total of 100 valid responses were obtained and included in the final analysis. This sample size exceeds the minimum requirements for PLS-SEM, as determined by the ten-times rule and statistical power considerations for mediation models (Hair et al., 2019).

Data Collection Technique

Primary data were collected through a self-administered online questionnaire distributed via Google Forms. The questionnaire consisted of closed-ended statements measuring four latent constructs: taxpayer knowledge, changes in tax regulations, good public governance, and taxpayer

compliance. All measurement items were adapted from well-established prior studies to ensure content validity and theoretical consistency.

Taxpayer knowledge was measured using items reflecting respondents' understanding of tax regulations, procedures, rights, and obligations. Changes in tax regulations were measured based on respondents' perceptions of regulatory clarity, frequency of changes, and ease of adaptation. Good public governance was operationalized through indicators capturing transparency, accountability, consistency, and fairness in tax administration. Taxpayer compliance was measured using indicators of both formal compliance (timeliness of reporting) and material compliance (accuracy of tax calculation and payment).

Responses were recorded using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Prior to analysis, the dataset was screened for completeness, outliers, and response consistency to ensure data quality.

Data Analysis Method

The data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software version 4.1.9. PLS-SEM was selected for its ability to simultaneously assess measurement and structural models, as well as for its suitability for mediation analysis and non-normal data distributions (Hair et al., 2019). The analysis procedure consists of two main stages. First, the measurement model (outer model) was evaluated to assess construct validity and reliability using convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. Second, the structural model (inner model) was assessed by examining path coefficients, coefficient of determination (R^2), effect size (f^2), and predictive relevance (Q^2). Hypothesis testing was conducted using a bootstrapping procedure to determine the significance of direct and indirect effects. Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS software version 7.0. The analysis followed a two-stage procedure. First, the measurement model (outer model) was evaluated to assess reliability and validity using convergent validity (outer loadings and Average Variance Extracted), discriminant validity (Fornell–Larcker criterion and HTMT ratio), composite reliability, and Cronbach's alpha.

Second, the structural model (inner model) was assessed by examining path coefficients, coefficients of determination (R^2), effect sizes (f^2), and predictive relevance (Q^2). Hypothesis testing for both direct and indirect effects was conducted using a bootstrapping procedure with 5,000 resamples to ensure robust significance testing.

To enhance the robustness of the findings, additional diagnostic checks were performed, including collinearity assessment using the Variance Inflation Factor (VIF) values and evaluation of common method bias through complete collinearity testing. These procedures help ensure that the estimated relationships are not driven by multicollinearity or measurement artifacts.

4. Results

General overview of respondents

A general overview of the respondents is presented in this study to describe the characteristics of those who completed the research questionnaire. Of the questionnaires distributed, the researcher received 102 responses, but two were incomplete. Therefore, the data used in this study are the responses from the 100 respondents who met the criteria. Based on the data obtained, the data will be presented in the following pie chart.

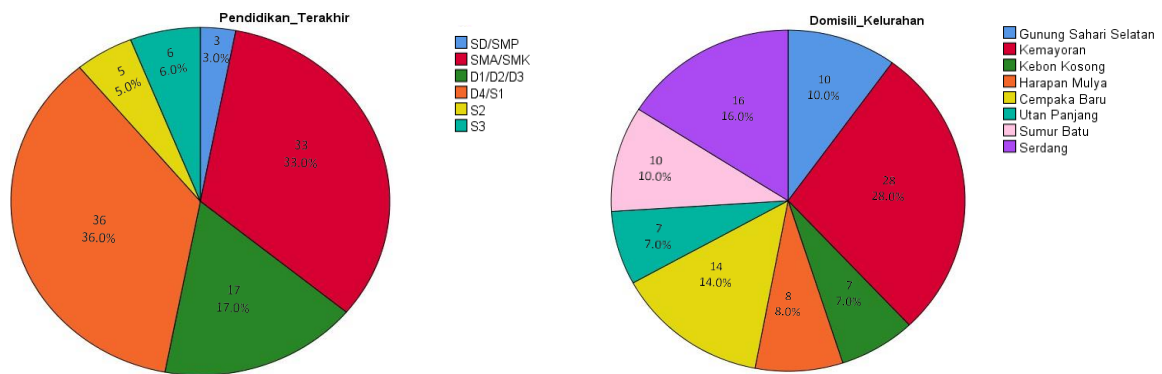


Figure 1. Respondent Characteristics Based on Education and Village Domicile (Data Processed 2025)

Figure 1 shows that the educational backgrounds of the 100 respondents varied. In terms of educational background, the majority of respondents held tertiary education qualifications, particularly Diploma 4/Diploma 1 degrees, indicating a relatively educated taxpayer population. This suggests that respondents are likely capable of understanding tax regulations and governance mechanisms, making them suitable subjects for analyzing the role of taxpayer knowledge and public governance. Respondents were geographically concentrated within the Kemayoran sub-district, reflecting the tax office's administrative coverage and ensuring consistent governance exposure across contexts.

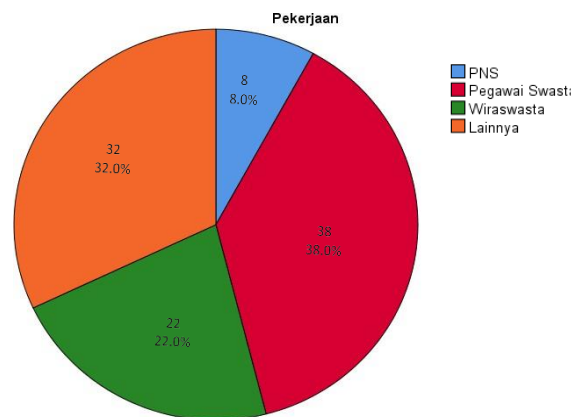


Figure 2. Respondent Characteristics Based on Occupation (Data Processed 2025)

Regarding occupational status, private-sector employees accounted for the largest proportion of respondents, followed by self-employed individuals. This composition reflects the dominant taxpayer groups subject to individual income tax obligations. It supports the relevance of the findings to common compliance challenges faced by non-salaried and salaried taxpayers.

Measurement Model (Outer Model)

The measurement model evaluation was tested using several indicators, including Convergent Validity, Discriminant Validity, and Reliability. The measurement model was calculated using the PLS Algorithm. An indicator is considered valid if its loading factor is positive and greater than 0.7. The loading factor value indicates the weight of each indicator/item as a measure of each variable. Indicators with large loading factors indicate that they are the strongest (dominant) measure of the variable. The loading factor values can be seen in Table 4.1 below:

Table 1. Convergent Validity Test

Variable	Good Public Governance	Taxpayer Compliance	Taxpayer Knowledge	Changes in tax regulation
X1.1			0,767	
X1.2			0,852	
X1.3			0,799	
X1.4			0,785	
X1.5			0,818	
X1.6			0,733	
X1.7			0,722	
X1.8			0,730	
X2.1				0,825
X2.10				0,835
X2.11				0,789
X2.12				0,795
X2.13				0,806
X2.14				0,782
X2.15				0,836
X2.16				0,770
X2.17				0,718
X2.2				0,786
X2.3				0,767
X2.4				0,804
X2.5				0,855
X2.6				0,817
X2.7				0,886
X2.8				0,872
X2.9				0,881
Y.1		0,842		
Y.2		0,807		
Y.3		0,819		
Y.4		0,807		
Y.5		0,818		
Y.6		0,867		
Y.7		0,887		
Z.1	0,775			
Z.10	0,835			
Z.11	0,794			
Z.12	0,775			
Z.13	0,743			
Z.14	0,786			
Z.15	0,767			
Z.16	0,718			
Z.17	0,799			
Z.2	0,737			
Z.3	0,839			
Z.4	0,853			
Z.5	0,838			
Z.6	0,796			
Z.7	0,734			
Z.8	0,842			
Z.9	0,834			

Based on Table 1 above, the loading factor for each indicator is greater than 0.7. Convergent validity was confirmed, as all indicator loading values exceeded the recommended threshold of 0.70, indicating that each indicator adequately represents its respective latent construct. Thus, these indicators are deemed valid measures of the latent variables.

Discriminant validity is used to test the validity of a model. Discriminant validity is assessed through cross-loading values and the Fornell-Lacker criterion, which indicate the magnitude of the

correlation between a construct and its indicators and indicators from other constructs. The standard values used for cross-loading and the Fornell-Lacker criterion must be greater than 0.7, or by comparing the square root of average variance extracted (AVE) for each construct with the correlation between the construct and other constructs in the model. If the square root of the AVE for each construct is greater than the correlation between the construct and other constructs in the model, it is said to have good discriminant validity.

Table 2. Fornell-Larcker Criterion Value

Variable	Good Public Governance	Taxpayer Compliance	Taxpayer Knowledge	Changes in Tax Regulation
Good Public Governance	0,793			
Taxpayer Compliance	0,753	0,836		
Taxpayer Knowledge	0,471	0,547	0,777	
Changes in Tax Regulations	0,366	0,127	0,215	0,814

Source: Smart PLS Output Result (v.4.1.9)

Based on Table 2, the cross-loading value for each item is >0.70 , and each item also has the highest value when connected to its latent variable compared to when connected to other latent variables. This indicates that each variable in this study accurately explains its latent variable and proves that the discriminant validity of all items is valid.

Reliability in PLS is assessed using Cronbach's alpha and composite reliability. Reliable data is considered reliable if the composite reliability is above 0.7 and the recommended Cronbach's alpha is above 0.7. Cronbach's alpha and composite reliability values are shown in Table 3 below:

Table 3. Reliability Test

Variable	Cronbach's alpha	Composite reliability (rho_c)	Average variance extracted (AVE)
Good Public Governance	0,963	0,964	0,629
Taxpayer Compliance	0,928	0,929	0,699
Taxpayer Knowledge	0,906	0,914	0,604
Changes in Tax Regulation	0,968	0,982	0,663

Source: Smart PLS Output Result (v.4.1.9)

Based on Table 3 above, the composite reliability of all research variables is >0.7 , Cronbach's Alpha is >0.7 , and the AVE is >0.5 . These results indicate that each variable meets the composite reliability and Cronbach's Alpha requirements, indicating that all variables have high reliability. Therefore, further analysis can be carried out by examining the model's goodness-of-fit and evaluating the inner model.

The final validity test is to examine the Heterotrait-Monotrait Ratio (HTMT) value. The required HTMT ratio must be less than 0.9 to meet the discriminator validity assessment.

Table 4. HTMT Test

Variable	Good Public Governance	Taxpayer Compliance	Taxpayer Knowledge	Changes in Tax Regulation
Good Public Governance				
Taxpayer Compliance	0,793			
Tapayer Knowledge	0,488	0,588		
Changes in Tax Regulation	0,361	0,128	0,233	

Source: Smart PLS Output Result (v.4.1.9)

The Heterotrait-Monotrait Ratio values in Table 4 are below 0.9, indicating that the research model formed from the four variables above is valid.

A variable can be used in a model if there is no high collinearity, as indicated by a $VIF < 5$. If the VIF value is > 5 , the variable must be removed from the research model (Setiaman, 2023).

Table 5. VIF Value

Variable	VIF
Good Public Governance	3,412
Taxpayer Compliance	2,740
Tapayer Knowledge	3,609
Changes in Tax Regulation	3,111

Source: Smart PLS Output Result (v.4.1.9)

Based on the VIF values in Table 5, all VIFs are <5, indicating that the data do not exhibit high collinearity. This indicates that the variables used will not cause errors in significance assessments and weight estimation.

Structural Model (Inner Model)

After testing the outer model, the next step is to test the inner model. Testing the inner model, or structural model, is conducted to examine the relationships among the constructs, significance values, and the R-square of the research model. Evaluation of the PLS structural model begins by examining the R-squared of each dependent latent variable. Table 4.6 shows the estimated R-squared using PLS.

Table 6. R Square

Variable	R-Square	R-Square Adjusted
Good Public Governance	0,295	0,280
Taxpayer Compliance	0,644	0,633

Source: Smart PLS Output Result (v.4.1.9)

Table 6 above shows the R-square value for the Good Public Governance variable at 0.295. This value indicates that 29.5% of the Good Public Governance variable is explained by the independent variables, with the remaining 70.5% by other variables not included in this study. Table 4.6 above shows the R-square value for the Taxpayer Compliance variable at 0.644. This value indicates that 64.4% of the Taxpayer Compliance variable is explained by the independent variables, with the remaining 35.6% by other variables not included in this study.

The structural model assessment focused on evaluating the explanatory and predictive power of the proposed relationships. The R-square value for Good Public Governance indicates that taxpayer knowledge and changes in tax regulations explain a moderate proportion of variance, suggesting that governance quality is influenced not only by technical knowledge but also by broader institutional and administrative factors. Meanwhile, the R-square value for Taxpayer Compliance demonstrates strong explanatory power, indicating that the model effectively captures key determinants of compliance behavior. This highlights the central role of governance quality alongside individual knowledge and regulatory dynamics.

Table 7. Predictive Relevance

Variabel	Q ² (=1-SSE/SSO)	Information
Good Public Governance	0,182	Has Predictive Relevant Value
Taxpayer Compliance	0,441	Has Predictive Relevant Value

Source: Smart PLS Output Result (v.4.1.9)

Based on the data presented in Table 7 above, the Q-square value for the dependent variable is > 0. By looking at this value, it can be concluded that this study has a good observation value because the Q-square value is > 0 (zero). Predictive relevance analysis using Q² values confirms that the model has adequate predictive capability for both endogenous variables, reinforcing its suitability for explaining compliance behavior in a real-world tax administration context.

Hypothesis Testing Results

The purpose of testing the structural relationship model is to explain the relationships between the variables in the study. Structural model testing is performed using PLS software. The basis for direct hypothesis testing is the image output and the values contained in the path coefficients. The basis for direct hypothesis testing is that if the p-value is <0.05 (significance level = 5%) and the T-statistic is >1.960. A significant effect of the exogenous variable on the endogenous variable is confirmed. The following is a complete explanation of hypothesis testing:

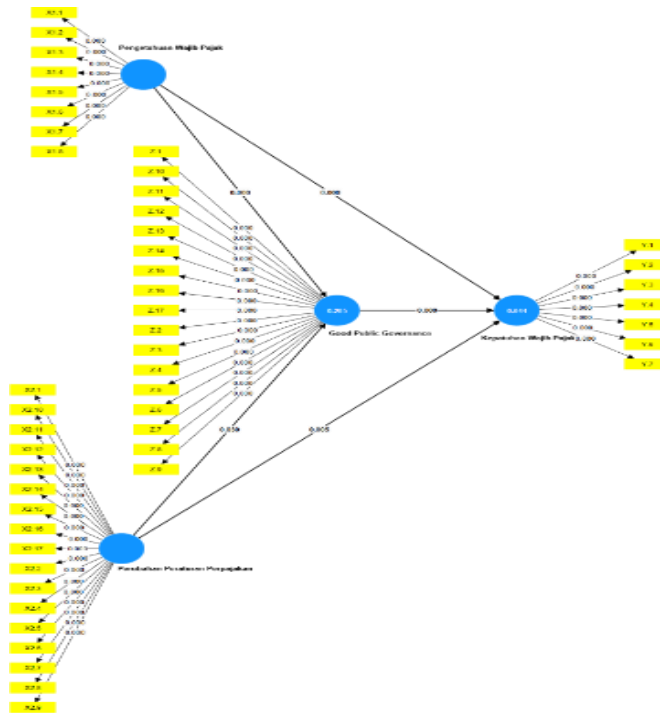


Figure 2. Hypothesis Testing

Table 8. Hypothesis Testing

Variabel	Original Sample (O)	T Statistik (O/STDEV)	P Values
Taxpayer Knowledge -> Taxpayer Compliance	0,258	3,872	0,000
Changes in Tax Regulation -> Taxpayer Compliance	-0,184	2,778	0,005
Taxpayer Knowledge -> Good Public Governance	0,411	5,228	0,000
Changes in Tax Regulation -> Good Public Governance	0,277	2,174	0,030
Good Public Governance -> Taxpayer Compliance	0,699	11,143	0,000
Taxpayer Compliance -> Taxpayer Compliance	0,288	5,051	0,000
Changes in Tax Regulation -> Taxpayer Compliance	0,194	2,028	0,043

Source: SmartPLS Output (v.4.1.9)

Based on the hypothesis-testing results in Table 8, several important insights emerge. Taxpayer knowledge has a positive, significant effect on taxpayer compliance, confirming that greater understanding enhances voluntary compliance. In contrast, changes in tax regulations exhibit a significant negative direct effect on compliance, suggesting that regulatory complexity or frequent changes may create uncertainty and reduce compliance willingness. However, both taxpayer knowledge and regulatory changes positively influence good public governance. This indicates that informed taxpayers and responsive regulatory adjustments can strengthen governance mechanisms when supported by transparency, accountability, and effective implementation.

Good public governance demonstrates the most potent positive effect on taxpayer compliance, underscoring its strategic role as a key institutional factor. Importantly, governance quality

functions as an effective mediating variable, mitigating the negative impact of regulatory changes and amplifying the positive effect of taxpayer knowledge on compliance.

5. Discussion

The Effect of Taxpayer Knowledge on Taxpayer Compliance

The results of this study confirm that taxpayer knowledge has a significant positive effect on individual taxpayer compliance. From a behavioral economics perspective, this finding supports the view that compliance behavior is shaped not only by deterrence and enforcement mechanisms but also by cognitive capacity and information processing. In a self-assessment system, such as that implemented in Indonesia, taxpayers function as primary decision-makers; therefore, adequate tax knowledge reduces information asymmetry and perceived compliance costs. This result is consistent with the fiscal psychology theory, which argues that taxpayers' understanding of tax rules and procedures enhances their perceived control and reduces uncertainty, thereby increasing voluntary compliance. Taxpayers who understand their rights, obligations, and the consequences of non-compliance are more likely to comply accurately and on time. Empirically, this finding corroborates prior studies documenting a positive relationship between tax knowledge and compliance behavior (Palil & Mustapha, 2011; Saad, 2014; Susilawati & Budiarta, 2013; Mianti et al., 2021). Thus, this study reinforces the argument that improving taxpayer knowledge is a critical non-coercive policy instrument for strengthening tax compliance.

The Effect of Changes in Tax Regulations on Taxpayer Compliance

The findings indicate that changes in tax regulations significantly influence taxpayer compliance, with evidence suggesting a potential short-term disruptive effect. From an economic compliance cost theory perspective, frequent regulatory changes may increase administrative complexity and learning costs, particularly for individual taxpayers with limited tax literacy. As a result, taxpayers may experience uncertainty and difficulty adapting to new procedures, temporarily reducing compliance levels. In the Indonesian context, tax reforms are often designed to enhance efficiency and revenue performance. However, this study suggests that without adequate dissemination and assistance, regulatory changes may unintentionally weaken compliance in the short run. This finding aligns with previous empirical studies showing that regulatory complexity and insufficient communication can negatively affect compliance behavior (Saad, 2014; Sarunan, 2015). At the same time, the result complements institutional perspectives emphasizing that regulatory reforms can foster higher compliance in the long run when accompanied by effective governance, clear communication, and institutional trust (Alm & Torgler, 2011; Resmi, 2022).

The Effect of Taxpayer Knowledge on Good Public Governance

This study finds that taxpayer knowledge positively affects perceptions of good public governance. From the standpoint of institutional and governance theory, informed citizens are better equipped to evaluate government performance, transparency, and accountability. Tax literacy enhances taxpayers' ability to assess whether tax authorities operate fairly and responsibly, thereby strengthening perceptions of governance quality.

This result supports the argument that governance effectiveness is not solely determined by administrative capacity but also by citizens' awareness and understanding. Knowledgeable taxpayers are more likely to engage critically with tax policies and administrative practices, contributing to stronger public oversight and institutional accountability. This finding is consistent with prior studies emphasizing that public understanding and participation are essential elements of good governance (Kaufmann et al., 2011; OECD, 2015; Gangl et al., 2015; Septyana et al., 2022).

The Effect of Changes in Tax Regulations on Good Public Governance

The empirical results indicate that changes in tax regulations have a positive effect on good public governance. This finding suggests that regulatory reforms can serve as institutional signals reflecting government efforts to improve transparency, accountability, and administrative performance. Within the regulatory quality theory framework, well-designed and consistently implemented regulations enhance perceptions of governance effectiveness and institutional

legitimacy. In Indonesia, tax regulatory changes are often accompanied by modernization initiatives, including digitalization and administrative reform. These reforms strengthen perceptions of governance quality when taxpayers perceive them as aligned with public interest. This finding supports earlier studies that identify regulatory quality as a core dimension of governance (Kaufmann et al., 2011; Dwiyanto, 2018) and reinforces the argument that credible, well-communicated reforms can enhance public trust in tax institutions (OECD, 2013; Alm & Torgler, 2011).

The Effect of Good Public Governance on Taxpayer Compliance

The results confirm that good public governance has a significant positive effect on taxpayer compliance. This finding is consistent with institutional trust theory, which posits that taxpayers are more willing to comply voluntarily when they perceive public institutions as transparent, fair, and accountable. In a self-assessment system, trust in tax authorities becomes a crucial determinant of compliance, complementing traditional enforcement mechanisms. This study reinforces the argument that compliance behavior is closely linked to institutional legitimacy rather than coercion alone. When taxpayers believe that tax revenues are managed responsibly and that tax administration operates fairly, they are more inclined to fulfill their tax obligations. This result aligns with previous empirical studies demonstrating the central role of governance quality and trust in shaping taxpayer compliance (Mas'ud et al., 2019; Utari et al., 2020; Muliasari et al., 2022; Sulistyowatie & Pahlevi, 2023).

The Mediating Role of Good Public Governance in the Relationship between Taxpayer Knowledge, Changes in Tax Regulations, and Taxpayer Compliance

A key theoretical contribution of this study lies in identifying good public governance as a mediating mechanism linking taxpayer knowledge and regulatory changes to taxpayer compliance. The mediation results indicate that taxpayer knowledge influences compliance not only directly but also indirectly through enhanced perceptions of governance quality. This finding supports the institutional mediation framework, which suggests that individual cognitive factors shape compliance behavior through institutional trust and legitimacy. Furthermore, good public governance mediates the relationship between changes in tax regulations and taxpayer compliance. Although regulatory changes may initially generate uncertainty and adjustment costs, transparent and accountable governance can mitigate negative perceptions and restore compliance intentions. This finding extends prior studies by empirically demonstrating that governance quality functions as a transmission channel through which policy dynamics and individual knowledge jointly affect compliance behavior (Alm & Torgler, 2011; Gangl et al., 2015; OECD, 2013; Septyana et al., 2022).

6. Conclusion

This study concludes that taxpayer compliance is shaped by the interaction between individual-level factors particularly taxpayer knowledge and institutional factors, namely changes in tax regulations and the quality of public governance. The findings demonstrate that taxpayer knowledge directly enhances compliance by improving taxpayers' understanding of their rights, obligations, and administrative procedures within a self-assessment system. In contrast, changes in tax regulations influence compliance through taxpayers' perceptions of regulatory clarity, stability, and adaptability. Importantly, good public governance emerges as a central institutional mechanism that not only directly strengthens taxpayer compliance but also mediates the effects of taxpayer knowledge and regulatory changes on compliance behavior.

From a policy perspective, these findings underscore that improving taxpayer compliance cannot rely solely on regulatory reform or enforcement-oriented strategies. Frequent regulatory changes, if not accompanied by transparent implementation and effective communication, may generate uncertainty and weaken compliance in the short term. Therefore, tax authorities should prioritize governance-oriented policy approaches that emphasize transparency, accountability, consistency, and service quality. Strengthening good public governance can mitigate the negative effects of regulatory complexity by fostering trust and institutional legitimacy, which are critical for sustaining voluntary compliance in self-assessment systems.

From a managerial perspective, the results suggest that tax administrations should integrate taxpayer education programs with governance reforms. Tax education should go beyond technical instruction and focus on helping taxpayers understand the rationale behind tax policies and regulatory changes. In parallel, regulatory dissemination strategies must be clear, accessible, and responsive to taxpayers' needs, particularly for individual taxpayers with limited tax literacy. Enhancing taxpayer services, digital transparency, and feedback mechanisms can further reinforce perceptions of good governance and reduce compliance costs.

Recommendation

Based on the findings, this study recommends that tax authorities implement continuous, segmented taxpayer education programs tailored to taxpayers' characteristics, particularly individual taxpayers who are most affected by frequent regulatory changes. Such programs should prioritize practical tax literacy, including simulations of tax calculation, reporting procedures, and explanations of regulatory updates, and be delivered through digital platforms, targeted webinars, and collaboration with employers or community organizations. To reduce regulatory uncertainty and compliance costs, tax authorities should establish standardized, proactive communication mechanisms to disseminate new tax regulations. These mechanisms may include simplified regulatory summaries, interactive online guidance, frequently asked questions (FAQs), and real-time assistance through official digital channels. Ensuring consistency between regulations, implementation guidelines, and frontline tax services is critical to prevent misinterpretation and administrative confusion.

For future research, scholars are encouraged to extend the analytical framework by incorporating additional institutional and behavioral variables, such as trust in tax authorities, perceived service quality, tax morale, or sanction effectiveness, to capture a more comprehensive explanation of compliance behavior. Moreover, the use of longitudinal or panel data is recommended to examine the long-term effects of regulatory changes and governance quality on taxpayer compliance, thereby providing stronger causal insights for tax policy design.

Limitations and avenues for future research

This study has several limitations. First, the analysis is based on cross-sectional data, which limits the ability to capture changes in taxpayer behavior over time. Second, self-reported questionnaire data may be subject to response bias. Third, the scope of variables is limited to taxpayer knowledge, regulatory changes, and good public governance, which may not fully explain taxpayer compliance behavior. Future research is encouraged to employ longitudinal or mixed-method approaches, include additional variables such as service quality, trust, or enforcement mechanisms, and expand the study to different taxpayer segments or regions to improve generalizability.

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