



Cultural Influences on Tax Perceptions and Compliance in Rural Timor

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ABSTRACT

This study examines local wisdom and people's attitudes towards taxes in Kefamenanu, East Nusa Tenggara, focusing on how cultural values influence people's views on tax obligations. Through in-depth interviews with informants from five different tribes, it was found that people's local wisdom, which includes moral, religious, and social values, plays a vital role in shaping their attitudes toward taxes. Most informants view taxes as a burden due to the government's lack of transparency and accountability in managing tax funds. The community feels that the benefits of taxes are not visible, especially regarding adequate infrastructure and public services. In addition, the low awareness and knowledge of tax obligations among rural communities exacerbates this negative perception. The results show that social injustice, where low-income earners feel more burdened than high-income earners, also influences the intention not to comply with tax obligations. The implications of these findings emphasize the government's importance in designing tax policies that consider local social and cultural factors to increase tax compliance and create a fairer and more transparent tax system.

INTRODUCTION

Taxes are contributions to the state without direct reward and are mandatory and forceful (Kusuma, 2022). Taxes are a form of contribution or official dues used by and for the citizens themselves. In the availability of needs for national development, the state requires its citizens to pay taxes correctly as a source of state revenue. Therefore, several tax regulations have been made to inform people of their obligation to pay taxes.

The tax system in Indonesia continues to undergo significant changes. The proposed tax reform will change various tax policies and tax systems. Indonesia has implemented a self-assessment system since 1983. The application of self-assessment will be practical if the conditions for voluntary compliance in the community have been formed. One of the factors of state tax revenue is the level of taxpayer compliance [2].

In terms of tax compliance, it has become a topic for researchers from around the world. The study by Damayanti et al. (2015) argues that to understand the non-economic factors that impact tax-paying behavior, it is worth exploring approaches beyond economics. Tax compliance, which previously focused on economic aspects, is now turning to socio-psychological and non-economic approaches. Therefore, a psychological approach is needed to explain differences in taxpayer behavior.

Taxpayer behavior in each region is different; this depends on cultural values, norms, and traditions that can influence the concept of taxation, community perspectives, and interaction with the tax system [4]. Each taxpayer has a different character, and Indonesia consists of many ethnic groups and diverse cultures, so taxpayer behavior can be different in understanding tax compliance. Cultural factors are one of the benchmarks for taxpayer compliance because the inner man cannot be assessed by looking at awareness of his obligations. The study of cultural values lies in its role as a legal framework for cooperative behavior, which is one of the moral principles to which taxpayers are committed [5]. Community values and norms are the same as taxpayer behavior.

Based on the researcher's understanding, most research on taxpayer compliance is still related to taxpayer intentions and behaviors

internalized with cultural values to prove that cultural values can affect taxpayer compliance [6]. Previous studies have shown that tax avoidance is reduced and ethical behavior can be improved through Confucian culture; organizations can benefit from Confucianism to improve ethical practices in Chinese companies [7]. The role of Taoism and Buddhism may lead to higher tax compliance practices in Chinese firms. There is also domestic research that found that on Sulawesi Island, there is a Bugis tribal culture, namely Sipakatau, Sipakainge, Sipakalebbi, and Pammali, which, if applied to tax compliance behavior, will raise taxpayers' awareness to report their taxes [8]. Then, there is also the so-called 'Siri Na Pacce,' in which the values of responsibility for the burden of others are considered moral guidance in tax obligations [5]. Ultimately, it is necessary to provide recommendations that utilizing local wisdom can support government policies to increase state revenue.

Therefore, this research examines the local wisdom reflected in the daily habits of local communities or other unique cultures about their tax obligations. Then, whether they know it or not, there is a tax element. The difficulty in collecting taxes and providing public services is compounded by local governments having little control over their tax collection and distribution methods, especially in rural areas with large geographic areas, poverty, and low population [4]. Local tax revenue collection is low compared to urban areas due to local governments' relatively weak fiscal institutions [4].

The purpose of this study is to explore the values of local wisdom in several tribes in Indonesia concerning taxpayer compliance behavior. This research is expected to generate theoretical contributions that will be intellectually beneficial to the field of accounting and taxation related to taxpayer compliance. The findings of this research are expected to provide tax authorities with the knowledge to understand local culture and increase local tax revenue.

LITERATURE REVIEW

Theory of Planned Behavior (TPB)

Among the theories that explain behavior is the theory of planned behavior (TPB). TPB theory explains why individuals behave based on their

intentions. TPB theory explains three factors that can influence the outcome of an intention and then shape individual behavior.

Behavioral intention is a factor that determines a person's behavior, while behavioral intention is influenced by attitudes, subjective norms, and behavioral control [9]. Attitude as support or prejudice is a form of impartial feeling towards an issue of concern. This feeling arises from a person's assessment of his belief in the consequences of a behavior. Research by Bobek & Hatfield (2003) shows that tax non-compliance attitudes significantly positively affect the intention to behave non-compliantly.

Subjective norms are defined as the influence of people around them. Subjective norms are individual perceptions of the approval or disapproval of specific people or groups for their behavior toward people. People who are around, such as friends or family. The research results of Mustikasari (2007) show that subjective norms positively affect behavioral intention.

Behavioral control refers to a person's perception of behaving as he wants based on the belief that there is an opportunity to achieve certain behaviors. Behavioral control can influence intentions based on the assumption that behavioral control can motivate the person.

Local Wisdom

Local wisdom is a way of life, knowledge, and life strategies in activities carried out by local communities to address various problems and meet needs in everyday life [10]. Local wisdom is essential and beneficial for people's lives. This system was created because of the need to appreciate, maintain, and continue life according to society's conditions, abilities, and values.

Indonesia is a country rich in cultural diversity; this tradition is becoming more robust because it is deeply rooted, passed down from generation to generation, and has become a daily habit of the community [11]. Local wisdom is a person's ability to use thinking to act and behave towards objects and events.

Tax Compliance

The obligation to comply can be reflected in administrative and technical compliance under

the tax law. This obligation also affects taxpayer behavior, as seen in age, gender, education, background, and employment status. Differences in the employment status of each taxpayer determine the level of tax compliance. A complicated tax system and a lack of knowledge and understanding of taxation can cause taxpayer non-compliance.

Chau G. & Patrick Leung (2009) added that cultural factors are used to examine tax compliance behavior. Cultural factors are one of the criteria for tax compliance.

Taxpayer compliance because it is impossible to judge people's conscience but understand their obligations. The character of taxpayers is different, whereas the Indonesian state has many and varied ethnicities and cultures. Therefore, each taxpayer may know how to comply with tax obligations differently. Business, community, and cultural reactions can offer spiritual enlightenment and empowerment to benefit diversity and achieve greater societal autonomy. Hence, the investigation and interpretation of the community's cultural values are sourced from the beliefs and practices that the Banjar community uses to implement and improve tax laws.

Most studies assume that tax non-compliance is intentional, but not all are caused by the intention to disobey [12]. The complexity of tax regulations also contributes to tax non-compliance, so that tax compliance behavior may occur due to non-intentional factors.

RESEARCH METHODS

This research is a type of qualitative research with ethnographic methods. The main concern for ethnographic researchers is understanding different groups' cultural values.

The data collection technique in this study involved conducting interviews. Interviews were conducted with taxpayers in eastern Indonesia, with eight tribes: the Manggarai tribe, Atoni tribe, Bajawa tribe, Rote tribe, Sumba tribe, and Alor tribe. Referring to the method proposed by Bolls (2012), researchers observed the daily lives of informants during interactions. Also, they paid attention to thoughts and actions related to local culture when analyzing tax compliance behavior. The reason for selecting regions and tribes is

based on the uniqueness of local culture that is rarely known by the general public, especially the domestic community.

Research Informants

Table 1 Research Informants

No.	Tribe	Informant Initials	Occupation
1.	Atoni	EB	Civil servant and owns a shop
2.		AB	Owns a plantation and raises livestock
3.		WO	Own a shop
4.	Manggarai	JC	The private employee owns a plantation
5.		SF	He owns a farm and has a plantation.
6.		RS	He owns a farm and has a plantation.
7.	Bajawa	NB	Owning a farm
8.		YN	He owns a shop, a private employee, and a farm.
9.		SB	Owns a farm
10.	Sumba	CH	Weaving ikat weaving, owning a farm, private employee
11.		DL	Civil servants own a farm.
12.		ML	Civil servant owns a farm.
13.	Alor	JS	Private employee and owns a shop
14.		IS	Own a shop
15.		KL	Private sector employee and own a shop
16.		EO	Own a plantation.
17.	Rote	AK	Private sector employees make lontar handicrafts and tap nira.
18.		BN	Farming, farming, and a civil servant
19.		DM	Fishing in the sea, a civil servant

RESULTS

Tax-Related Social and Cultural Life

Based on interviews conducted with informants, it was found that their daily activities are related to taxation. Most informants work

as farmers whose activities involve producing and distributing agricultural products that are potentially taxable in terms of income and land use. In addition, other groups work as civil servants and private employees. Civil servants contribute through income tax, while private employees, in addition to income tax, are also potentially involved in economic transactions that could be subject to additional taxes. This pattern of behavior shows significant variation in income sources among the community and points to potential tax revenues that could be increased through more specific fiscal policies.

Most Timorese people depend on agriculture as their primary source of livelihood. They grow crops such as corn, Duma rice, cassava, taro, pumpkin, vegetables, green beans, soybeans, onions, tobacco, coffee, oranges. To cultivate previously forest land, they usually cut down trees and bushes and then burn them before harrowing and plowing the land. Farmers in Timor have the freedom to choose where to clear their land. A plot of land can be cultivated for two to five years. One nuclear family generally does land cultivation, but sometimes they get help from close relatives. Tasks in field management are divided between men and women. Men are responsible for clearing and burning the forest, cultivating the land, putting up fences, and weeding the crops.

Meanwhile, women are in charge of planting the seeds and harvesting the produce. In some areas, such as the Amarasi district, people prefer to work individually or within the nuclear family rather than collaborating. Besides farming, Timorese people also raise livestock. They raise cows, buffaloes, horses, goats and poultry. Livestock is considered the joint property of husband and wife. The livestock is passed on to an adult son if the husband dies. If there are no sons, the livestock will pass to the father's brother or his sister's son. Catching small fish, shellfish, and sea cucumbers in coastal areas are also essential livelihoods. Handicrafts are also a significant source of livelihood for Timorese. These include weaving ikat cloth, basket weaving, and carving, especially house poles, buffalo skins, buffalo horns, coconut shells, and bamboo. The silverwork is practiced only by Rote people from Ndao, who make necklaces, bracelets, studs, plates, and other jewelry.

Table 2 Classification of Social or Cultural Life of Local Communities

No.	Tribal	Customs of the local community with tax value	Tax type
1.	Atoni	- Rent a vehicle to transport farm produce to market - Plantation Products - Farmer - Open a shop in front of the house - Civil Servant - Private employee - Own livestock: Pig, Chicken, Cow.	- Income Tax Article 23 - VAT - Income Tax - Income Tax 21 - Income Tax - VAT
2.	Manggarai	- Renting a vehicle to transport farm produce to market, such as coffee, chocolate, vanilla - Farmers - Plantation Products - Civil Servants (PNS) - Factory employees in the industry	- Income Tax Article 23 - Income Tax 21 - Income Tax 21
3.	Bajawa, Flores	- Teacher - Civil Servant - Renting a vehicle to transport garden produce to the market - Farmer	- Income Tax 21 - Income tax 21 - Income Tax 23
4.	Rote	- Farming, Livestock - Civil Servants - renting a vehicle to transport garden produce to market, such as corn and cassava	- VAT - Income Tax 21 - Income Tax 23
5.	Sumba	- Weaving ikat weaving. - Civil Servant - Teacher - Farmer - Breeder	
6.	Alor	- Fisherman - Farmer - Civil Servant - Private Employee	

Table 2 above is the result of interviews and observations in the field with informants. It shows the daily activities of informants with tax value, but some do not report their taxes, such as renting out vehicles to transport plantation products and renting out land for an activity.

Local Wisdom of the Community

Local wisdom is a way of life for a community in a particular area based on the natural environment in which they live. This view of life is usually a view of life that has been attached to the beliefs of people in the region for tens or even hundreds of years. The informants in this study still firmly uphold the

cultural values in their residence. These values are used as a guide for them in social life.

Table 3 shows the values of local wisdom in the five tribes, which essentially mean moral, religious, and social values. Ethical values in taxation mean that individuals are urged to pay taxes, and when they do not, they will feel ashamed and guilty [14]. The religious value is the involvement of individuals with religion, where all religions aim to teach good actions and avoid bad ones [15]. Social value is a form of individual responsibility to the state by paying taxes and building positive relationships between taxpayers, the government, and the tax system [16].

Table 3 Local Wisdom of Local Communities

No.	Tribal	Local Wisdom Values/Norms
1.	Atoni	Tutor Adat Takanab is an essential oral tradition for the Dawan tribe, passed down from generation to generation. It contains ethical, moral, and local wisdom values and reflects history, social norms, and human relationships with nature and the spiritual. Takanab plays a role in building identity, social solidarity, and cultural preservation. Takanab oral tradition contains three central moral, religious, and socio-cultural values.
2.	Manggarai	Manggarai people value the close relationship between humans and nature, considering forests and mountains as the Mother and Father of the Cosmos that must be cared for. They emphasize environmental ethics, such as prohibiting burning forests to protect water sources. The five pillars of life are water spring, house, courtyard, offering altar, and garden, emphasizing the importance of conserving natural resources. Symbolism in rituals, such as the use of wood for the main pillars of the house, reflects respect for nature and gender roles. Overall, human survival is highly dependent on the preservation of nature.
3.	Bajawa, Flores	The local wisdom values and norms of the Flores tribal community involve the whole community respecting nature and ancestors and maintaining the balance of the ecosystem. The 'gotong royong' culture is seen in cleaning villages and springs. At the same time, customary recommendations and prohibitions emphasize the importance of environmental sustainability, such as the prohibition of cutting down trees. Myths serve as reminders to protect the environment, with threats for those who violate the norms. The principle of harmony with the divine, ancestors, and nature is the basis of the community's daily life.
4.	Sumba	Sumba Island is famous for its stunning Ikat weaving skills. This activity is a legacy passed down from generation to generation in the Sumbanese community. The women of the island create weavings that are beautiful and detailed, with distinctive patterns that are full of meaning. Each pattern and color in the ikat weaving holds symbolism that describes the history, myths, and cultural values of the Sumbanese people. You can visit villages on Sumba Island to witness the process of making ikat weaving and interact with the talented artisans who keep this tradition alive.
5.	Alor	One form of local wisdom still maintained in managing coastal and marine natural resources in Alor Regency is the tradition of Faetung, or Makan Baru, found in Ternate Village, Northwest Alor District. This local wisdom reflects wise and positive values, which are firmly held and lived by the local community. Featuring is a tradition the locals hold after the harvest season of fish and other marine products. In this practice, the community has a thanksgiving event to express gratitude for the abundant catch. The event is usually accompanied by rituals such as prayers and sacrifices, as a plea for blessings and safety for the fishermen. In addition, Faetung also serves as an occasion to strengthen social relations among residents, where they gather, share dishes, and celebrate the crops together. This tradition demonstrates local wisdom that balances man and nature and strengthens community values.

Behavior towards tax

The informants in this study view taxes as a burden, perceiving that the funds they pay do not return to them through adequate public services. One factor influencing this perception is the government's lack of transparency in the management of tax funds. People do not see tangible results from their tax contributions, such as improved infrastructure or public services. For example, there are still many roads in some areas that are damaged, even though taxes could have been used to repair them, so people feel that the benefits of taxes are not felt directly. Lack of accountability and transparency from local governments exacerbates negative perceptions of taxes. When people do not clearly understand how the money they pay in taxes is being used, they perceive taxes as just another levy for no good reason. For example, abandoned infrastructure projects and the poor quality of public services in some areas, such as in Kefamenanu, add to public dissatisfaction. This has led to the perception that

their taxes seem to disappear without tangible results for their welfare. In addition, people in small towns like Kefamenanu have relatively low awareness and knowledge of tax obligations. Income from selling agricultural commodities, such as vegetables and fruits, is often only enough for daily needs, so they do not give much thought to tax obligations. People in rural areas are also generally unaware of their tax obligations, including vehicle owners; most are from small villages around the city leased to farming communities to transport produce to market. The following are excerpts from the in-depth interviews with all informants:

"Many people here see taxes as a burden. They feel that the money they pay does not come back to them in the form of adequate services. One of the main reasons is the lack of transparency in using tax funds. Many feel that they do not see direct results from the taxes they pay, such as good infrastructure or public services. For example, many roads in some areas are still

damaged. Taxes should be used to improve the infrastructure. This makes us feel that taxes have no benefit.” (Informant EB supported by informant A and informant WO)

“This happens because of the government’s lack of accountability and transparency. If people don’t know where their taxes are going and how they are being used, they can feel like their money is being taken for no apparent reason. This exacerbates the negative view of taxes. For example, when there are unfinished infrastructure projects in several places in Kefamenanu. Also, there is a low quality of public services. This dissatisfaction makes us feel as if the money we have paid for taxes is lost without real results.” (Informant EB)

“I know a little about it, but it’s not realized either, especially since we are people in a small town like this, and sometimes we don’t take care of it or think about paying taxes. In addition, the proceeds from selling vegetables and fruits are not enough for the family’s daily needs. Also, the owners of the vehicles are all from small villages in remote areas of Kefamenanu city, who also do not understand their tax obligations.” (Informant JC is supported by informant SF and RS statements)

“Tax is important. But there is often social injustice, where small communities feel more burdened than those with high incomes.” (Informant NB supported by informant YN and informant SB)

“I know a little, but many do not understand the details. Moreover, the profit from sales is also not big. It is difficult to think about taxes when we struggle to make ends meet. We mostly calculate the cost of necessities such as food and children’s education. Tax has not been a priority because we don’t know exactly how much to pay.” (Informant NB)

DISCUSSION

This study revealed that some informants’ daily activities in Kefamenanu, NTT, are potentially taxable, especially for those who work as farmers, civil servants, and private employees. Income from

farming and side businesses such as shops can be taxed, while civil servants and private employees contribute through income tax. Public perceptions of taxes are generally negative. Taxes are perceived as a burden, mainly due to a lack of transparency in using tax funds. People feel that the benefits of taxes, such as improved infrastructure and public services, are not visible. This view exacerbates a lack of accountability and low tax awareness, especially in rural areas. Many feel it is unfair, as low-income earners are burdened more than high-income earners.

In the context of tax compliance, taxpayers will consider paying taxes if they feel that paying taxes will positively impact themselves or the surrounding environment [17]. Conversely, if taxpayers think there are no benefits for themselves or their environment, they will be less willing to pay taxes. The lack of trust of the Indonesian people in the tax system and tax authorities has resulted in low tax compliance [18]. Tax authorities in Indonesia are vulnerable to tax cases, which trigger the level of tax compliance. In this case, local tax officers have a role in increasing the country’s tax revenue by providing public services [4]. However, most local tax officers cannot collect local taxes; instead, they rely heavily on grants from the central government to help them survive. Local governments have limited control and authority to collect taxes and provide proper public services, especially in rural areas where large geographical areas, poverty, and low population make it difficult for local governments to collect taxes [19].

The research results are in line with a study conducted by Inna Cabelkova and Wadim Strielkow (2013), showing that cultural factors, such as people’s economic priorities on basic needs and low trust in government, significantly affect tax revenue, fiscal policy needs to consider local social and cultural conditions. Another study by Gregory Rawlings (2004) examines how cultural narratives about justice affect perceptions of taxes. People feel taxes are unfair because the benefits are not visible, primarily related to infrastructure improvements and public services. This aligns with fairness and distrust of government, which play a significant role in tax perceptions and can affect compliance levels.

This negative attitude strengthens the intention not to comply with tax obligations, as seen in Bobek

& Hatfield's (2003) research, which states that tax non-compliance attitudes significantly affect non-compliance intentions. Social norms also play an essential role in determining behavioral intentions. The low level of tax awareness and compliance among rural communities indicates that the subjective norms in their environment do not support tax compliance. The influence of friends, family, or communities who see taxes as a burden reinforces the perception that taxes are unimportant. According to Mustikasari's (2007) research, this subjective norm can positively affect the intention to disobey, especially if the people around them are disobedient.

People feel they do not have enough information or resources to understand and comply with tax rules, especially among those with low incomes. They find it difficult to pay taxes due to minimal income and ignorance of their obligations. This lack of behavioral control may reduce their intention to comply, as they feel they do not have the ability or opportunity to fulfill these obligations.

Regarding ethics and social responsibility, research informants have understood the position of taxes for the government. They know that taxes are used to support social programs and public services, meaning that they provide benefits for the welfare of the entire community [16]. This perspective illustrates cultural values that value social solidarity and shared responsibility towards society. However, based on the informants' behavior above, tax compliance has still not been fully implemented. In this case, the informant, as a taxpayer, has an unfavorable personal experience with taxes, which impacts his behavior in viewing the tax system.

CONCLUSION

This study shows that tax policy in developing countries, especially in remote areas such as rural areas that are far from the reach of the government, must consider social and cultural factors. Views on the tax system are strongly influenced by cultural values, especially in societies with different cultures. A better understanding of social and cultural factors is a reference for the government to make tax policies tailored to the community's circumstances. Therefore, designing a comprehensive tax policy and considering the culture and behavior of the community can help increase the level of tax compliance.

The implications of this research are highly relevant for the government and tax authorities, who should be aware of these different values and ensure that tax policies are implemented with these differences in mind. They are implementing an effective tax system that respects the many social responsibilities taxpayers feel will contribute to higher compliance rates.

There are many things that the government must do to ensure that the tax system is run transparently and efficiently and that policies or regulations are easy for taxpayers to understand. This can include classifying tax procedures, services, and fair law enforcement. By creating a favorable tax environment for taxpayers, the government can influence positive attitudes toward taxpayers and increase tax compliance.

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