

Taxpayer Compliance: Can Accountant Commitment, Whistleblowing, and Tax System Modernization impact?

ABSTRACT

Aims: The purpose of this study is to examine the impact of Accountants' Professional Dedication, Whistleblowing Mechanism, and Modernization of Tax Administration System on Taxpayer Compliance among practicing accountants in Accounting Firms in Indonesia.

Methodology: This research utilizes a Quantitative Method with multiple regression analysis using statistical data analytics software SPSS. The primary data for this study was collected through a Google Form questionnaire from 87 practicing accountants employed at Accounting Firms.

Results: The findings suggest that Accountants' Professional Commitment and Tax Administration System Modernization do not affect Taxpayer Compliance, whereas the Whistleblowing Mechanism does have an influence on it. In simultaneous testing, all three independent variables studied collectively demonstrate a positive effect on the dependent variable.

Conclusion/Suggestion: This research outcome aims to provide practical insights, offer recommendations for government policy considerations, serve as educational material concerning the role of practicing accountants in improving Taxpayer Compliance, and serve as an academic resource for future researchers.

Keywords: [Accountant Commitment; Whistleblowing; Modernization; Tax Compliance]

1. INTRODUCTION

The 2007 Constitution, Article 28, defines tax as contributions owed by individuals or entities to the state. It is based on constitutional force and falls under the umbrella law of the General Tax Directorate for revenue collection and ensuring compliance with taxation regulations in Indonesia. The self-assessment taxation system is aimed at achieving revenue targets while promoting expected tax obedience. To assist taxpayers in understanding their rights and obligations, each Tax Service Office provides an Account Representative who offers consultation to improve tax compliance [19-22]. However, some taxpayers feel that the level of protection and support provided by these representatives may not be adequate due to a large number of registered individual taxpayers compared to available resources within the tax office environment, resulting in suboptimal benefits for the oblige taxpayer (Aryati & Putritanti, 2017).

Tax revenue collection in Indonesia has significantly exceeded targets in both 2021 and 2022. In 2021, revenue reached 103.9% of the target, and in 2022, it reached an impressive 115.61%, exceeding the target by IDR 231.80 trillion (T) and reaching a total of IDR 1,716.80 trillion (T). The Ministry of Finance reports that Indonesia's tax ratio also saw a steady increase, reaching 10.4% in 2022. This represents significant growth compared to 9.11% in 2021 and only 8.33% in 2020. However, a concerning anomaly emerges when we compare the tax ratio with reported taxpayer compliance rates of 84.07% in 2021 and

83.20% in 2022. This discrepancy suggests a potential mismatch between tax revenue collection and actual taxpayer compliance. .

Tax Legislation in Indonesia outlines taxpayer obligations based on the Self-Assessment System. This system grants taxpayers the authority to calculate, deposit, and report their tax liabilities independently. Regulation of the Minister of Finance (PMK) of the Republic of Indonesia Number 39/PMK.03/2018 defines the criteria for Compliant Taxpayers. These criteria include timely submission of tax returns (SPT), no outstanding tax arrears for any type of tax with exceptions, submission of audited financial statements, and no criminal convictions related to tax offenses based on court decisions.

However, the current level of taxpayer compliance as defined by tax regulations has not yet reached the targeted level. Considering this, along with expert opinions on tax administration practices, the role of professional commitment, and the diverse roles of various stakeholders, further research into the factors influencing taxpayer compliance is necessary. Professional commitment is defined as the dedication of oneself to professional integrity. It is characterized by a sense of pride in one's profession and work. Research suggests that a higher level of professional commitment leads to a stronger attitude of fulfilling tax obligations (Meyer et al., 1993). Regulation of the Minister of Finance of the Republic of Indonesia No. 216 of 2017 defines a Registered Accountant as someone registered with the state register maintained by the Minister. A Public Accountant is a Registered Accountant who has obtained permission from the Minister to provide accounting services to the public through an Accounting Services Office (KJA). One of the services provided by a KJA, as per tax service provisions and relevant legislation, is assisting taxpayers in complying with tax regulations and professional standards. Previous research findings indicate a positive influence of professional commitment on tax compliance (Peterson & Mulyani, 2019), although the others is not fund it (Devos, 2012; Sormin & Aryati, 2023).

Whistleblowing System (WS) is a platform offered by the Ministry of Finance for anyone with information about potential violations, fraud, or corruption committed by employees within the Ministry of Finance of the Republic of Indonesia (Yusrizal et al., 2021). Broadly defined, whistleblowing refers to the intentional disclosure of illegal, unethical, or illegitimate activities within an organization by current or former members to individuals or entities with the authority to take action. Article 1 of Regulation of the Director General of Taxes Number PER-22/PJ/2011 concerning the obligation to report violations and handling of whistleblower reports (Whistleblowing) in the Directorate General of Taxes environment defines a Whistleblower (Reporter) as an employee or member of the public who reports an actual or suspected violation, either directly or indirectly, to the Directorate General of Taxes. A complaint, on the other hand, refers to information submitted by the reporter regarding a known or suspected violation. Previous research suggests a positive influence of whistleblowing systems on tax compliance (Aryati & Putritanti, 2017; Prastiwi & Abdiyah, 2024; Sulistyowati & Pahlevi, 2018; Supangat & Apandi, 2022).

Presidential Regulation Number 40 of 2018 concerning Modernization of the Tax Administration System defines the system as a framework for carrying out tax administration procedures and governance in accordance with legal and regulatory provisions. The goals of this system include a) Developing a strong, credible, and accountable tax institution with efficient and effective business processes. b) Building optimal synergy between stakeholders. c) Increasing tax compliance. d) Improving government revenue.

Studies have yielded mixed results on the impact of modernization of the tax administration system on tax compliance. While some research suggests a positive influence (Puspitasari & Surjandari, 2023; Rismadhani & Chamalinda, 2024; Sentanu & Budiarta, 2019; Sulastri

et al., 2023; Tarmidi et al., 2017b, 2017a), but others report a negative effect (Primastiwi & Ratih, 2022).

2. LITERATURE REVIEW

Compliance theory, as defined by (Milgram, 1963) encompasses the state of adhering to established rules or directives. Two primary perspectives on legal compliance are instrumental and normative. The instrumental perspective posits that individuals are primarily motivated by self-interest and their perception of the consequences of their actions. In contrast, the normative perspective aligns with the notion of individuals acting morally and in opposition to self-interest. Compliance theory maintains that voluntary tax payment is unlikely, and it is the interplay of both perspectives that compels taxpayers to abide by the law in fulfilling their rights and obligations. The application of compliance theory suggests that the preparation of financial and tax reports by taxpayers assisted by practicing accountants can enhance compliance with both accounting standards and tax regulations. This stems from the professional and ethical standards that practicing accountants are bound to uphold, which in turn, positively influences taxpayer compliance.

Professional commitment is defined as the complete dedication of oneself to professional integrity. It is characterized by a strong sense of pride in one's profession and work. Research suggests a positive correlation between a higher level of professional commitment and a stronger attitude towards fulfilling tax obligations (Meyer et al., 1993). A Public Accountant is a Registered Accountant who has obtained permission from the Ministry of Finance to provide accounting services to the public through an Accounting Services Office (KJA). One of the services provided by a KJA, as per tax service provisions and relevant legislation (PMK 216/2017), is assisting taxpayers in complying with tax regulations and professional standards. The dimensions used in this study to measure the professional commitment variable are based on PMK 216 of 2017 for practicing professional accountants, namely: 1) Membership in a professional accounting association, 2) Maintaining competence, 3) Compliance with code of ethics, 4) Adherence to professional standards, 5) Delivery of professional reports. Previous research findings indicate a positive influence of professional commitment on tax compliance (Peterson & Mulyani, 2019). The first hypothesis to be tested is:

H1: Accountant's Professional Commitment has a positive influence on Taxpayer Compliance.

The Whistleblowing System (WS) is a platform offered by the Ministry of Finance for anyone with information about potential violations, fraud, or corruption committed by employees within the Ministry of Finance of the Republic of Indonesia (Yusrizal et al., 2021). Regulation of the Director General of Taxes Number PER-22/PJ/2011 concerning the obligation to report violations and handling of whistleblower reports (whistleblowing) in the Directorate General of Taxes environment defines a Whistleblower (Reporter) as an employee or member of the public who reports an actual or suspected violation, either directly or indirectly, to the Directorate General of Taxes. In this research, the Whistleblowing System is measured based on Regulation of the Director General of Taxes PER 22 of 2021, PER 26 of 2011, and SE No. 11 of 2011, focusing on four key dimensions: 1) Availability of comprehensive complaint facilities, 2) Effective handling of complaints by recipients, 3) Efficient reporting management, 4) Protection of whistleblower rights. Previous research suggests a positive influence of the Whistleblowing System on tax compliance (Aryati & Putritanti, 2017; Prastiwi & Abdiah, 2024; Sulistyowati & Pahlevi, 2018; Supangat & Apandi, 2022). The second hypothesis to be tested is:

H2: Whistleblowing System Perception has a positive influence on Taxpayer Compliance.

Presidential Regulation Number 40 of 2018 defines the Tax Administration System as a system designed to facilitate procedures and governance in tax administration in accordance with legal and regulatory provisions. The modernization of tax administration defined as the implementation of a transparent and accountable tax administration system utilizing reliable technological systems and up-to-date information to increase tax compliance. Research suggests that a higher level of implementation of a modern administration system at the Tax Service Office (KPP) leads to a higher level of tax compliance (Pratiwi & Supadmi, 2018). To measure the modernization of the tax administration system, this study utilizes dimensions derived from Presidential Regulation Number 40 of 2018 concerning the Modernization of the Tax Administration System, consisting of four key areas: 1) Human resources capacity, 2) Legal and regulatory framework, 3) Information technology and database infrastructure. While some previous studies show a positive influence of modernization of the tax administration system on tax compliance (Puspitasari & Surjandari, 2023; Sentanu & Budiarta, 2019; Sulastri et al., 2023; Tarmidi et al., 2017b, 2017a). The third hypothesis to be tested is:

H3: Modernization of the Tax Administration System has an influence on Taxpayer Compliance.

3. METHOD

This research employs a quantitative research design with a causal-comparative nature. A causal-comparative study aims to identify cause-and-effect relationships between two or more variables. It examines existing data to compare groups and determine how one variable may have influenced another. The research seeks to establish the factual connections between the independent variables and the dependent variable. .

This study employs a quantitative research design with a causal-comparative nature, examining the relationships between three independent variables and one dependent variable. Taxpayer compliance as a dependent variable refers to a taxpayer's adherence to tax regulations as defined by Indonesian tax regulations. The study will measure compliance based on three dimensions derived from Regulation of the Minister of Finance No. 39/PMK.03/2018, Article 3: timely calculation, payment, and reporting of taxes.

Accountant's Professional Commitment (1st of Independent Variable) measured by the dedication of accountants to professional integrity, as evidenced by their adherence to professional standards and a strong sense of pride in their profession. Research suggests a positive correlation between professional commitment and tax compliance (Meyer et al., 1993). The study operationalizes this variable based on the requirements for Registered Accountants outlined in PMK 216 of 2017, including membership in a professional accounting association, competence maintenance, the compliance with code of ethics and professional standards, and delivery of professional reports.

Whistleblowing System Perception (2nd of Independent Variable) assesses taxpayers' perception of the effectiveness of the Whistleblowing System (WS) offered by the Ministry of Finance. The WS allows individuals to report potential violations, fraud, or corruption within the Ministry. The study measures this variable based on four key dimensions derived from Regulation of the Director General of Taxes PER 22 of 2021, PER 26 of 2011, and SE No. 11 of 2011: availability of comprehensive complaint facilities, efficient handling of complaints, effective reporting management, and protection of whistleblower rights.

Modernization of the Tax Administration System (3rd of Independent Variable) examines the perceived level of modernization in the tax administration system. As defined in Presidential Regulation Number 40 of 2018, the modernized system aims for transparency, accountability, and increased tax compliance through reliable technology and up-to-date information. The study operationalizes this variable based on four dimensions outlined in the same regulation: organizational structure, human resource capacity, legal and regulatory framework, and information technology and database infrastructure.

The study population consists of individual practicing accountants employed by Accounting Services Offices (KJA) registered with the Development Center for Financial Professions (P2PK) of the Ministry of Finance of the Republic of Indonesia as of December 2023. A non-probability sampling technique, specifically purposive sampling, will be used to select the sample. The final sample size will be determined by the number of completed and usable questionnaires. From 100 target respondent, only 87 data from 87 respondents can be analyzed using the SPSS application.

3. RESULTS AND DISCUSSION

Classical Assumption done e.g. Normality test, Multicollinearity Test, Heteroscedasticity test, and Auto Correlation and the result of good.

Table 1. Hypothesis Result

TC = $\beta_0 + \beta_1 CP + \beta_2 WB + \beta_3 MOD + \epsilon$					
Variable	Coef.	t-stat	Sig.		Result
CP -> TC	0.032	0.326	0.745		Rejected
WB -> TC	0.224	3.090	0.003	***	Accepted
MOD -> TC	0.070	0.753	0.454		Rejected
N	78				
F	0.000***				
R-Square	25.9%				

Note: TC = Tax Compliance, CP = Commitment Professional Accountant, WB = Whistleblowing System, MOD = AP Modernization

Note : * Significant 10%, ** Significant 5%, *** Significant 1%

Source: SmartPLS output, modified template by author

Table 1 showed that amount of Sig.in CP to TC is 0.745 while upper than 0.05, it is mean that hypothesis test (H1) for a positive relationship between Accountant's Professional Commitment and Taxpayer Compliance was rejected. In other words, the research suggests that the professional commitment of accountants registered at Accounting Services Offices (KJA) may not have a significant influence on taxpayer compliance. This could be attributed to several factors: 1) Limited Implementation of Professional Standards: Accountants practicing at KJAs might not yet fully implement professional ethics and quality control standards, 2) Incomplete Client Information: The data and information provided by clients regarding their tax situation might be limited or inaccurate, 3) Advisory Role of Accountants: Accountants typically act in an advisory role, offering suggestions and guidance on tax matters; however, the ultimate decision to comply with tax regulations and filing deadlines rests with the taxpayer. This finding contradicts previous research (Peterson & Mulyani, 2019) that identified a positive influence of professional commitment on tax compliance and in line with others (Devos, 2012; Sormin & Aryati, 2023). Further investigation is needed to explore the specific context of KJAs and how they might influence the relationship between these variables.

Table 1 also showed that amount of Sig. in WB to TC is 0.003 while smaller than 0.05, it is mean that hypothesis test (H2) for a positive relationship between Whistleblowing System Perception and Taxpayer Compliance was accepted. These findings suggest that a stronger perception of the whistleblowing system's effectiveness can positively influence taxpayer compliance. This could be due to several factors: 1) Complete Complaint Facilities: The availability of comprehensive channels for reporting potential tax non-compliance (e.g., whistleblowing hotlines) can encourage taxpayers to come forward, 2) Efficient Complaint Handling: The effective handling of complaints, including investigation and appropriate action, can demonstrate the system's responsiveness and deter potential tax evasion, 3) Reporter Protection: Clear mechanisms to protect whistleblowers from retaliation can incentivize individuals to report wrongdoing, ultimately leading to increased tax compliance. This result aligns with previous research (Aryati & Putritanti, 2017; Prastiwi & Abdiyah, 2024; Sulistyowati & Pahlevi, 2018; Supangat & Apandi, 2022) that highlighted the positive impact of the whistleblowing system on tax compliance.

Table 1 also showed that amount of Sig. in MOD to TC is 0.454 while upper than 0.05, it is mean the hypothesis test (H3) for a positive relationship between Modernization of the Tax Administration System and Taxpayer Compliance was rejected. The research suggests that the modernization efforts of the tax administration system may not yet have a significant impact on taxpayer compliance. This could be attributed to several potential weaknesses: 1) Organizational Weaknesses: The tax administration system might have limitations in its organizational structure, lacking the necessary adaptations for modern developments, 2) Limited Human Resources: Inadequate staffing levels or a lack of qualified personnel could hinder the effectiveness of the modernized system, 3) Insufficient Taxpayer Education: A lack of comprehensive taxpayer education and outreach programs regarding the modernized system could lead to confusion and hinder its adoption, 4) Incomplete Implementation of Regulations: Regulations related to the modernized system might not be fully implemented or enforced, creating inconsistencies and reducing its effectiveness, 5) Technological Challenges: Frequent maintenance or replacement of technology used in the system could lead to complexity and difficulty for taxpayers to adapt to the changes. These findings are partially consistent with prior research (Primastiwi & Ratih, 2022) found no significant impact modernization of tax administration on tax compliance and contrary with other literatures (Puspitasari & Surjandari, 2023; Sentanu & Budiarta, 2019; Sulastri et al., 2023; Tarmidi et al., 2017b, 2017a). Further investigation is needed to explore the specific implementation details and challenges associated with modernization in this context.

4. CONCLUSION

The analysis of the hypothesis tests reveals the following: 1) Professional Commitment of Accountants: The results suggest no statistically significant influence of professional commitment on taxpayer compliance, 2) Modernization of the Tax Administration System: The modernization of the tax administration system also did not show a statistically significant impact on compliance, 3) Whistleblowing System: However, a stronger perception of the whistleblowing system's effectiveness was found to have a positive and statistically significant influence on taxpayer compliance.

These findings suggest that while individual variables like professional commitment and modernization efforts might not have shown independent effects, their combined influence, along with a strong whistleblowing system, can potentially contribute to improved taxpayer compliance in the future. However, further research is needed to explore the specific mechanisms by which these factors interact and influence taxpayer behavior.

Based on the research findings, future studies should broaden the scope of independent variables, explore alternative indicators for the role of Accounting Services Offices (KJAs), and investigate other influential variables on tax compliance. Additionally, the government should prioritize strengthening the whistleblowing system by enhancing facilities and infrastructure for reporting, and developing supportive regulations to protect whistleblowers, ultimately promoting improved tax compliance.

Disclaimer (Artificial intelligence)

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of manuscripts.

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