The Effect of Tax System and Tax Justice on the Success of Tax Changes at Tax Service Office Pratama North Makassar

Hasniati[1], Dewi Pratiwi Indriasari[2], Arief Sirajuddin S[3]

[1,2]STIE Amkop Makassar, Indonesia

[3]Politeknik Pembangunan Pertanian Gowa, Indonesia

*Correspondence email: abdul.karim8284@gmail.com

ABSTRACT

This study aims to determine the effect of the taxation system and tax justice on the success of tax amnesty at the North Makassar Pratama tax service office. This study uses a quantitative approach, where the object of this research is the employee at the North Makassar Pratama Tax Service Office. This study uses non-probability with a sample selection of 52 people. Data was collected using documentation and questionnaires distributed to respondents and processed using SPSS version 23. The data analysis model used was multiple linear regressions. The results of this study indicate that the results of partial hypothesis testing about the taxation system have no significant effect on the success of tax amnesty in the North Makassar Pratama tax office. Tax justice has a significant effect on the success of tax amnesty. While the taxation system and tax justice has a simultaneous and significant effect on the success of tax amnesty in Makassar City.

Keywords: Tax System, Tax Justice, Tax Amnesty Success.

Introduction

The Indonesian government recently made policies to increase state revenues and fuel economic growth (Karim et al, 2021). This is by issuing Law No. 11 of 2016 concerning tax amnesty or tax amnesty; the enactment of Law No. 11 of 2016, tax amnesty is not a new regulation in Indonesia (Nur et al, 2020). Historical records in Indonesia have had a tax amnesty policy or more often called tax amnesty three times, namely 1964, 1984, and 2008. The 1964 tax amnesty program was regulated by number 5 of 1964 on the Presidential Decree, 1964 concerning the tax amnesty regulations in 1984. Based on Presidential Decree No. 26 of 1984 and later in 2008, the denomination was changed to the sunset policy based on article 37A. Law Number 28 of 2007 concerning general provisions and taxation procedures. Although it has been regulated in the general laws and tax procedures, this program has also been strengthened by Ministerial Regulation No. 18/PMK.03/2008.

Tax amnesty or what is commonly called taxpayer tax amnesty in Indonesia; the tax amnesty policy was originally intended for taxpayers who have not reported their property and taxpayers who have not exploited the installation of tax dumps (Rabiyah et al, 2021). Tax amnesty in its application aims to accelerate economic growth through restructuring and transfer of goods

(Rahman, 2021). This policy did not have an impact on increasing liquidity and increasing the rupiah exchange rate. Decrease in interest rates and increase in investment rather than implementation. This tax amnesty policy is to encourage better and fairer global changes in the tax system (Isnaini & Karim, 2021).

In addition to such taxes, it also aims as a source of development financing (Law Number 1 of 2016) from taxation in payment balance and international economic cooperation branch. The 2016 tax amnesty policy has received special attention from the public, legal entities, and various countries that store the assets of Indonesian citizens (Desi, 2021). Not only is the targeted segmentation wider, but also because of the legal form of the law, it is much stronger than the previous tax amnesty program. The 2016 tax amnesty policy is directly incorporated into the law. Strengthening the law from the aspect of the legal form or basis used in carrying out this program (Maddatuang et al, 2021).

The era of information disclosure, including automatic information exchange, has now begun to be eliminated. Makes it difficult for taxpayers to avoid tax obligations (Karim, 2019). This step was made to prevent tax avoidance practices and improve the financial information management system in Indonesia. It is also important to maintain the position of the Indonesian

government to be considered a cooperative so that it will have a general impact on the financial and industrial sectors in Indonesia (Karim et al, 2021). Indonesia had adopted a tax amnesty or tax amnesty in 1964 and 1984, but these policies failed.

South Sulawesi is the area with the highest economic growth in Indonesia, 8 to 9%. However, taxpayer participation in tax amnesty or tax amnesty programs is still low (Maddatuang et al, 2021). The people of Sulawesi Island who joined the tax amnesty program are about 1.1% of the total taxpayers or only 27,000 million taxpayers. South Sulawesi in the database, the number of taxpayers is 666,750 people, but participation in

this program until the end of the first period only exceeded 8,871 people or about 1.3%. West Sulawesi The number of taxpayers is 83,302 people and those who participate in the tax amnesty are only 497 people or around 0.6%. Likewise with North Sulawesi (Syahruddin & Karim, 2021), this is only 1.2% or around 3,220 taxpayers amounting to 271,781 people. The tax amnesty program is a tax revenue program whose funds will be used for development (Syukur et al, 2021). Some areas in Indonesia are still quite left with big cities. As a result, a tax amnesty program is needed to finance several mega government projects to increase the level of community welfare.

Literature Review

The tax system is a tax collection and management system in which taxpayers directly and jointly carries out their tax obligations at the expense of state management and development (Saraçoğlu & Çaşkurlu, 2011). The tax administration system authorizes taxpayers to report, calculate, and deposit their taxes on value added tax and income tax. A collection system that authorizes the government to determine the amount of taxes owed by taxpayers, such as land and building taxes (Godar, 2015).

A tax calculation system that authorizes third parties who are not taxpayers or tax authorities to determine the amount of tax owed by the taxpayer. For example: withholding or collecting PPh Article 21, PPh Article 22, PPh Article 23, PPh Article 26, final PPh Article 4(2), PPh Article 15, and the VAT mechanism (Wahyuni, 2021). The Indonesian tax administration system is a self-assessment system, in this case, the taxpayer who plays an active role in this situation only act as a supervisor and process of taxation activities, and plays an active role in taxation activities (Vaughan, 2021). Report taxation, so that the government only acts as a supervisor and process of taxation in this case.

Fairness in taxation is related to the taxpayer's perception of the tax methods or regulations applied by the Indonesian tax system which is a

lack of behavior. Fiscal justice is justice in the application of the existing tax system; every citizen must participate in government funds (Safruddin, et al, 2019). The form of participation must be proportional to their respective capacities. Comparing the income earned by the protection enjoyed by the country. As a result, society guarantees taxes, so people need certainty to get fair treatment in the imposition of tax collection by the state.

A very basic problem that is always encountered in tax collection is how to achieve tax justice; this is not easy to answer because justice has a very broad perspective, where justice between each individual is different. Thus, the State in applying taxes as a source of revenue must strive to achieve conditions where the community at a macro level can feel justice in the application of the tax law.

According to the law of the Republic of Indonesia, law number 11 of 2016 concerning tax amnesty, it states that tax amnesty is the elimination of real tax debts. Not subject to tax administration sanctions and criminal sanctions in the field of taxation, for properties that have not been reported with an annual notification, this is done by paying all samples and paying a ransom (Tarigan & Hatane, 2019). The objectives and benefits of the tax amnesty are as follows:

1. Increasing economic growth by repatriating assets as indicated by increased domestic liquidity, increased measurement of the rupture, reduced interest rates, and increased investment.
2. Extension of the database on taxes that is more valuable, complete, and integrated.
3. Increase tax revenue.
4. Improving the compliance of taxpayers who do not comply with the law and increasing awareness of taxpayers in achieving their obligations in the field of taxation.

The short-term goal is to increase tax sector revenues and the long-term tax amnesty goal is to increase tax sector revenues through the tax sector. Expansion of taxpayers and basic arrangements for tax administration (Shahroodi, 2010). Tax amnesty implemented in Indonesia is based on Law no. 11 of 2016 concerning tax amnesty. In contrast to the principle of law enforcement (law enforcement) in the field of taxation, which, in principle, the implementation of tax provisions must be carried out so that lower or non-compliant taxpayers must apply, the tax amnesty program instead, provides taxpayers with paying several people (Metha et al, 2020).

Based on tax amnesty statistics released by the Directorate General of Taxes of the Republic of Indonesia which shows repatriation of IDR137 billion, foreign statements of IDR 951,000 billion, and national declarations of IDR 2,532 billion, bringing the total amount to IDR 3,620 billion with ransom funds entering the State Treasury amounting to IDR 97.2 billion. In phase I, ransom funds only reached 58.91% of the target set by the government of IDR 165 billion. The number of participating fiscal robbers in phase I amounted to 366,768 taxpayers or only reached 2% (Sahade & Adi, 2021). The total registered taxpayers who submitted annual notification letters in 2015 amounting to 18,159,840 people so that there are still 98% of taxpayers who do not participate in the tax amnesty.

The government made efforts to encourage the realization of the tax amnesty in periods I and III to achieve the target assembly. First, the government will continue to focus on taxpayers classified as influential and powerful taxpayers at the central and regional levels (Tan et al, 2015), such as government officials, boards of directors of regionally-owned enterprises, state-owned enterprises, and private companies. Second, the government will also turn on taxpayers who do not fall into the first group, but the results of data analysis from the tax authorities own motor vehicles (Kennedy & Lina, 2020), ships, goods, stocks, and bonds.

Methods

The total sample population in the study was 52 of all employees at the North Makassar Pratama tax service office from a total of 109 employees. Research instruments are facilities used by researchers in collecting data so that their work is easier and the results are better and systematically processed. In this study, the instruments used by researchers are questionnaires and documentation. Multiple linear regression analysis is the relationship that occurs between the independent variable and the dependent variable by ensuring that the independent variable has a positive or negative effect. The collected data was then analyzed using multiple regressions to determine whether the effect of the independent variables, namely the tax system and tax justice, while the dependent variable was the success of the tax amnesty.

The regression model used to test the hypothesis is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:
Y = Tax amnesty
a = Constanta
X_1 = Tax system
X_2 = Tax justice
β_1 = Variable regression coefficient X_1
β_2 = Variable regression coefficient X_2
e = Eror

The T-test is used to test the effect of the independent variable on the dependent variable. The calculation of the hypothesis will be done by

comparing the results of the account with the t table. If t count > t table, for ho, is rejected and ha is accepted, if t count t table, then ho is accepted and that he is rejected. This study used a significant level of 0.05 and the t table was calculated using a significant value of 0.05/2 with DF = N-K-1 (K is the number of independent variables). The F statistical test is used to partially test the effect of the independent variable on the dependent variable. The hypothesis is done by comparing the results of the calculated F with the F table. If the value of F count > F table then H_0 is rejected and Ha is accepted, and if F count F table then Ho is accepted and Ha is rejected. F table is calculated by DF = N-K (K is the number of independent variables).

Result

Respondents in this study were employees of the North Makassar Pratama tax service office for the smooth running of this research because taxpayers at the North Makassar Primary tax service office this year rarely came to the tax service office due to the Covid-19 pandemic. In this study, the number of respondents was 52 people. The distribution of questionnaires in this study is by giving this questionnaire to employees at the North Makassar Pratama tax service office and also through the Google form. The characteristics of respondents are grouped by gender, age, occupation, and education.

Table 1. Questionnaire return

Description	Amount	Percentage
Questionnaires distributed at the tax office	43	43%
Questionnaire distributed with Google form	9	9%
Returning questionnaire	52	52%
Total	**52**	**100%**

Source: Data processed 2021.

Table 2. Respondent's gender

Gender	Amount	Percentage
Male	46	88.5%
Female	6	11.5%
Total	**52**	**100%**

Source: Data processed 2021.

Table 3. Respondent's age

Age	Amount	Percentage
21-30 years	11	21.2%
31-40 years	28	53.8%
41-50 years	11	21.2%
51-60 years	2	3.8%
Total	**52**	**100%**

Source: Data processed 2021.

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Table 4. Respondent's education

Education	Amount	Percentage
Diploma	15	28.8%
Bachelor	22	42.3%
Master	15	28.8%
Total	**52**	**100%**

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Source: Data processed 2021.

1. Statistical descriptive analysis

The results of statistical descriptive tests can be seen in the following table:

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Table 5. Description of statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax system (X_1)	52	16.000	20.000	18.8654	1.12073
Tax justice (X_2)	52	15.000	20.000	19.0577	1.46077
Tax amnesty success (Y)	52	14.000	20.000	18.6346	1.81528
Valid N (listwise)	52				

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Source: Data processed 2021.

2. Validity test results

A validity test is used to measure whether the questionnaire is valid or not. The method used to conduct the validity test in this study is Pearson correlation (that is, by correlating the score of each instruction element with the total score of the total score from the set of survey element scores. This test is performed by Comparing accounts (corrected item-total correlation table) with Sig. 2-tailed. The validity is seen if r-count Sig.2-tailed with a significance of 0.05 or 5%. The results of the validity test are shown below.

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Table 6. Validity test results

Variable	Items	Pearson correlation (r count)	Sig 2-tailed	Description
Tax system (X_1)	$X_1.1$	0. 824	0.000	Valid
	$X_1.2$	0.764	0.000	Valid
	$X_1.3$	0.602	0.000	Valid
	$X_1.4$	0.743	0.000	Valid
Tax justice (X_2)	$X_2.1$	0. 754	0.000	Valid
	$X_2.2$	0. 774	0.000	Valid
	$X_2.3$	0. 826	0.000	Valid
	$X_2.4$	0. 842	0.000	Valid
Tax amnesty success (Y)	Y_1	0. 613	0.000	Valid
	Y_2	0.769	0.000	Valid
	Y_3	0. 828	0.000	Valid
	Y_4	0. 815	0.000	Valid

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Source: Data processed 2021.

3. Reliability test

A reliability test is a tool to measure a questionnaire which is an indicator of a variable. A questionnaire is said to be reliable if the instrument in the study produces a fixed size even though it is used repeatedly. The reliability test was carried out using the statistical test Cronbach

Alpha (ɑ) > 0.60 then it was said to be reliable, on the contrary, if Cronbach Alpha (ɑ) < 0.60 it was declared unreliable. If a variable has good

reliability. The results of reliability testing are presented in the following table.

Table 7. Reliability test

Variable	Cronbach Alpha	N of Items	Description
Tax system	0.678	4	Reliable
Tax justice	0.773	4	Reliable
Tax amnesty success	0.650	4	Reliable

Source: Data processed 2021.

4. Multiple linear regression analysis

Hypothesis testing in this study using multiple linear regression analysis methods. This analysis was conducted to determine the effect of the

independent variable on the dependent variable. Testing multiple linear regression analysis using SPSS 23 is presented in the following table.

Table 8. Multiple linear regression analysis results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.231	3.206		-.072	.943
Tax system (X_1)	.440	.273	.272	1.613	.113
Tax justice (X_2)	.554	.209	.446	2.647	.011

Source: Data processed 2021.

1) It can be explained that the constant of -231 states that if the independent variable is the taxation system, tax justice, then the success of the tax amnesty is -231.
2) The regression coefficient for the taxation system variable of 0.441 is a positive number which means it shows every increase in the taxation system of 0.441, it is stated that the

success of the tax amnesty will increase by 0.441 points.
3) The regression coefficient for the tax equity variable is 0.554 which is a positive number that means there is an increase in tax equity of 0.554, it is stated that the success of the tax amnesty will increase by 0.554 points.

5. T-Test (partial)

T-test (Partial) is used to test the effect of the independent variable on the dependent variable. In this study, the significance level was 0.05 and the t table was calculated using a significant value of

0.05/2 with DF = N-K-1 (K is the number of independent variables). Where t table 0.025 = 52-2-1 = 49 = 2.010. The results of the t significance test are presented in table 9 below.

Table 9. T-Test results (partial)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.231	3.206		-.072	.943
Tax system (X_1)	.440	.273	.272	1.613	.113
Tax justice (X_2)	.554	.209	.446	2.647	.011

Source: Data processed 2021.

Based on the table above, it can be concluded that:
1) Known the value of Sig. for the effect of X_1 on

Y is 0.113 > 0.05 and the t value is 1.613 < t table 2.010, so it can be concluded that H_1 is

rejected, which means that there is no effect of the tax system variable (X_1) on the success of the tax amnesty (Y).

2) Known the value of Sig. for the effect of X_2 on Y is 0.011 <0.05 and the t value are 2.647 > t

table 2.010, so it can be concluded that H2 is accepted which means that there is an effect of the tax justice variable (X_2) on the success of the tax amnesty (Y).

6. F Test (simultaneous)

The F statistical test is used to test the effect of the independent variable on the dependent variable simultaneously. F table is calculated employing

DF = N-K (K is the number of independent variables). Where F table 2 = 52-2 = 50 = 3.18. For more details, please see table 10 as follows.

Table 10. F Test result (simultaneous)

Model	Sum of Squares	DF	Mean Square	F	Sig.
Regression	77.740	2	38.870	21.088	.000[b]
Residual	90.318	49	1.843		
Total	168.058	51			

Source: Data processed 2021.

Based on the table above, it is known that the significance value for the effect of the taxation system (X_1) and tax justice (X_2) simultaneously on the success of the tax amnesty. The F value is 0.000 < 0.05 and the calculated F value is 21.088

> F table 3.18, so it can be concluded that H3 is accepted which means that there is an effect of the tax system and tax justice simultaneously on the success of the tax amnesty.

Discussions

The results of hypothesis testing (H_1) indicate that H1 is rejected. Based on the results of the t-test on the processed data of SPSS version 23, the t-count value is (1.613). Because the calculated value is smaller than the t table (1.613 < 2.010), the significant value is calculated (0.113), because the significant value is greater than the specified significant value (0.113 > 0.05). It states that the tax system has no significant effect on the success of the tax amnesty. The tax system has a positive effect on the success of the tax amnesty. The tax system can be carried out well if tax procedures related to calculations, payments, and reporting can be easily carried out.

In addition, the fiskus must play an active role in the supervision and realization of its functions with high integrity. The tax system must also provide certainty to taxpayers on the amount of tax paid and there must be transparency so that there is a no doubt about tax or tax collection. Thus, with the best tax system in the North

Makassar Pratama tax service office, it will increase the success of the tax amnesty (tax forgiveness).

The results of hypothesis testing (H_2) indicate that H2 is supported. Based on the results of the t-test on the processed data of SPSS version 23, the calculated value is (2.647) because the t-count value is greater than the t-table (2.647 > 2.010), and the significant value is calculated (0.011) because the significant value is smaller than the significant value, determined (0.011 < 0.05). So it states that tax justice has a significant effect on the success of the tax amnesty. Tax justice affects the success of tax amnesty, therefore tax justice is a situation where taxpayers who have the same capacity must pay taxes in the same amount and have a greater ability to pay more important taxes. Thus, tax success will be achieved or can also be controlled if every rule of tax law is regulated fairly.

The results of hypothesis testing (H_3) show that H_3 is supported. These results indicate that the taxation system and tax justice simultaneously have a significant effect on the success of the tax amnesty. It can be accepted as truth, through proof using the F (simultaneous) test where based on the processed data from SPSS version 23 shows F count 21.088 > F table 3.18, and a significance level of 0.000 < 0.05. So it can be interpreted that the taxation system (X_1) and tax justice (X_2) have a simultaneous and significant effect on the success of tax amnesty (Y). Therefore it can be interpreted that H_3 is accepted.

Conclusion

The results of this study regarding the effect of the taxation system and tax justice on the success of the tax amnesty at the North Makassar Pratama tax service office, it can be concluded that: 1) The results of the first hypothesis testing can be concluded that the taxation system has no significant effect on the success of the tax amnesty.

2) The results of testing the second hypothesis can be concluded that tax justice has a significant effect on the success of the tax amnesty. 3) Testing the third hypothesis, it can be concluded that the taxation system and tax justice have a simultaneous and significant effect on the success of the tax amnesty.

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