



## Intensification of Taxation and Increasing Taxpayer Compliance through the Voluntary Disclosure Program

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### ABSTRACT

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The Indonesian government relies on taxes as the highest state revenue in governance and development, so that taxpayer compliance plays a very important role and is a major requirement that must be worked on by the Directorate General of Taxes (DGT). It is not an easy problem to build taxpayer compliance in our country, it requires thoughts and strategies from the DGT for taxpayers to feel that tax is a voluntary state obligation. One of the DJP programs implemented in 2022 is the Voluntary Disclosure Program (PPS), which is better known as *Tax Amnesty Volume II*. The purpose of this study is to analyze the effect of the Voluntary Disclosure Program on state revenues and increasing taxpayer compliance. This research can be used as an evaluation for the DGT for policies that will be made in the future, based on this evaluation the DGT can innovate to meet the target of state revenue from the taxation sector. This research also contributes to educating taxpayers so they can follow the PPS policy, with the hope that state revenue will increase. The data collection method is by interviewing informants, namely people involved in the PPS program. The technique of analyzing descriptive qualitative data is *interpretative* through *focus group discussion*. The results of the study prove that tax revenues from the Voluntary Disclosure Program have significantly supported state revenues, so that the PPS objective as an intensification in the field of taxation has been achieved. The participation of taxpayers in PPS even though at high rates, this shows that taxpayers are very compliant with tax regulations because there is legal certainty of protection and a sense of security by following the PPS.

### KEYWORDS:

Tax Intensification, Increasing taxpayer compliance and Voluntary Disclosure Program.

### INTRODUCTION

This pandemic has brought many changes in the order of life, both in terms of society and the country. In 2020, after the Covid-19 pandemic, Indonesia experienced an economic recession, one of which was marked by an increase in unemployment. As of August 2020, unemployment was recorded at 7.07%, an increase of 1.84% compared to August 2019 (BPS, 2020). to stabilize the country's economy. The Perpu also contains policies related to state revenue in the field of taxation. Indonesia experienced a decrease in tax revenue in 2020 by 19.6 % compared to 2019. Realization of tax revenue in 2020 was only 89.4 % of the APBN target (Darma & Saputra, 2021).

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Taxes can be said to be a support or foundation in state revenue. The revenue will be used to finance all the country's needs such as development, education and health. The government's plan to increase state revenue through the taxation sector can be seen from the emergence of news related to Tax Amnesty volume II or currently called the Voluntary Disclosure Program (PPS) which will be implemented in 2022. A voluntary disclosure program is a policy that provides options for taxpayers to be able to disclose their tax assets and obligations that have not been disclosed voluntarily (Larasdiputra & Saputra, 2021; Priandani & Saputra, 2019). This program is a policy that is not only tax amnesty but also a rare opportunity that taxpayers can make the best use of. Efforts to increase state revenue in the taxation sector will be optimal if supported by taxpayer compliance. One of the theories that examines taxpayer behavior is the Theory of Planning Behavior (TPB). This theory can support the behavior of taxpayers to comply with their tax obligations so that state revenue will increase (Priandani & Saputra, 2019).

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Voluntary disclosure program policies cannot run successfully without contributions from the taxpayer (Saputra et al., 2021). PPS provides an option for taxpayers who have not fully reported their assets in the past to follow this policy by paying according to the PPH rate for disclosing reported assets (Sara & Saputra, 2021). Taking

options by taxpayers depends on the perception of each individual in responding to the program. Factors supporting the formation of taxpayer perceptions can be in the form of attitudes, motivations, expectations, experiences, atmosphere and trust in the government.

**Table 1**Data of the DJP Bali Regional Office's Voluntary Disclosure Program in 2022

Office Name	Number of WP	Total Assets Disclosed	Income Tax Paid
KPP Pratama West Denpasar	1,252	1,351,023,719,144	23,452,315,115
KPP Pratama Singaraja	448	190.039.190.148	3,549,153,248
KPP Pratama East Denpasar	869	781,152,970,953	3,359,424,985
KPP Madya Denpasar	177	768,126,834,339	10,118,842,411
KPP Pratama North Badung	430	487.125.656.267	3,502,184,937
KPP Pratama South Badung	444	265,820,408,358	1,958,532,683
KPP Pratama Gianyar	549	475,939,995,717	4,654,792,702
KPP Pratama Tabanan	545	478,214,441,663	7,611,321,806
Grand Totals	4,714	4,797,443,216,589	58,206,567,887

**Source: Regional Office of DGT Bali , 2022**

DGT always innovates to increase state revenues, while at the same time fostering taxpayer compliance. PPS is one of the programs where this program provides protection for a sense of security as long as the taxpayer wants to disclose his assets truthfully and pays the final PPH as an acknowledgment of income from these assets (Putri & Saputra, 2022). However, in the eyes of the public, tax amnesty should not be echoed often. It is the final weapon that is expected by taxpayers who do not disclose their assets in their annual tax returns. It becomes less authoritative if the government often uses tax amnesty as a *money maker* in the taxation system (Priandani & Saputra, 2019).

Research conducted by Dogan , Bozdogan (2018) in Turkey states that a *tax amnesty* that is carried out too often can actually be detrimental to the state so that the government needs to prepare a good governance system and tax laws in order to foster a sense of trust and a sense of security for taxpayers (Saputra et al., 2020). When the tax law and government system are good, taxpayers will feel confident that the taxes they pay will not be misused. This indicates that trust in the government is a behavior that can influence decision making in fulfilling tax obligations (Saputra, 2020).

Society will always be the object of tax both personal taxpayers and business entities. We will not be able to avoid tax obligations, bearing in mind that taxes are the main source of state revenue. It's just how the government can create a government system that makes taxpayers feel proud to pay taxes. In general, humans will avoid obligations that

cannot be directly demonstrated by the tangent of their achievements, they only want to pay for whatever is directly useful to support their lives (Atmadja et al., 2021). Tax is characterized by no direct performance tangent that can be appointed, therefore it requires an attractive packaging, so that taxpayers are interested in paying taxes and participating in the success of development.

Hasanah (2021) conducted similar research on voluntary disclosure programs with the title: Comparative analysis of Tax Amnesty volumes 1 and 2 and the chances of success. The results of the study found that the tax amnesty volume 2 rates were higher than volume 1. Socialization still needs to be improved considering that most taxpayers do not know about the existence of this program, and even those who do know feel afraid because they are overshadowed by risks in the future. The same research was also carried out by ASC Ningtyas (2022), which found that there was fear for honest taxpayers by holding an amnesty with a very short distance.

Based on background then the research problem can be formulated as follows : " Can the voluntary disclosure program be a form of intensification of taxation and increase taxpayer compliance" (Putri & Saputra, 2021). The purpose of this research is to analyze the effect of the Voluntary Disclosure Program on state revenues and increase taxpayer compliance. The benefit of this research is to provide input to the DGT in making future policies, especially when the DGT runs out of power to cover state revenues. In the future, the DGT will continue to have authority in the eyes of the public and choose the right program to foster taxpayer compliance

as well as to increase state revenues (Atmadja et al., 2019). This research is very urgent because it can be used as an evaluation for the government, especially the Directorate General of Taxes (DGT) for policies that will be made in the future, based on this evaluation the government can innovate to meet the target of state revenue from the tax sector. This research also contributes to educating taxpayers so they can follow PPS policies in the future, with the hope that state revenue will increase.

## **LITERATURE REVIEW**

### **Theory of Planned Behavior**

*Theory of Planned Behavior* explains that behavior caused by a person/individual appears because of a desire to carry out an activity or behave. The theoretical framework that forms the basis of this research is *Theory of Planned Behavior*. Ajzen (1991) explains that *Theory of Planned Behavior* is a theory that predicts a person's intention to engage in behavior at a certain time and place. It states that individual behavior is driven by behavioral intention.

*Theory of Planned Behavior* explains that the behavior displayed by individuals can arise because of the intention to behave. The emergence of behavioral intention can be determined by 3 determinants that behavioral intention can be seen from three determinant functions, namely a person's attitude towards behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). There are 3 factors that influence the emergence of the intention to behave (Mustikasari, 2007), namely:

1. *Behavioral Beliefs* are opinions or individual perceptions of things related to good and bad behavior.
2. *normative Beliefs* are beliefs formed by other people that influence individuals in making a policy or decision.
3. *control Beliefs* are beliefs about things that support or hinder the behavior that will be displayed. Ajzen (1991) says that of the 3 factors above, social norms (*Subjective Norm/Normative Beliefs*) have an impact on taxpayer behavior because social norms are built through social pressure and the influence of people around the taxpayer who are considered important. Taxpayers will ultimately be affected by people who are around the taxpayer's environment who are considered important and have a positive attitude towards tax compliance, so the taxpayer will pay taxes obediently. Conversely, if the people around the Taxpayer's environment who are considered important have a negative attitude towards tax compliance, then the Taxpayer will avoid taxes (Rizki, 2016). The relevant theory explaining the behavior of taxpayers in fulfilling their tax obligations by paying taxes is *Theory of Planned Behavior* (Okvan Dwi Purwadi & Ery Setiawan, 2019). Before the individual behaves, the individual will have a belief about the impact and

consequences that are generated and obtained from this behavior. Then the individual will decide whether to do it or not to do it. This is related to the awareness of taxpayers. Taxpayers who are aware of the existence of taxes will have awareness or belief about the importance of paying taxes to assist the government in carrying out state development (*behavioural benefits*).

4. *Normative Beliefs* are beliefs about an individual or a person's normative expectations and motivation to fulfill these expectations. *Normative Beliefs* refer to how much level of social pressure is faced to do or not do something. *Control benefits* are closely related to the problem of tax sanctions. Tax sanctions are made as a trigger so that taxpayers comply with applicable tax regulations. Taxpayer compliance is measured based on the perceptions and beliefs of taxpayers about how strong tax sanctions will make taxpayers feel deterrent if they do not comply.

### **Attribution Theory**

*Attribution* theory is a theory that was first put forward by Harold Kelley (1972-1973) in his theory explaining how people draw conclusions about "what causes" what is the basis for someone to do an action or decide to do something in a certain way. (Robbins, 2017). Attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Robbins, 2017). Behavior that is caused internally is behavior that is believed to be under the individual's own personal control, while behavior that is caused externally is behavior that is influenced from the outside, meaning that the individual will be forced to behave because of the situation. Internal or external determination depends on three factors, namely (Robbins, 2017):

1. Specificity is the degree of difference in a person's reaction to different stimuli or events. Whether the perpetrator in question has tended to perform the same behavior in the past in different situations. If someone gives the same reaction to different stimuli, it can be said that the person concerned has low specificity.
2. Consensus, meaning that everyone has the same view in responding to someone's behavior in the same situation. If the consensus is high, then it includes internal attribution. Conversely, if the consensus is low, then it includes external attribution.
3. Consistency, that is if someone assesses the behavior of others with the same response from time to time. The more consistent the behavior, people will attribute it to internal causes.

In the formal compliance of the taxpayer related to the attitude of the taxpayer in making an assessment of the tax itself. A person's perception of making judgments about other people is strongly influenced by the person's internal and external conditions. Attribution theory is very relevant

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to explain the purpose mentioned above because attribution theory is how a person makes a decision.

## RESEARCH METHODS

This research was conducted in the region Kanwil DGT Bali with research object Tax intensification and increasing taxpayer compliance through the Voluntary Disclosure Program. Research informants are: people who will give their opinions and thoughts in solving problems how to build public awareness to care about the country.

1. Someone's expertise or expertise in the cases discussed are the Bali DJP *Representative Accounts* .
2. Practical experience and focus on a problem, namely a Tax Consultant.
3. The person is involved in the focus of the problem , namely PPS participants.
4. The authority figure for the case being discussed , namely the Head of P2 Public Relations DJP Bali.

The method of data collection in this study is in-depth interviews with PPS participants , tax consultants as mediators between DGT and taxpayers , Head of P2 Public Relations as the party holding the tax authority in Bali. Furthermore, from the results of the interviews, *focus group discussions* (FGD) were carried out , namely a data collection technique that is generally carried out in qualitative research with the aim of finding the meaning of a theme according to the understanding of a group. This technique is used to reveal the meaning of a group based on the results of a discussion centered on a problem. The *focus group discussion* is to avoid the wrong interpretation of a researcher towards the focus of the problem being researched. Furthermore, this technique is used to draw conclusions about intersubjective meanings that are difficult for researchers to interpret themselves because they are hindered by the researcher's ignorance of the true meaning of the people around a phenomenon being studied and as far as possible the researcher avoids himself from the subjectivity of the researcher. The *focus group discussion* model is built on the following assumptions:

1. Individual limitations are always hidden in ignorance of these personal weaknesses
2. Each group member imparts knowledge to one another in group association.
3. Each individual is controlled by another individual so he tries to be the best
4. Subjective weaknesses lie in individual weaknesses that are difficult to control by the individual concerned
5. Intersubjective always approaches the best truth.

The data analysis technique used in this study is an interpretative descriptive qualitative analysis technique: The steps taken are:

1. required data collection is through interviews,
2. reduction .
3. *Focus Group Discussion*
4. Interpretation and conclusion .

## RESULTS AND DISCUSSION

To increase the amount of state revenue from the tax sector, special steps or policy breakthroughs are needed so that tax revenue reaches the set target. One of the policies implemented is through tax *amnesty* which was first implemented in 2016 ( *tax amnesty volume I* ). Furthermore, because the pandemic hit the world and especially Indonesia's economy which has declined drastically due to the pandemic, on the other hand the government needs funds to carry out governance and development. So that in 2022 from January to June *the tax amnesty volume II* will be reopened , known as the Voluntary Disclosure Program.

### Data analysis

Taxpayer compliance is that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspection, careful investigation, warnings or threats and application of legal sanctions. In line with that, Indonesian taxation adheres to a self-assessment system, namely a system that demands active participation from the public in fulfilling their tax obligations. Compliance with fulfilling voluntary tax obligations is the backbone of the self-assessment system. Compliance expected here is voluntary compliance, not forced compliance.

This voluntary disclosure program is intended to arouse and increase voluntary compliance of taxpayers. It is hoped that even without a tax amnesty, taxpayers will report their income and assets honestly. From the description of the PPS participant informant's answer data, it can be analyzed as follows:

1. The background for taxpayers participating in PPS is awareness of the importance of PPS for themselves because there are assets that have been forgotten to be included in the previous income tax return, so they need to participate in PPS, because reporting is simpler and easier than having to make corrections like every year.
2. Taxpayers do not feel burdened with paying the PPS ransom even though the value is considered expensive.
3. The expectations of taxpayers by participating in this PPS are: a sense of security, will facilitate reporting in the future because the current position of assets has been made according to reality.
4. The things that taxpayers are worried about by participating in this PPS are: the public's negative opinion that we are people who are not right so we need to follow PPS
5. PPS participants' hopes for the government are that what has been paid is beneficial for the country's development, the use of PPS funds is right on target and the PPS philosophy achieves its goals
6. Most taxpayers hope that there will always be PPS because to get a sense of comfort between the current

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years they have made various mistakes. Like a year's heat erased by a day's rain which finally gives a feeling of security. For some other taxpayers this is seen as a form of opportunity to cover past sins

7. PPS is enough time to make improvements for taxpayers to cover their mistakes
8. In the future, so that taxpayers remain compliant with tax regulations, it is hoped that transparency in the receipt and disbursement of funds collected from taxpayers, simplicity of tax regulations, considering that most Indonesian people are not too familiar with convoluted regulations. Socialization about the need to report updated asset data at the end of each year is very important because not all taxpayers care about this and do not understand the impact caused by their negligence.
9. Such a voluntary disclosure program will become unnecessary in the near future, because this will reduce the authority of tax regulations because people will think that today it is permissible to make mistakes, because there will be years for tax amnesty.

DGT informants can be analyzed as follows:

1. According to an informant from DGT, this Voluntary Disclosure Program is the right time to do so that it doesn't take too long and cause too much confusion for taxpayers in fulfilling their tax obligations.
2. Based on the data owned by DGT, after cross-checking with the reality of the taxpayers, there are still many taxpayers who have not reported their income honestly. Besides providing an opportunity for taxpayers to report their assets that have not been reported in the previous tax amnesty period.
3. PPS is currently putting more pressure on taxpayers in terms of tax rates so that not too many taxpayers can follow it so that the support for state revenue is not too significant. That is also the reason why not too many taxpayers follow it.
4. With the existence of this PPS, taxpayer compliance is expected to increase, because it has been overshadowed by high ransoms when doing tax evasion.
5. It is hoped that PPS will not become a routine program, so that taxpayers cannot be relied upon to dare to commit tax evasion/evasion, which in the future there will be an opportunity to make voluntary disclosures for a certain ransom.

### Discussion

The government made the PPS policy with the aim of increasing state revenue which is useful for restoring Indonesia's economic conditions after the Covid-19 pandemic. This is in line with the purpose of holding the PPS. However, taxpayers tend to think that the purpose of their

participation in the Voluntary Disclosure Program is a sense of security and comfort. This is in accordance with the statement of Informant 4 namely: "My first hope for participating in the Voluntary Disclosure program is so that there is a sense of security and comfort" because in one of the articles it is stated that by participating in this PPS the taxpayer will be free from: tax inspection and investigation of the tax year in question. PPS right.

Knowledge, experience and observation are internal factors in the attribution theory which can be used as a reference for taxpayers in determining their choices regarding voluntary disclosure programs. Taxpayers agree that the tax amnesty will increase state revenues which will be useful in restoring Indonesia's economic conditions. This statement is in line with one of PPS's objectives according to Informant 3's statement: PPS's redemption money is significant to support state revenues.

Based on the scheme or mechanism that has been issued, this policy provides benefits for taxpayers who have previously participated in the tax amnesty volume I, namely by allowing them to participate again in the Voluntary Disclosure Program (Tax Amnesty volume II). This is certainly an opportunity that can be utilized by these taxpayers, especially for taxpayers who have previously participated in the Tax Amnesty volume I are considered to have more experience so that it can be used as an illustration to participate again in the existence of the Voluntary Disclosure Program. The Voluntary Disclosure Program is a rare opportunity that may not be repeated in the future. This is supported by informant 5's statement: because there are still assets that have been forgotten to be included in the previous tax return, it is necessary to participate in PPS, because reporting is simpler and easier than having to make corrections like every year.

It is very important for taxpayers to be able to take advantage of the Voluntary Disclosure Program policies that have been issued by the government. Based on *the theory of planned behavior*, voluntary disclosure program policies can increase taxpayer compliance, which is reflected through the encouragement of subjective norms and moral obligations. The results of the questionnaires distributed indicate that the influence of subjective norms, especially from tax officials, can influence taxpayers to take part in the Voluntary Disclosure Program. This is supported by the statements of informants 1, 2 and 3 "I feel confident that this PPS can increase taxpayer compliance in the future".

The government has tried to devise a fair system and as a taxpayer inevitably has to believe in this, because taxation is an obligation as a citizen with good intentions, so it is hoped that the authorities can carry out the mandate. This is comparable to Francis' research (2019) which explains that by strengthening the government's tax authorities, it will be able to eradicate fraud and produce a transparent and

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accountable government. From this, we can expect that taxpayers will comply with their tax obligations.

## CONCLUSIONS AND SUGGESTIONS

The Voluntary Disclosure Program can be an intensification of taxation which can be proven by the amount of PPS ransom paid by taxpayers, which has been able to significantly support state revenue from taxes in order to restore the national economy after the Covid 19 pandemic. The voluntary disclosure program has been able to increase taxpayer compliance, although at first it was a bit forced based on advice from DGT officials, but with the participation of taxpayers it has shown compliance. In the future, the taxpayer will learn because the experience of participating in the Voluntary Disclosure Program costs materially enough.

This research can be used as a reference by the government, especially the Directorate General of Taxes in evaluating the achievement of the success of the Voluntary Disclosure Program based on the perspective of the taxpayer. Taxpayers tend to follow the policy if it is beneficial and profitable for them. This is also inseparable from the guarantee of a sense of security and justice that must be given by the government to taxpayers. Another expected implication is that it can increase taxpayer compliance to fulfill their tax obligations. The government has issued a policy that provides relief to taxpayers who are not yet compliant so that they can immediately comply with taxes so that it will increase state revenues and the objectives of this policy will be achieved.

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