Tax Compliance, Sales Growth, and the Existence of External Auditors: Evidence From Government Ownership Companies

Citradika Didha Putri
Universitas Kristen Satya Wacana
Universitas Pekalongan

Damayanti Theresia Woro
Universitas Kristen Satya Wacana

This study aims to determine the effect of sales growth on tax compliance in terms of different aspects, namely, companies with government ownership. The presence of an external auditor becomes a moderating variable that will strengthen or weaken the effect of sales growth on tax compliance. The sample uses data from the World Bank Enterprise Surveys conducted by the World Bank in 2006-2018 in as many as 74 countries with 335 companies. This research is processed and analyzed using Ordered Logistic Regression (OLR). The results show that sales growth does not affect corporate tax compliance with government ownership. External auditors strengthen the influence of sales growth on tax compliance. This study complements and expands the literature on tax compliance on government ownership and has a broad scope using cross-country analysis.

Keywords: sales growth, tax compliance, external auditors, government ownership

INTRODUCTION

Developing countries have economic growth and development challenges, along with social service needs (e.g., the provision of essential services such as water, energy, and affordable housing). So to answer the challenges and needs of these countries, among others, is establishing a State-Owned Enterprise or SOE (Botlhale, 2020). According to the OECD (2016), the definition of SOE is based on the entity company's form, commercial orientation, and the level of state ownership and control. SOE is a corporate entity recognized by national law as a company, and the state exercises ownership.

In Indonesia, the provisions for state ownership of companies or SOEs are contained in Article 1 (1) of Law Number 19 of 2003. As of March 2021, the number of SOEs in Indonesia is 116 companies (Regulation of the Minister of SOEs, 2021), with capitalization from the State Revenue and Expenditure Budget, capitalization of reserve funds, or other sources. Ownership of state-owned companies in other countries, such as in China, according to Song et al. (2015) that state ownership of companies refers to shares invested and controlled by the central government, local governments, or various entities such as the Ministry of Finance, the center of the State-Owned Assets Supervision and Administration Commission, the State-Owned Asset Management Agency, regional finance bureaus and legal entities that owned by SOEs.

Furthermore, according to Botlhale (2020), companies with government or SOE are financed by the tax authorities. So taxes are important in the development of state-owned enterprises in each country. Taxes are a manifestation of a country's obligations and the role of taxpayers to directly and jointly carry out tax obligations that are useful for the common goal of a country, namely state financing and national development.

Taxation is the main source of income for most countries. Efficient tax administration and strategies are used to minimize loss of revenue, as such losses can lead to ongoing budget deficits. Non-compliance with tax provisions is a global phenomenon. The causes of tax non-compliance raise significant cases for governments and tax agencies worldwide (Samsudin et al., 2016). OECD data (2021) reveals that from 2000-2020 the average tax revenue in the world is 32.9% to 33.5%. This shows that the level of tax revenue is still low and tends to be less compliant with taxes due to the low target achievement. In achieving the targets set, it is important to have a tax-compliant attitude. However, in terms of taxpayers, in this study, state-owned companies, tax compliance is a cost that must be paid which can reduce company profits. So this can cause one of the factors that state-owned companies are less compliant with taxes.

Non-compliance among taxpayers is a universal problem common in tax administration in developing and developed countries (Olayinka et al., 2018). Non-compliance in paying taxes to state-owned companies occurs in several countries, one of which is Indonesia. In 2016 there were 20 SOEs that had not fulfilled their obligation to pay Value Added Tax (VAT) of IDR 910.6 billion (Business Financial, 2017). Some of the efforts made by the tax authorities to improve tax compliance are making policies regarding tax collection rules, tax amnesty, increasing organizational effectiveness, and improving information systems to make tax collection easier.

Taxpayers must own a tax compliance attitude in fulfilling tax obligations. Tax compliance is a concept related to a person's willingness to act in accordance with statutory regulations and tax administration without concluding enforcement actions (James & Alley, 2009). According to Farouq (2018), taxpayer compliance is one of the keys to the government's success in collecting tax revenues with a series of regulations, procedures, and good administrative services. In SOE companies, there are two interests between the government as the executor and the interests of the government as the owner of the company. The government, as the executor, should increase state revenue in the company's performance, and the investment in the company must provide benefits. Zuna (2001) states that SOEs are primarily characterized by independent judicial status, having their control or supervisory body, holding responsibility for their economic resources, and closely observing the laws governing private companies. The government is increasingly considering SOEs' compliance with taxes because it is a legal effort to take advantage of SOEs without conflicting with non-government shareholders (Suhardianto & Nurjanah, 2021).

Research on tax compliance in state-owned companies in Indonesia has been studied by Kuntari et al. (2020) but using an individual research object, namely the PT Telkomsel Central Java staff. The results of this study show that knowledge of taxation, socialization of taxation, tax sanctions, and tax authorities simultaneously affect taxpayer compliance by 64%. The results of research by Lois et al. (2019) show that the majority of respondents (48%) of taxpayers in Greece show a level of tax compliance at an adequate or high level.

Some researchers argue that a factor that can affect taxes is sales growth (Kim & Im, 2016; Oktamawati, 2017; Prawati & Hutagalung, 2020). Increased sales growth will affect increasing profits and the higher the tax burden that must be paid. However, in state-owned enterprises, state-owned enterprises can receive favorable tax treatment because of their status and thus do not perceive taxes as a major obstacle to business. Moreover, state-owned companies may not be driven by profit maximization, so taxes will not be as important for doing business as private companies (Alm & McClellan, 2012). According to (Dewinta & Setiawan, 2016), sales growth is the company's ability to increase its sales from time to time. The higher the sales growth rate of a company, it will have the more direct impact on company profits and taxes. The greater sales growth, in general, is also followed by greater profit growth and taxes that must be paid. Mahanani et al. (2017) studied research on sales growth and taxes, with the results of sales growth research having a significant influence on the existence of tax avoidance.

External auditors play a role in ensuring that regulations (in the event of accounting policies) have been implemented and contribute to the improvement of Corporate Governance (Ojo, 2011); in this case, the external auditor has the responsibility to help the government increase tax revenues. Tax audits carried out by external auditors have increased tax payment compliance, which is the research result of Saputro (2017).

Previous research on tax compliance tends to focus on a sample of individuals and companies listed on the stock exchanges of each country, so this study wants to examine government-owned companies in countries that are respondents to World Bank data. This study complements existing research by testing the existence of an external auditor that will weaken or strengthen the effect of sales growth on tax compliance, and due to the inconsistency of the results of previous studies, an external auditor is added as a moderating variable. The research questions are: 1.) Does sales growth affect tax compliance? 2.) Does the presence of external auditors strengthen or weaken the influence of sales growth on tax compliance?

Theoretically, this study expands the literature on tax compliance on government ownership. In this case, this research has a broad scope using cross-country analysis. Practically, this research can be used as a consideration for the government in improving tax compliance that has been running. In addition, this research can also provide practical insight to the government and tax policymakers in understanding tax compliance behavior in SOE companies which can be the basis for establishing an adequate and effective tax system to maximize tax revenue for companies in SOE.

LITERATURE REVIEW

Tax Compliance

There is no standard definition of tax compliance (Fischer, Wartick, & Mark, 1992), while according to (Schmolders, 1959), (Hasseldine & Bebbington, 1991) theory of tax compliance is based on economic and social psychology. Tax compliance is the extent to which a taxpayer complies with tax regulations. In line with Braithwaite (2003) tax compliance is the behavior or actions of individuals to meet or fail to meet tax compliance standards. Mas'ud et al. (2014) revealed that there are two types of tax compliance: prudent compliance and administrative compliance. Wise compliance is when the taxpayer complies with the tax laws regulated in the relevant regulations, while administrative compliance is filling out the tax return form accurately. According to Dittenhofer (2001) because government resources come from the public in the form of taxes, the government is subject to media scrutiny and public interest groups. This can force state-owned companies to comply with government regulations, one of which is tax compliance. This study uses an indicator of the frequency companies receives calls from tax office officials; if they often get a summons from tax office officials, they are considered non-compliant with taxes.

The Effect of Sales Growth on Tax Compliance

Sales growth is the company's ability to increase its sales from time to time. The higher the sales growth rate of a company, it will directly impact company profits and taxes (Dewinta & Setiawan, 2016). Diharja & Rossieta (2014) argue that the advantage of state-owned companies is the ease of obtaining projects run by the government for the state, for example, in the infrastructure sector. Another advantage of SOEs is the existence of government ownership through special treatment such as simplified regulations, bailouts, facilitated access to resources, loan terms, and favorable trade, thus potentially improving company performance. Improved company performance is expected to increase sales growth.

This is in line with Alm & McClellan (2012), who argue that state-owned companies do not face the same profit motive as privately owned companies and therefore do not face the same incentives for tax avoidance. In addition, as state property, the interests of these companies align with those of the government, and these interests may not include lower income due to tax non-compliance. So SOE companies tend to comply with taxes because there is no profit motive, and the rules run by SOE companies must be in line with government regulations such as tax rules. Research conducted by Laksono (2021) states that sales growth positively affects tax compliance.

H1: *Sales growth positively affects tax compliance in government-owned companies.*

The Effect of Sales Growth on Tax Compliance Moderated by External Auditor

Transparency at the level of audits conducted by the company is part of compliance to determine whether the stated results are the same as the actual results. Audits provide a mechanism for reviewing a company's books to ensure that stated performance matches actual performance. This assumes that investors trust the auditors. In SOEs, this also assumes that investors trust the audit function of the audit firm over the audit function of other parts of the government (Sokol, 2009).

The external auditor is described as a mechanism that provides the reliability of accounts in both public and private organizations and serves as a guarantee for interested parties regarding correct information about the efficacy and efficiency in managing organizational resources (Mzenzi & Gaspar, 2015). The external auditor has an important role in a market-based economy. In the modern economy, information and obligations have taken on a larger role in society. As a result, external auditing of a company's financial statements is an important service to investors, creditors, and other participants in economic exchanges. External auditors play a role in ensuring that regulations (in the event of accounting policies) have been implemented and contribute to improving Corporate Governance (Ojo, 2011); in this case, external auditors in state-owned companies have a responsibility to help the government increase tax revenues. Kovermann & Velte (2019) states that external auditors can evaluate the recognition, measurement, and disclosure of tax-related items (such as tax expense and deferred tax) in financial statements.

The research results of Saputro (2017) state that the behavior of taxpayers when tax audits are carried out by external auditors has increased tax payment compliance. In SOE companies, it is also proven in the research of (Iswari et al., 2019) that agencies within state-owned companies function as government agents in managing and supervising corporate governance, including in the field of taxation. Both sides have supported government programs, including increasing state tax revenues.

In state-owned companies, the presence of an external auditor can strengthen the reliability of financial statements so that it is expected that the sales growth reported in the financial statements follows the actual results, and the reported tax is also in accordance with the profit from sales growth. Based on this, external auditors are expected to strengthen sales growth and tax compliance in state-owned companies.

H2: *External auditors strengthen the effect of sales growth on tax compliance in government-owned companies.*

MATERIALS AND METHODS

This research is an empirical study on the analysis of the effect of sales growth on tax compliance with external auditors as a moderating variable in the countries that are respondents to the World Bank data. The type of data used is secondary data taken from World Bank data.

The population in this study are companies listed in the World Bank data from the World Bank Enterprise Surveys conducted by the World Bank in 2006-2018. This data covers a wide range of issues, including regulations and taxes. The objects of this survey are all companies from various industries consisting of the manufacturing sector; construction; service; transportation, storage, communication, and others. Furthermore, the World Bank produces sample frames from various sources, such as country statistical offices and other government agencies such as tax authorities or business licenses. In some cases, company lists are obtained from business associations or marketing databases (Damayanti & Supramono, 2019).

The population of this study was 95 countries with samples using purposive sampling, namely with the criteria of companies with government ownership of more than 50%, having tax audit frequency data and sales growth, and having information on the existence of external auditors, so that a sample of 74 countries with a total of 335 companies obtained with government ownership.

Variable Measurement

This research has a dependent variable, independent variable, and moderating variable. The dependent variable in this study is tax compliance in government-owned companies in the countries that are respondents to the World Bank data, which is measured using an ordinal scale. At the same time, the independent variable contained in this study is sales growth. The moderating variable in this study is the external auditor.

Tax compliance was measured using the question: "Over the past year, how many times was this company inspected by a tax official or asked to meet with a tax official?" The Organization for Economic Co-operation and Development (2014) reveals that companies that are audited more often by tax officials are more likely to have tax-related problems. In addition, Kirchler et al. (2008) and Mebratu (2016) also suggest that a tax audit is a means to ensure tax compliance. Thus, a tax audit is an appropriate proxy for tax compliance.

The independent variable in this study is sales growth as measured by the question: "In fiscal year, what was this establishment's total annual sales for all products and services?" On the moderating variable, the external auditor is measured by the question, "In fiscal year, did this establishment have its annual financial statements checked and certified by an external auditor?"

The control variable used in this study is the company's age because (Kirchler, 1999) shows that mature companies show greater tax compliance than new companies. The effectiveness of law enforcement also has a significant effect on tax compliance (Wilhelm, 2002). In countries with effective law enforcement, taxpayers tend to comply with tax regulations. The effectiveness of law enforcement is measured by using respondents' perceptions of the fairness of the legal system as well as by the level of corruption. The Corruption Perception Index (CPI) published by Transparency International is used as a country-level proxy for the level of corruption. The measurement of this research variable is in table 1 as follows.

TABLE 1
VARIABLE MEASUREMENT

Variable	Measurement
Tax Compliance	Over the past year, the number of times the company was inspected by a tax official or asked to meet with a tax official. This variable is measured by three categories of answers, namely 1 = no compliance (if the company is audited by the tax officer for more than 30 days), 2 = partial compliance (if the company is audited by the tax officer for less than 30 days) and 3 = full compliance (if the company has never been checked by a tax officer).
Sales Growth	Real annual sales growth is measured as the percentage change in sales between the last completed fiscal year and the previous period. $\frac{1}{t} * \frac{d2' - n3'}{(d2' + n3')/2} * (100)$ t is the number of years between the current period and the previous period, and d2' and n3' are the deflated values of the variables d2 and n3.
External Auditor	The company has reviewed and approved its annual financial statements by external auditors for the fiscal year. This variable is measured by a dummy variable, if an external auditor audits the financial statements, it will be assigned a number 1, but if the financial statements have not been audited by an external auditor, it will be assigned a number 0.
Company Age	Company age in 2021.
Perception of Legal Certainty	Taxpayers' perception that the government system is fair. There are four categories of answers, namely, 1 = strongly disagree, 2 = tend to disagree, 3 = tend to agree, and 4 = strongly agree.
Corruption Level	Corruption Perception Index (CPI) score was published by Transparency International.

Data Collection and Analysis Technique

The source of data used in this study is secondary data. Data were collected from World Bank data and processed using data according to the needs of this research variable.

The data collected was descriptive statistics and analysis using Ordered Logistic Regression (OLR). Descriptive statistics are needed to identify the sample and obtain an additional analysis of the research results. The analytical method used is to use OLR to test hypotheses 1 and 2 in the entire sample of this study. OLR is a regression model used to test the effect of the independent variable on the dependent variable, where the dependent variable is a variable with an ordinal scale. In this study, the dependent variable, namely tax compliance, was measured using three categories: full compliance, partially compliant, and non-compliant; therefore, it is feasible to use OLR as an analytical tool. The structural equation model used in this study is:

$$TAX_{it} = \beta0 + \beta1GROWTH_{it} + \beta2AGE + \beta3PER + \beta4COR + \varepsilon \quad (1)$$

$$TAX_{it} = \beta0 + \beta1GROWTH_{it} + \beta2AUD_{it} + \beta3GROWTH \times AUD_{it} + \beta4AGE + \beta5PER + \beta6COR + \varepsilon \quad (2)$$

where: TAX : Tax Compliance
GROWTH : Sales Growth
AUD : External Auditor
AGE : Company Age
PER : Perception of Legal Certainty
COR : Corruption Level

OLR does not require some classical assumption tests, namely normality test, heteroscedasticity test, multicollinearity test, autocorrelation test, linearity test, univariate and multivariate outlier tests such as linear regression using parametric data. For the robustness test, this study also uses linear regression to test hypothesis 1 and hypothesis 2. This study uses a significance of 5% (0.05). If the p-value < α, then hypothesis 1 is accepted. In hypothesis 2, if the test resulting from the interaction of sales growth and external auditors on tax compliance is a negative value, then the external auditor's moderating variable weakens the influence of the sales growth variable with the tax compliance variable, and vice versa.

RESULTS

Descriptive Statistics

The results of descriptive statistical data processing in table 2 reveal that the level of tax compliance in government-owned companies with full compliance is 5 companies, partially compliant are 329 companies, and those that are not compliant are 1 company with 335 data processed. Table 2 also explains that there are 124 companies with low sales growth, 81 with medium sales growth, and 130 with high sales growth. In the external audio variable, 67 companies do not have external auditors, and 268 companies have external auditors.

TABLE 2
DESCRIPTIVE STATISTICS

Variable	Tax Compliance			Total
	No Compliant	Partially Compliant	Fully Compliant	
Sales Growth				
Low	0	120	4	124
Medium	0	80	1	81
High	1	129	0	130

Variable	Tax Compliance			Total
	No Compliant	Partially Compliant	Fully Compliant	
External Auditor	1	66	0	67
No	0	263	5	268
Yes				
Total	1	329	5	335

Notes: Low sales growth: < US$100,000,000; medium: US$100,001-1,000,000,000; height: > US$1,000,000,001

Simultaneous Test, Model Fit, and Coefficient of Determination

Table 3 shows the data processing results; it is known that the Chi-Square value is 19.573 and the sig value is 0.002 < 0.05, which means at the 95% confidence level, it can be concluded that the model with independent variables is better than without independent variables. Table 3 also shows the Chi-Square Pearson value of 179.168 and deviance of 45.994 with a sig value of both 1.000 > 0.05, which means that at the 95% confidence level, it can be concluded that the regression model used matches the observation data.

Furthermore, data processing results show that the R-Square approach with various methods is known to have the largest Nagelkerke value with a value of 0.319 or 31.9%. It can be concluded that the independent variable used in the model affects the dependent variable by 31.9%, and the remaining 68.1% is influenced by other variables outside the research model.

TABLE 3
MODEL FITTING INFORMATION, GOODNESS-OF-FIT, AND PSEUDO R-SQUARE

	Chi-Square	**Sig.**	**R-Square**
Model Fitting Information	19.573	0.002	
Goodness-of-Fit			
Pearson	179.168	1.000	
Deviance	45.994	1.000	
Pseudo R-Square			
Cox and Snell			0.057
Nagelkerke			0.319
McFadden			0.299

Source: data processing output with SPSS, 2022.

Correlation Test

Based on the Spearman correlation table (see table 4), the sales growth variable has a weak correlation with the tax compliance variable. Still, it is significant, while the external auditor variable is not significantly correlated. The control variables of firm age and CPI scores show no significant correlation, while perceptions of legal certainty have a weak but significant correlation. Table 4 also shows that there is no high correlation coefficient, which indicates that there is no multicollinearity problem. Thus, all variables can be tested using ordinal logit analysis.

TABLE 4
SPEARMAN CORRELATION

Variable	(1)	(2)	(3)	(4)	(5)	(6)
Tax Compliance	1.000					
Sales Growth	-0.108^{*}	1.000				
	0.048					
External Auditor	0.100	0.065	1.000			
	0.066	0.239				
Age	0.046	0.021	0.104	1.000		
	0.404	0.696	0.056			
Perception of Legal Certainty	-0.126^{*}	0.188^{**}	-0.031	-0.055	1.000	
	0.021	0.001	0.567	0.315		
Corruption Level	-0.077	-0.177^{**}	0.178^{**}	0.065	-0.071	1.000
	0.158	0.001	0.001	0.235	0.196	

*Source: data processing output with SPSS, 2022. *p < 0.05; **p < 0.01*

Partial Test and Moderation Test

The regression test results using Ordered Logistic Regression (OLR) show that the sales growth variable has no effect on corporate tax compliance, as evidenced by the value of sig. of 0.128 > 0.05, so H1 is rejected. The regression test results on the moderating variable also using Ordered Logistic Regression (OLR) show that the moderating variable, namely the presence of an external auditor strengthens the effect of sales growth on corporate tax compliance, as evidenced by a sig value of 0.081 < 0.10 so that H2 is accepted.

TABLE 5
PARTIAL TEST AND MODERATION TEST

Variabel	Partial Test		Moderation Test (MRA)	
	Wald	Sig.	Wald	Sig.
Sales growth	2.311	0.128	5.057	0.025
Moderating (interaction of sales growth and external auditor)			3.054	0.081*
Control variable:				
Age	2.909	0.088	2.672	0.102
Perception of legal certainty	2.843	0.092	2.769	0.096
Corruption level	3.131	0.077	4.976	0.026

Source: data processing output with SPSS, 2022. **p < 0.01*

DISCUSSION

This study examines the effect of sales growth on tax compliance. It examines the effect of the presence of external auditors strengthening or weakening sales growth on tax compliance using 355 sample companies in 74 countries from the World Bank Company Survey. The results of data processing in this study indicate that sales growth does not affect tax compliance in government-owned companies, as evidenced by the sig value of 0.128 > p-value 0.05. Based on data processing results, higher sales growth does not affect companies with government ownership to carry out tax compliance. This study's results differ from research conducted by Laksono (2021), which states that sales growth has a positive effect on tax compliance. In companies with government ownership, it is possible that increased company profits do not accompany increased sales because of the high burden the company bears on government ownership.

The size of the profit will affect the payment of taxes, while the high or low sales growth will not affect the level of profit so that it will not affect the size of the tax that must be paid. It can be concluded that sales growth does not affect tax compliance in companies with government ownership. This is in line with Yustrianthe & Fatniasih's (2021) research, which states that sales growth does not affect tax compliance as measured by tax avoidance.

The second hypothesis, based on data processing results, is accepted; namely, the external auditor variable strengthen the effect of sales growth on tax compliance in government-owned companies. The results of this study are in line with the research of Saputro (2017), which states that the behavior of taxpayers when external auditors carry out tax audits has increased tax payment compliance. This can be caused by external auditors in companies with government ownership, to ensure that regulations (in the event of accounting policies) have been implemented and contribute to the improvement of Corporate Governance (Ojo, 2011); in this case, external auditors in state-owned companies have a responsibility to help the government increase tax revenues. Kovermann & Velte (2019) states that external auditors can evaluate the recognition, measurement, and disclosure of tax-related items (such as tax expense and deferred tax) in financial statements.

CONCLUSIONS

Based on the results of the research that has been carried out, it can be concluded that the research results are not following hypotheses 1; namely, the sales growth variable does not have a positive influence on tax compliance in government-owned companies, while hypothesis 2 is in accordance with the results of the study that the moderating variable; namely external presence, strengthens the influence of sales growth on tax compliance in SOE companies.

Previous research on tax compliance tends to focus on services from the tax authorities, tax agency regulations, and taxpayer literacy (Bone et al., 2022; Sebayang & Lubis, 2022; Dewi & Pravitasari, 2022; Ratnawati & Rizkyana, 2022), while the sample in the previous study used a sample of individuals and companies listed on the stock exchanges of each country (Kuntari et al., 2020). So this study complements and expands the literature on tax compliance in SOE companies and has a broad scope using cross-country analysis with 74 countries. Based on the conclusions of the research on theoretical implications, applied implications are developed, which are expected to contribute to policymakers, especially in companies with government ownership and tax actors as stakeholders in the formation of tax regulations. This research is expected to be used as a consideration for the government in improving tax compliance that has been running, such as supervising companies under government ownership.

The limitation of this study is the existence of an external auditor is not known whether the external auditor is an obligation that exists in the company under government ownership or is allowed to be an option in the presence of an external auditor. So it is hoped that further research can find out whether the existence of an external is an obligation and whether it has an effect on tax compliance.

REFERENCES

Alm, J., & McClellan, C. (2012). Tax Morale And Tax Compliance From The Firm’s Perspective. *Kyklos*, *65*(1), 1–17.

Bone, H., Indriani, D., & Mulawarman, U. (2022). Jurnal Akun Nabelo : Jurnal Akuntansi Netral , Akuntabel , Objektif Volume 5 / Nomor 1 / Juli 2022 Jurusan Akuntansi FEB Universitas Tadulako Pengaruh Kepercayaan Dan Love Of Money Terhadap Kepatuhan Pajak Sukarela Dan Kepatuhan Pajak Paksaan Wajib Pajak. *Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabelm Obejktif, 5*, 780–792.

Botlhale, E.K. (2020). Corporate Governance In State-Owned Enterprises In Lesotho. *Social Responsibility Journal*, *17*(3), 429–443.

Braithwaite, V. (2003). *Taxing Democracy*. Ashgate Publishing.

Damayanti, T.W., & Supramono, S. (2019). Women In Control And Tax Compliance. *Gender in Management*, *34*(6), 444–464.
Dewi, W.D.N., & Pravitasari, D. (2022). Pengaruh Kualitas Pelayanan, Pemeriksaan Pajak, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Restoran di Kota Blitar. *Jurnal Edukasi*, *10*, 37–48.
Dewinta, I.R., & Setiawan, P.E. (2016). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, *14*(3), 1584–1615.
Diharja, F., & Rossieta, H. (2014). Analisis Pengaruh Kepemilikan Pemerintah dan Kompetisi Pasar Terhadap Kinerja Perusahaan Terbuka di Indonesia. *Jurnal Akuntansi Universitas Indonesia*.
Dittenhofer, M. (2001). Performance Auditing In Governments. *Managerial Auditing Journal*, *16*(8), 438–442.
Farouq, M. (2018). *Hukum Pajak di Indonesia*. Edisi Pertama. Perpustakaan Nasional: Katalog dalam Terbitan (KDT). Penerbit Kencana.
Hasseldine, D.J., & Bebbington, K.J. (1991). Blending Economic Deterrence And Fiscal Psychology Models In The Design Of Responses To Tax Evasion: The New Zealand Experience. *Journal of Economic Psychology*, *12*(2), 299–324.
Iswari, P., Sudaryono, E.A., & Widarjo, W. (2019). Political Connection And Tax Aggressiveness: A Study On The State-Owned Enterprises Registered In Indonesia Stock Exchange. *Journal of International Studies*, *12*(1), 79–92.
James, S., & Alley, C. (2009). Tax Compliance, Self-Assessment And Tax Administration. *Journal of Finance and Management in Public Services*, *2*(2), 27–42. Retrieved from http://hdl.handle.net/10036/47458
Kim, J.H., & Im, C.C. (2016). Corporate Tax Avoidance in SME: The Effect of Listing. *International Journal of U- and e-Service, Science and Technology*, *9*(6), 283–294.
Kirchler, E. (1999). Reactance To Taxation: Employers' Attitudes Towards Taxes. *Journal of Socio-Economics*, *28*(2), 131–138.
Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced Versus Voluntary Tax Compliance: The "Slippery Slope" Framework. *Journal of Economic Psychology*, *29*(2), 210–225.
Kovermann, J., & Velte, P. (2019). The Impact Of Corporate Governance On Corporate Tax Avoidance—A Literature Review. *Journal of International Accounting, Auditing and Taxation*, *36*, 100270. https://doi.org/10.1016/j.intaccaudtax.2019.100270
Kuntari, Y., Nurdhiana, Suhaji, & Aldo, F. (2020). Tax Compliance of Individual Taxpayers in Telecommunication State Owned Enterprises (SOEs). *International Conference on Business, Economics and Governance (ICBEG)*, *53*(9), 1689–1699.
Laksono, S.A. (2021). *Pengaruh Financial Distress, Pertumbuhan Penjualan, Dan Koneksi Politik Terhadap Tax Compliance*. Skripsi. Jakarta: FEB Usakti.
Lois, P., Drogalas, G., Karagiorgos, A., & Chlorou, A. (2019). Tax Compliance During Fiscal Depression Periods: The Case of Greece. *EuroMed Journal of Business*, *14*(3), 274–291.
Mahanani, A., Titisari, K.H., & Nurlaela, S. (2017). Pengaruh Karateristik Perusahaan, Sales Growth, dan CSR Terhadap Tax Avoidance. *Seminar Nasional IENACO*, pp. 732–742.
Mas'ud, A., Aliyu, A.A., & Gambo, E.M.J. (2014). Tax Rate And Tax Compliance in Africa. *European Journal of Accounting Auditing and Finance Research*, *2*(3), 22–30.
Mebratu, A.A. (2016). Impact of Tax Audit On Improving Taxpayers Compliance: Emperical Evidence From Ethiopian Revenue Authority At Federal Level. *International Journal of Accounting Research*, *2*(12), 1–19.
Mzenzi, S.I., & Gaspar, A.F. (2015). External Auditing and Accountability in the Tanzanian Local Government Authorities. *The Eletronic Library*, *30*(6/7), 681–702.
Ojo, M. (2011). The Role of External Auditors in Corporate Governance: Agency Problems and the Management of Risk. *SSRN Electronic Journal*, pp. 1–18.

Oktamawati, M. (2017). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage, Pertumbuhan Penjualan, Dan Profitabilitas Terhadap Tax Avoidance. *Jurnal Akuntansi Bisnis, 15*(1), 23–40.

Olayinka, O.M., Oluyombo, O., & Godwin, O.E. (2018). Tax Compliance And Government Revenue Growth In Nigeria. *Lapai International Journal of Administration*, *1*(2), 245–253.

Prawati, L.D., & Hutagalung, J.P.U. (2020). The Effect of Capital Intensity, Executive Characteristics, and Sales Growth on Tax Avoidance. *Journal of Applied Finance & Accounting*, *7*(2), 1–8.

Ratnawati, J., & Rizkyana, S. (2022). Pengaruh Kesadaran Wajib Pajak, Pemahaman Perpajakan Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, *13*(1), 38–49.

Samsudin, R.S., Abdul-Jabbar, H., & Alshir'ah, A.F. (2016). Determinants of Sales Tax Compliance in Small and Medium Enterprises in Jordan: A Call For Empirical Research. *World Journal of Management and Behavioral Studies*, *4*(1), 41–46. Retrieved from https://www.researchgate.net/publication/303921268

Saputro, G.R. (2017). Peran Auditor Eksternal Dalam Meningkatkan Kepatuhan Pembayaran Pajak Daerah. *Assets: Jurnal Akuntansi Dan Pendidikan*, *6*(2), 117.

Schmolders, G. (1959). Fiscal Psychology: A New Branch of Public Finance. *National Tax Journal*, *12*, 340–345.

Sebayang, D.S., & Lubis, R.H. (2022). The Effect of The Imposition of Administrative Sanctions , Taxpayer Awareness, and The Implementation of E-Samsat On The Level of Motor Vehicle Tax Compliance in North Sumatera Province Pengaruh Pengenaan Sanksi Administratif , Kesadaran Wajib Pajak, da. *Formosa Journal of Multidisciplinary Research (FJMR)*, *1*(2), 155–168.

Sokol, D.D. (2009). Competition and Comparative Corporate Governance of State-Owned Enterprises. *Brigham Young University Law Review*, *2009*(6), 1713–1812.

Song, Z., Nahm, A., & Zhang, Z. (2015). The Value Of Partial State Ownership In Publicly Listed Private Sector Enterprises: Evidence From China. *Post-Communist Economies*, *27*(3), 336–353.

Suhardianto, N., & Nurjanah, R.M. (2021). Association of Corporate Governance and Tax Compliance of Indonesia State-Owned Enterprises. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, *6*(1), 1020–1036.

Suwiknyo, E. (2017). *Puluhan BUMN Belum Setor Pajak*. Finansial Bisnis. Retrieved February 21, 2022, from https://finansial.bisnis.com/read/20170406/309/643331/puluhan-bumn-belum-setor-pajak

Wilhelm, P.G. (2002). International Validation Of The Corruption Perceptions Index: Implications For Business Ethics and Entrepreneurship Education. *Journal of Business Ethics*, *35*(3), 177–189.

Yustrianthe, R.H., & Fatniasih, I.Y. (2021). Pengaruh Pertumbuhan Penjualan, Leverage, dan Profitabilitas Terhadap Tax Avoidance (Pada perusahaan manufaktur yang terdaftar di BEI periode 2015-2019). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, *5*(2), 364–382.

Zuna, H.R. (2001). The effects of corporatisation on political control. In T. Christensen, & P. Lægreid (Eds.), *New Public Management* (pp. 121–144). Aldershot: Ashgate.