Determinants of Taxpayer Ethical Behavior in Tax Avoidance and Evasion: Strategies for Mitigation

Devid Putra Arda[1]*, Yusuf[2]

AFFILIATION:
[1]Sekolah Tinggi Ilmu Ekonomi Ganesha, Jakarta, Indonesia
[2]Faculty of Economics and Business, Universitas Pamulang, Indonesia

*CORRESPONDENCE:
davidardazhaqy@gmail.com

THIS ARTICLE IS AVAILABLE IN:
https://ojs.unud.ac.id/index.php/jiab

DOI:
10.24843/JIAB.2024.v19.i02.p05

CITATION:
Arda, D. P. & Yusuf. (2024). Determinants of Taxpayer Ethical Behavior in Tax Avoidance and Evasion: Strategies for Mitigation. *Jurnal Ilmiah Akuntansi dan Bisnis*, *19(1)*, 264-277.

ARTICLE HISTORY
Received:
March 17 2024

Revised:
June 1 2024

Accepted:
July 3 2024

Abstract

Research on tax avoidance and evasion in Indonesia and globally has produced inconsistent findings, raising concerns about their prevalence and ethical implications. This study explores the factors influencing taxpayer ethics and strategies to address tax avoidance and evasion through a systematic literature review. Analyzing 21 articles on tax avoidance, key determinants include Corporate Social Responsibility (CSR), Good Corporate Governance (GCG), profitability, and perceptions of the tax system, all of which significantly shape avoidance behavior. Similarly, 21 articles on tax evasion, including 18 focused on its determinants, highlight the roles of fairness perceptions, taxpayer knowledge, and law enforcement. Strategies to mitigate evasion emphasize GCG to enhance transparency and accountability, stronger law enforcement, and improved fairness to build trust and legal certainty. These findings offer valuable insights for policymakers and tax administrators, providing a foundation for developing effective compliance and enforcement strategies to reduce unethical tax practices.

Keywords: tax avoidance, tax evasion, determinant, strategies for overcoming

Introduction

Taxes play a vital role in supporting a country's development and welfare by serving as a primary source of revenue. In Indonesia, the national tax law, which has been in place for several years, mandates compliance from all members of society (Nadia et al., 2021). Public awareness of the importance of tax payments is essential, as tax revenue directly contributes to improving societal welfare. However, various factors influence the effectiveness of tax collection, with taxpayer awareness being a key determinant (Ma'ruf & Mustikasari, 2018).

Research has shown that while attitudes and government services do not significantly affect taxpayer awareness, factors such as motivation and the imposition of sanctions play an important role (Gani, 2022). Effective and stringent tax sanctions, adequate legal protections for taxpayers, and modern tax administration systems have been identified as critical influences on taxpayer ethical behavior (Cahyasari & Michael, 2023; Chandra, 2022). In this context, Indonesia has adopted electronic systems, including e-registration, ebilling, e-filing, and self-assessment, to facilitate tax compliance (Sukiyaningsih, 2020). These systems aim to simplify tax processes and reduce administrative burdens on the government while promoting compliance (Pratiwi & Prabowo, 2019).

Despite these advancements, challenges persist. According to Damopolii et al. (2021), the self-assessment system, while intended to empower taxpayers, can also provide opportunities for tax avoidance and evasion, particularly when taxpayers perceive convenience and confidence in exploiting system loopholes. This issue is exacerbated when the mechanisms for tax payment and deposit are not well-aligned, enabling profit-oriented individuals or businesses to engage in unethical tax practices.

Although Indonesia has seen an increase in tax revenue from 2018 to 2023 (Vivian, 2023), there remains a disconnect between state spending and public perception of the benefits derived from taxes. This disconnect weakens public awareness and understanding of the importance of fulfilling tax obligations (Mujiyati et al., 2018). For many taxpayers, taxes are seen as a burden that reduces business income, motivating them to minimize payments through avoidance or evasion.

Tax avoidance involves strategies that exploit legal loopholes, while tax evasion constitutes illegal actions in violation of tax laws. While tax evasion is unequivocally unethical due to its illegality, tax avoidance exists in a gray area and may be considered ethical in certain circumstances if it aligns with personal or corporate interests. However, cases like PT Extel Communication, where tax returns were falsely reported, highlight the importance of maintaining objectivity and adhering strictly to legal and ethical standards (Gunawan, 2021; Rohman, 2020).

Corporate Social Responsibility (CSR) has been found to influence tax behavior significantly. Companies with strong CSR commitments are less likely to engage in tax avoidance, as they have sufficient resources to meet tax obligations while maintaining continuous CSR activities (Tjondro & & Maria Katopo, 2016). Research by Herianti & Ritnawati (2021) supports this, revealing that CSR significantly reduces the likelihood of tax avoidance, with earning performance further strengthening this relationship. Similarly, Dilinanda & Laturette (2023) found that CSR initiatives positively affect the reduction of tax avoidance, as companies often use CSR to address or offset organizational shortcomings.

Additionally, the intensity of tax audits plays a crucial role in deterring tax evasion. According to Winarsih (2018), a higher likelihood of fraud detection due to rigorous auditing significantly reduces tax evasion. This underscores the importance of robust enforcement mechanisms in ensuring compliance and ethical taxpayer behavior.

Numerous studies have examined the topic of tax avoidance, yet their findings often diverge. For instance, Chasbiandani et al. (2019) observed that a higher proportion of independent commissioners positively influences tax avoidance, suggesting an increased likelihood of such practices. In contrast, Trisnawati & Ernandi (2021) reported an opposing relationship, finding that a greater number of independent commissioners is associated with reduced tax avoidance. These contradictory findings underscore the complexity of the relationship between governance structures and tax practices, warranting further exploration.

Tax knowledge also plays a pivotal role in shaping taxpayer behavior concerning tax evasion. While some studies suggest that increased tax knowledge may heighten the likelihood of evasion (Pratama, 2017), others argue that it reduces such behavior (Saragih

& Putra, 2021). These conflicting results highlight the multifaceted nature of tax compliance and evasion, emphasizing the need for a comprehensive literature review to identify overarching patterns and themes.

Tax compliance reflects a complex interplay between moral principles and legal obligations. Historically, research on compliance has been grounded in economic deterrence models, which focus on penalties and enforcement as primary motivators. However, an increasing body of evidence highlights the significance of taxpayer ethics in influencing tax-related behaviors (Alm & Torgler, 2011). The ethical foundation of taxation is rooted in the social contract between citizens and the government, where taxpayers contribute to public goods and services for the collective benefit of society. This relationship establishes moral obligations that extend beyond mere legal adherence (Wenzel, 2005).

Tax morale, defined as the intrinsic motivation to pay taxes, plays a critical role in compliance behavior and reflects broader ethical considerations. Research consistently demonstrates that individuals with stronger ethical convictions exhibit higher levels of compliance, irrespective of enforcement measures. Murphy (2008) found that taxpayers who perceive tax evasion as morally wrong are less likely to engage in non-compliant behaviors, even when the risk of detection is minimal.

Despite the global importance of this topic, studies exploring the ethical dimensions of taxpayer behavior in Indonesia remain limited. This study seeks to address this gap by identifying factors that influence ethical taxpayer behavior concerning tax avoidance and evasion. It also proposes strategies to mitigate these practices. By deepening our understanding of these factors, this research aims to provide valuable insights for policymakers seeking effective solutions to reduce tax avoidance and evasion.

Research Method

This study employs a systematic literature review (SLR) methodology, a rigorous research process that follows a structured plan to address specific research questions. Dewey & Drahota (2016) define SLR as a methodical approach that ensures the comprehensive and reproducible identification, evaluation, and synthesis of relevant studies. This approach involves careful planning, including the use of targeted search strategies, detailed documentation of keywords, database selections, search platforms, and the time periods covered.

The review process for this study adheres to the three-stage framework outlined by Santis et al. (2018). The initial stage involved searching for relevant references within the Springer database (Springer Link) for articles published over the past decade (2014–2024). The search utilized the keywords “((corporate or individual) AND (tax avoidance/evasion OR tax avoidance OR tax evasion) AND (behavior OR ethics OR factors) AND (taxation)),” yielding 1,520 articles. The articles were then filtered based on predefined inclusion and exclusion criteria to ensure relevance and quality.

Inclusion criteria required that articles: 1) be peer-reviewed research studies, 2) be written in English, and 3) focus on corporate or individual tax avoidance or evasion. Exclusion criteria eliminated articles that: 1) were not research-based, 2) were not written in English, or 3) did not directly address corporate or individual tax avoidance or evasion.

The review process was conducted manually with the aid of Mendeley to organize and manage relevant references. Quality selection was guided by four primary criteria: topic relevance, research methodology quality, citation impact, and journal reputation. Topic relevance was determined by assessing alignment between the research focus and the subject of tax avoidance or evasion. Methodological quality was evaluated based on the clarity of the research design, robustness of data analysis, and validity of findings. Citation impact served as an indicator of academic influence, while journal reputation was determined by established rankings.

Subsequently, the articles were analyzed by examining their titles and abstracts for alignment with the research topic. Of the initial 1,520 articles, 14 were excluded for not being in English, and 1,170 were excluded for not being research-based, leaving 336 articles. Further review eliminated 183 articles that did not focus on corporate tax avoidance or evasion and 112 that addressed unrelated themes. Ultimately, 41 articles met all criteria and were selected as the foundation for this research.

These 41 articles were divided among the authors, who evaluated their relevance and synthesized their findings into systematic academic narratives. This process aimed to ensure that the selected studies were presented with precision and clarity, enabling readers to derive maximum insight and benefit from the research. The resulting synthesis provides a comprehensive and reliable foundation for understanding the factors influencing tax avoidance and evasion.

Result and Discussion

Over the past decade, the number of articles on tax avoidance and evasion published in Springer-affiliated journals reached its highest point in 2019, with 49 publications, and has consistently exceeded 30 articles annually since then. This trend reflects growing academic interest in taxation issues, particularly those related to tax avoidance and evasion.

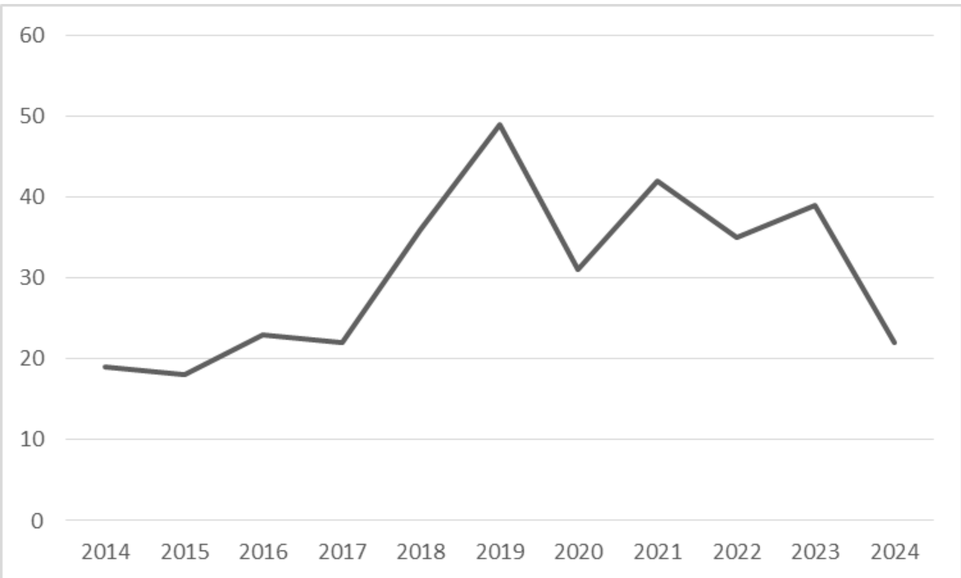

Figure 1. Articles per Year

The increase in research activity can be partially attributed to evolving policy landscapes and the economic repercussions of the COVID-19 pandemic. The pandemic caused significant disruptions to global economies, placing substantial financial strain on many companies. In response to these challenges, firms adopted various strategies to sustain their operations, including measures aimed at maintaining cash flow through tax avoidance.

Tax avoidance has been identified as a critical tool for financially distressed companies to reduce costs and improve liquidity, enabling them to navigate periods of economic uncertainty. This approach, while often controversial, underscores the role of taxation strategies in supporting corporate survival during crises (Ariff et al., 2023).

The selected articles were further classified based on their academic impact, as indicated by the number of citations on Google Scholar (as of June 16, 2024). The most cited article is by Lanis & Richardson (2015), with 481 citations, followed by Law & Mills (2017), with 303 citations. Lanis & Richardson (2015) discuss how more socially responsible firms are likely to engage in less tax avoidance, whereas Law & Mills (2017) find that managers with military experience pursue less tax avoidance than other managers. The Top 10 Articles by citation count are listed in Table 1.

Table 1. Top 10 Articles with Highest Citation

No	Title	Citation	Source
1	Is Corporate Social Responsibility Performance Associated with Tax Avoidance?	481	**(Lanis & Richardson, 2015)**
2	Military experience and corporate tax avoidance	303	**(Law & Mills, 2017)**
3	Tax Avoidance as a Sustainability Problem	249	**(Bird & Davis-Nozemack, 2018)**
4	Societal trust and corporate tax avoidance	168	**(Kanagaretnam et al., 2018)**
5	Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality	167	**(Payne & Raiborn, 2018)**
6	Taxes, corruption, and entry	159	**(Belitski et al., 2016)**
7	Financial constraints and firm tax evasion	123	**(Alm et al., 2019)**
8	40 years of tax evasion games: a meta-analysis	98	**(Alm & Malézieux, 2021)**
9	Tax evasion, technology, and inequality	93	**(Alm, 2021)**
10	Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants	82	**(West, 2018)**

In recent years, the study of tax evasion and avoidance has undergone a significant transformation, expanding to include ethical, social, and technological dimensions in addition to traditional economic analyses. This shift reflects the increasing recognition of the multidimensional nature of tax behavior. Contemporary research demonstrates a departure from conventional economic frameworks toward integrated approaches that consider ethical principles, technological advancements, and environmental implications.

The methodological diversity in the literature is noteworthy. West (2018) develops theoretical frameworks exploring the responsibilities of accountants in multinational tax avoidance, while Law & Mills (2017) employ empirical methods to examine the impact of combat experience on tax avoidance. Alm & Malézieux (2021) provide a comprehensive meta-analysis of four decades of experimental research on tax evasion games. Bird & Davis-Nozemack (2018) introduce a novel perspective by framing tax avoidance as a sustainability issue, linking tax ethics with broader environmental, social, and governance (ESG) considerations. This approach marks a paradigm shift from traditional economic assessments to more holistic evaluations of tax behavior.

Governments and taxpayers often hold divergent perspectives on taxation. While governments prioritize maximizing revenue to finance public activities, taxpayers tend to focus on minimizing their tax liabilities to protect personal or corporate profits. This divergence can lead to tax avoidance or evasion, with taxpayers exploiting legal loopholes to reduce their obligations (Lubis et al., 2023; Pramana & Hermawan, 2022). While tax avoidance is generally considered legal, it often blurs the line into illegality, underscoring the importance of ethical considerations in taxation, particularly in Indonesia (Hertiningtyas & Yustina, 2021).

Romario & Rahmanto (2023) suggest that perceptions of poor tax management contribute to the belief that tax avoidance is ethical. Similarly, Kemme et al. (2020) find that in countries with low tax morale, individuals are more likely to condone tax fraud. These findings highlight the critical role of ethical frameworks in shaping tax compliance behavior. West (2018) examines the application of virtue ethics in the accounting profession, while Lanis & Richardson (2015) identify a strong link between corporate social responsibility (CSR) performance and tax avoidance. Payne & Raiborn (2018) further contextualize tax avoidance as a moral dilemma involving multiple stakeholders, emphasizing its ethical implications.

Institutional factors also play a pivotal role in influencing tax behavior. Belitski et al. (2016) explore the interplay between taxes, corruption, and business entry, while Kanagaretnam et al. (2018) reveal the impact of societal trust on corporate tax practices. These studies underscore the importance of institutional and social contexts in shaping compliance decisions.

Firms with robust CSR practices are less likely to engage in tax avoidance, viewing tax payments as integral to their CSR activities. Research by from Zeng (2019), Chouaibi et al. (2021), Abid & Dammak (2021), and Li et al. (2022) supports this link, demonstrating that CSR-oriented companies prioritize ethical tax practices. Family businesses exhibit distinct behaviors compared to non-family firms, particularly regarding tax strategies. Studies by (Alstadsæter et al., 2019; Niu et al., 2024) suggest that family firms are less inclined toward aggressive tax planning due to their long-term focus and concern for reputation. Altruistic motives and the desire to maintain positive relationships with tax authorities further enhance tax compliance among family-controlled enterprises (Kuo, 2022).

The implementation of effective Good Corporate Governance (GCG) mechanisms can mitigate tax avoidance, enhance the reliability of corporate information, and provide value to stakeholders. Research by Trisnawati & Ernandi's (2021) indicates that independent commissioners, institutional ownership, and audit committees—key components of GCG—reduce tax avoidance practices. However, high corporate profitability often correlates with increased tax avoidance, as companies seek refunds and audits to optimize their tax positions (Djolafo, 2022; Trisnawati & Ernandi, 2021). Ilham et al. (2022) further note that tax avoidance is frequently employed to maximize profits by lowering tax burdens.

Contrasting evidence suggests that GCG implementation does not always curb tax avoidance. Idzniah & Bernawati (2020) argue that improved GCG may inadvertently increase tax evasion tendencies, as better governance structures provide firms with sophisticated strategies to exploit tax loopholes. Widuri et al. (2019) similarly find that institutional ownership, executive compensation, and leadership characteristics positively influence tax avoidance. Profitability, often measured by returns on assets, remains a key driver of such practices.

The influence of technology on tax behavior has emerged as a critical area of study in recent years. Alm (2021) provides groundbreaking insights into how technological advancements impact inequality and opportunities for tax evasion, raising important considerations for researchers and policymakers. Tazkiyannida & Hidayatulloh (2023) found that perceptions of a disorganized tax system undermine taxpayers' confidence in fulfilling their obligations, increasing the likelihood of tax evasion. Supporting this view, Fajarwati (2023) emphasized that a well-structured tax system discourages unethical behavior, while Rachmadeka & Andayani (2021) demonstrated that when tax systems are effective and facilitate compliance, tax evasion is deemed unethical due to the absence of justification for such violations.

Strong audit standards and ethical corporate behavior also play essential roles in mitigating tax evasion. Benkraiem et al. (2021) found that while audits reduce evasion, corporate ethical behavior exerts an even stronger deterrent effect, particularly during periods of economic instability such as the global financial crisis. This underscores the importance of fostering ethical norms alongside enforcement mechanisms.

Tax justice is a key determinant in shaping ethical perceptions of tax evasion. Pratiwi & Prabowo (2019) and Ariyanto et al. (2020) found that the Directorate-General of Taxation's (DJP) implementation of a fair tax system negatively influences taxpayers' views of evasion, as justice in taxation is closely linked to the perceived benefits of government spending. Rashid (2020) further revealed that enhanced perceptions of justice and robust law enforcement initiatives reduce tax evasion. Conversely, perceptions of corruption, discrimination, and legal inequity erode compliance, increasing evasion rates. Mahmudah & Putri (2020) confirmed the significant role of justice and law enforcement in shaping taxpayers' ethical perspectives.

Tax knowledge significantly impacts compliance, often reducing taxpayers' inclination toward evasion. Saragih & Putra (2021) and Rantelangi & Majid (2018) demonstrated that individuals with higher tax knowledge are less likely to evade taxes, as they recognize the broader implications of their contributions. Owusu et al. (2019) found that tax-literate individuals often develop strong moral obligations and view evasion as unethical. However, other studies highlight the dual effect of tax knowledge. Mujiyati et al. (2018) and Rifani et al. (2019) suggest that increased tax knowledge can also equip taxpayers with the tools to exploit legal loopholes, thereby facilitating evasion. Kassa (2021) reported that without corresponding perceptions of justice and strong law enforcement, high levels of tax knowledge might lead to greater participation in evasion.

Perceptions of discrimination and inequality within the tax system also contribute to tax evasion. Rachmadeka & Andayani (2021) found that unequal treatment in tax regulations or enforcement fosters a sense of injustice, motivating evasion. Similarly, Khafizah et al. (2020) and Muslim et al. (2023) observed that excessive penalties might paradoxically incentivize evasion, as taxpayers perceive the system as overly punitive. Addressing these systemic inequities is essential to creating a fair and just tax system that encourages voluntary compliance.

Religious beliefs and personal attributes also influence tax compliance. Religious teachings that emphasize ethical behavior and social responsibility, such as those in Islam and Christianity, discourage dishonest practices, including tax evasion (Hidayat et al., 2023; Nurunnabi, 2018; Wang & Lu, 2021). In regions where such religious values are deeply ingrained, higher rates of compliance are observed. Personal attributes, including education, profession, and moral outlook, further shape tax behavior. Higher education levels are associated with better comprehension of tax regulations and increased compliance. Professional ethics, particularly among accountants and financial managers, also affect tax practices. For example, individuals with military backgrounds often demonstrate disciplined and ethical tax behavior, avoiding aggressive avoidance strategies (Kassa, 2021; Law & Mills, 2017).

Tax avoidance and tax evasion are harmful practices that undermine state finances and require effective, proactive strategies to address. A recurring theme in discussions of the determinants of these practices is the role of taxpayer awareness. Governments have sought to enhance this awareness through education, advocacy, and public campaigns emphasizing the importance of tax compliance and the consequences of non-compliance. However, the effectiveness of these efforts remains uncertain. It has been argued that the existing level of tax education may be adequate, raising questions about the necessity of further initiatives. The literature suggests that more advanced policy approaches, which incorporate institutional contexts, technological advancements, and ethical frameworks, are essential. Alm et al. (2019) highlight that financial constraints significantly influence corporate tax evasion behavior, underscoring the need for context-sensitive policy solutions. Similarly, West's (2018) emphasizes the importance of strengthening professional ethics frameworks and standards for accountants involved in tax practice.

One of the most promising strategies to address tax avoidance and evasion is the implementation of Good Corporate Governance (GCG). Practices such as robust board structures, institutional ownership, and enhanced transparency can reduce these behaviors by promoting accountability and ethical conduct (Hajar et al., 2023).

Additionally, effective tax enforcement and improved tax justice are critical. A transparent and equitable tax system can deter taxpayers from exploiting legal loopholes and gaps in information technology systems (Turaev, 2023). Strengthened law enforcement and equitable justice systems would provide greater security for both individuals and businesses. As Heriani (2023) notes, weak law enforcement and low perceptions of tax justice enable some businesses to evade taxes, with stricter sanctions often disproportionately applied to smaller firms lacking political connections. Conversely, firms with strong ties to government officials often evade such penalties.

To combat these issues, Rinaldi et al. (2023) recommend implementing policies such as sunset clauses and tax amnesty programs to optimize tax revenue collection. These measures, combined with structural reforms, could address persistent challenges in tax compliance.

Conclusion

Between 2018 and 2023, 21 articles on tax avoidance were identified, with 17 focusing on the determinants of taxpayer ethics in relation to avoidance practices. Factors such as Corporate Social Responsibility (CSR), GCG, firm profitability, and perceptions of the tax system significantly influence tax avoidance. However, effectively addressing these practices remains challenging, and further research is necessary to explore the interplay between these factors and tax avoidance behaviors. Similarly, 21 articles on tax evasion were reviewed, with 18 analyzed to identify key determinants, including the tax system, perceptions of fairness, tax knowledge, and law enforcement. These studies reveal the complex relationship between these factors and taxpayer behavior, highlighting the need for an integrated approach to policy development.

This study adopts a comprehensive perspective by examining the determinants of both tax avoidance and evasion. This integrated approach provides a more holistic understanding of the dynamics between taxpayer ethics, the tax system, and compliance behaviors. Recommended strategies include implementing GCG practices to enhance transparency and accountability, strengthening tax enforcement mechanisms, and improving tax justice to foster trust and legal certainty.

While this study focuses primarily on quantitative factors such as CSR, GCG, profitability, and perceptions of the tax system, future research should incorporate qualitative insights from taxpayers, tax authorities, and other stakeholders. Such an approach would provide a richer understanding of the nuanced and contextual factors influencing tax compliance attitudes and decision-making, ultimately leading to more effective solutions.

References

Abid, S., & Dammak, S. (2021). Corporate social responsibility and tax avoidance: the case of French companies. Journal of Financial Reporting and Accounting. https://doi.org/10.1108/JFRA-04-2020-0119.

Alm, J. (2021). Tax evasion, technology, and inequality. *Economics of Governance*, *22*(4), 321–343. https://doi.org/10.1007/s10101-021-00247-w

Alm, J., Liu, Y., & Zhang, K. (2019). Financial constraints and firm tax evasion. *International Tax and Public Finance*, *26*(1), 71–102. https://doi.org/10.1007/s10797-018-9502-7

Alm, J., & Malézieux, A. (2021). 40 years of tax evasion games: a meta-analysis. *Experimental Economics*, *24*(3), 699–750. https://doi.org/10.1007/s10683-020-09679-3

Alm, J., & Torgler, B. (2011). Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, *101*(4), 635–651. https://doi.org/10.1007/s10551-011-0761-9

Alstadsæter, A., Kopczuk, W., & Telle, K. (2019). Social networks and tax avoidance: evidence from a well-defined Norwegian tax shelter. *International Tax and Public Finance*, *26*(6), 1291–1328. https://doi.org/10.1007/s10797-019-09568-3

Ariff, A., Wan Ismail, W. A., Kamarudin, K. A., & Mohd Suffian, M. T. (2023). Financial distress and tax avoidance: the moderating effect of the COVID-19 pandemic. *Asian Journal of Accounting Research*, *8*(3), 279–292. https://doi.org/10.1108/AJAR-10-2022-0347

Ariyanto, D., Andayani, G. A. P. W., & Putri, C. (2020). Influence of justice, culture and love of money towards ethical perception on tax evasion with gender as moderating variable. . . Journal of Money Laundering Control, 23(1), 245–266. https://doi.org/10.1108/JMLC-06-2019-0047

Belitski, M., Chowdhury, F., & Desai, S. (2016). Taxes, corruption, and entry. *Small Business Economics*, *47*(1), 201–216. https://doi.org/10.1007/s11187-016-9724-y

Benkraiem, A., Uyar, A., Killic, M., & F. Schneider. (2021). Ethical behavior, auditing strength, and tax evasion: A worldwide perspective. Journal of International Accounting. Auditing and Taxation. https://doi.org/10.1016/j.intaccaudtax.2021.100380

Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, *151*(4), 1009–1025. https://doi.org/10.1007/s10551-016-3162-2

Cahyasari, D., & Michael, M. (2023). Faktor penentu kepatuhan wajib pajak orang pribadi pada generasi milenial di Indonesia. *Jurnal Lentera Akuntansi*. https://doi.org/DOI:10.34127/jrakt.v8i1.813

Chandra, D. (2022). Faktor Yang Mempengaruhi Pajak Mineral Bukan Logam Dan Batuan: Kesadaran Wajib Pajak, Perizinan Pertambangan Dan Pengawasan (Suatu Kajian Literatur Review Manajemen Keuangan). Jurnal Manajemen Pendidikan Dan Ilmu Sosial, 3(1), 99–105. https://doi.org/10.38035/jmpis.v3i1.846

Chasbiandani, T., Astuti, T., & Ambarwati, S. (2019). Pengaruh Corporation Risk dan Good Corporate Governance terhadap Tax Avoidance dengan Kepemilikan Institusional sebagai Variable Pemoderasi. *Kompartemen: Jurnal Ilmiah Akuntansi*, *17*(2), 115–129.

Chouaibi, J., Rossi, M., & Abdessamed, N. (2021). The effect of corporate social responsibility practices on tax avoidance: an empirical study in the French context. Competitiveness Review: An International Business Journal. https://doi.org/10.1108/cr-04-2021-0062.

Damopolii, F. T., Sumual, T. E. M., & Miran, M. (2021). Analisis Penerapan Self Assessment System Terhadap Pajak Hiburan Di Kabupaten Bolaang Mongondow Timur. *Jurnal Akuntansi Manado (JAIM)*, 270–283.

Dewey, A., & Drahota, A. (2016). *Introduction to systematic reviews: online learning module Cochrane Training*. Https://Training.Cochrane.Org/Interactivelearning/Module-1-Introduction-Conducting-Systematic-Reviews.

Dilinanda, C. A., & Laturette, K. (2023). Analisis Pengaruh Good Corporate Governance Dan Corporate Social Responsibility Terhadap Tax Avoidance. Media Akuntansi Dan Perpajakan Indonesia, 4(2), 201–224. https://doi.org/10.37715/mapi.v4i2.3715

Djolafo, S. (2022). The Effect of Profitability, Leverage, Corporate Social Responsibility and Executive Character on Tax Avoidance on Manufacturing Companies Listed on the Indonesia Stock Exchange Period 2016-2020. *Economics, Business, Accounting & Society Review*, *1*(1), 1–8.

Fajarwati, D. (2023). Determinasi Keadilan Pajak, Tax Morale Tarif Pajak, Dan Teknologi Sistem Perpajakan Terhadap Tax Evasion. *Governance*. https://doi.org/10.33558/governance.v11i1.7008

Gani, P. (2022). Analisis Faktor-Faktor yang Mempengaruhi Kesadaran Wajib Pajak dalam Pembayaran Pajak Bumi dan Bangunan (PBB). *Jurnal Audit Dan Perpajakan (JAP)*. https://doi.org/10.47709/jap.v2i1.1592

Gunawan, A. (2021). *Penggelap Pajak dari Kepri Divonis Penjara 3 Tahun dan Denda Rp 5 Miliar*.

Hajar, H., Iqbal, M., & Sudirman, M. S. (2023). The Effect of Probability and Good Corporate Governance (GCG) on Tax Avoidance in Listed Industrial Sector Companies in Indonesia Stock Exchange (BEI). *Al-Kharaj: Journal of Islamic Economic and Business*. https://doi.org/10.24256/kharaj.v5i3.4007

Heriani, F. N. (2023). *6 Perusahaan dan Konsultan Pajak Diperiksa DJP Terkait Kasus Rafael Alun Trisambodo.*

Herianti, E., & Ritnawati, E. (2021). Tax Avoidance dengan Kinerja Laba Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Jasa Properti, Real Estate dan Konstruksi Bangunan yang Terdaftar di BEI Periode 2015-2019). *JRB-Jurnal Riset Bisnis*, *4*(2), 173–184.

Hertiningtyas, I., & Yustina, A. I. (2021). Taxation Ethical Issues: Perspectives of Tax Professionals in Indonesia. The Indonesian Journal of Accounting Research, 24(1), 20–50. https://doi.org/10.33312/ijar.503

Hidayat, K., Utama, M. S., Nimran, U., & Prasetya, A. (2023). The effect of attitude and religiosity on tax compliant intention moderated by the utilization of e-Filing. *Journal of Financial Services Marketing*, *28*(4), 712–723.

Idzniah, U. N. L., & Bernawati, Y. (2020). Board of directors, audit committee, executive compensation and tax avoidance of banking companies in Indonesia. JASF, 3(2), 199–213. https://doi.org/10.33005/jasf.v3i2.359

Ilham, R. D., Handayani, D., & Dwiharyadi, A. (2022). Pengaruh Corporate Governance dan Corporate Social Responsibility (CSR) terhadap Tax Avoidance (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2020. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia (JABEI)*. https://doi.org/10.30630/jabei.v1i2.30

Kanagaretnam, K., Lee, J., Lim, C. Y., & Lobo, G. (2018). Societal trust and corporate tax avoidance. *Review of Accounting Studies*, *23*(4), 1588–1628. https://doi.org/10.1007/s11142-018-9466-y

Kassa, E. T. (2021). Factors influencing taxpayers to engage in tax evasion: evidence from Woldia City administration micro, small, and large enterprise taxpayers. *Journal of Innovation and Entrepreneurship*, *10*(1). https://doi.org/10.1186/s13731-020-00142-4

Kemme, D. M., Parikh, B., & Steigner, T. (2020). Tax Morale and International Tax Evasion. Journal of World Business, 55(3), 1–12. https://doi.org/10.1016/j.jwb.2019.101052

Khafizah, N., Azwardi, A., & Fuadah, L. (2020). The Influence of Tax Knowledge, Tax Service Quality, Tax Audit, and Use of Tax Sanctions on Tax Evasion: The Case Study of KPP Pratama Seberang Ulu 1 Palembang. Accounting and Finance, 68–74. https://doi.org/10.33146/2307-9878-2020-4(90)-68-74

Kuo, C.-S. (2022). Family firms, tax avoidance, and socioemotional wealth: evidence from tax reform in Taiwan. *Review of Quantitative Finance and Accounting*, *58*(4), 1535–1572. https://doi.org/10.1007/s11156-021-01029-5

Lanis, R., & Richardson, G. (2015). Is Corporate Social Responsibility Performance Associated with Tax Avoidance? *Journal of Business Ethics*, *127*(2), 439–457. https://doi.org/10.1007/s10551-014-2052-8

Law, K. K. F., & Mills, L. F. (2017). Military experience and corporate tax avoidance. *Review of Accounting Studies*, *22*(1), 141–184. https://doi.org/10.1007/s11142-016-9373-z

Li, Y., Al-Sulaiti, K., Dongling, W., Abbas, J., & Al-Sulaiti, I. (2022). Tax Avoidance Culture and Employees' Behavior Affect Sustainable Business Performance: The Moderating Role of Corporate Social Responsibility. Frontiers in Environmental Science. https://doi.org/10.3389/fenvs.2022.964410.

Lubis, C. W., Kesuma, S. A., & Muda, I. (2023). Corporate Governance asas a Determiner of Tax Avoidance: A Literature Review Study. International Journal of Social Service and Research, 3(3), 690–696.https://doi.org/10.46799/ijssr.v3i3.299

Ma'ruf, M., & Mustikasari, E. (2018). Pengaruh Persepsi Wajib Pajak Orang Pribadi Pekerjaan Bebas Atas Tax rate dan Penalty rate Terhadap Tax evasion (Studi Empiris: KPP Mulyorejo). Berkala Akuntansi Dan Keuangan Indonesia, 3(1), 50–62. https://doi.org/10.20473/baki.v3i1.7937

Mahmudah, H., & Putri, R. I. (2020). Pengaruh keadilan, diskriminasi dan etika uang (Money Ethics) terhadap persepsi Mengenai etika penggelapan pajak (Tax Evasion). *Jurnal Mutiara Akuntansi*, *5*(1), 46–66.

Mujiyati, M., Rohmawati, F. R., & Ririn, W. H. (2018). Determinan Persepsi Mengenai Etika Atas Penggelapan Pajak (Tax Evasion). Riset Akuntansi Dan Keuangan Indonesia, 3(1), 1–12. https://doi.org/10.23917/reaksi.v3i1.5551

Murphy, K. (2008). Enforcing Tax Compliance: To Punish or Persuade? *Economic Analysis and Policy*, *38*(1), 113–135. https://doi.org/10.1016/S0313-5926(08)50009-9

Muslim, A., Wulandari, D., & Angeliya, S. (2023). Analysis of Tax Understanding, Tax System, and Tax Sanctions on Tax Evasion. East Asian Journal of Multidisciplinary Research, 2(8), 3383–3398. https://doi.org/10.55927/eajmr.v2i8.5675

Nadia, H., Rahayu, S., & Yustien, R. (2021). Pengaruh Sunset Policy, Tax Amnesty, Sanksi Pajak Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak Pratama Jambi. Jambi Accounting Review (JAR), 1(2), 184–192. https://doi.org/10.22437/jar.v1i2.13555

Niu, G., Wang, Y., Zhou, Y., & Gan, X. (2024). Family ties and corporate tax avoidance. *Journal of International Business Studies*. https://doi.org/10.1057/s41267-024-00692-9

Nurunnabi, M. (2018). Tax evasion and religiosity in the Muslim world: the significance of Shariah regulation. *Quality & Quantity*, *52*(1), 371–394. https://doi.org/10.1007/s11135-017-0471-1

Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Anyetei, L. (2019). What Factors Influence the Intentions of Individuals to Engage in Tax Evasion? Evidence from Ghana. International Journal of Public Administration. https://doi.org/10.1080/01900692.2019.1665686

Payne, D. M., & Raiborn, C. A. (2018). Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality. Journal of Business Ethics, 147(3), 469–487. Payne, D. M., & Raiborn, C. A. (2018). Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality. Journal of Business Ethics, 147(3), 469–487. https://doi.org/10.1007/s10551-015-2978-5

Pramana, Y., & Hermawan, A. W. (2022). Corporate Taxation And Business Legitimacy In Indonesia. Scientia Business Law Review (SBLR), 1(1), 1–6. https://doi.org/10.56282/sblr.v1i1.47

Pratama, A. (2017). Machiavellianism, tax knowledge, and ethical perceptions of tax avoidance: Survey of undergraduate students in West Java, Indonesia. International Journal of Trade and Global Markets, 10(1), 83–90. https://doi.org/10.1504/IJTGM.2017.082370

Pratiwi, E., & Prabowo, R. (2019). Keadilan dan Diskriminasi Pajak Terhadap Penggelapan Pajak: Persepsi Wajib Pajak Orang Pribadi. *Accounting and Financial Review (AFRE)*, *2*(1), 8–15.

Rachmadeka, A., & Andayani, S. (2021). Pengaruh Sistem, Diskriminasi, Informasi Perpajakan terhadap Persepsi Wajib Pajak Orang Pribadi tentang Etika Tax Evasion (Studi Kasus pada KPP Pratama Madiun). *Jurnal Ilmiah MEA (Manajement Ekonomi, & Akuntansi)*, *5*(3), 1699–1718.

Rantelangi, C., & Majid, N. (2018). Factors that Influence the Taxpayers' Perception on the Tax Evasion. Advance in Economics, Business and Management Research, 35. https://doi.org/10.2991/miceb-17.2018.34

Rashid, M. H. U. (2020). Taxpayer's Attitude Towards Tax Evasion in a Developing Country: Do the Demographic Characteristics Matter? *International Journal of Apploed Behavioral Economics*, *9*(2).

Rifani, R. A., Mursalim, M., & Ahmad, H. (2019). Pengaruh Keadlilan, Sistem Perpajakan dan Kualitas Pelayanan Terhadap Penggelapan Pajak. *PARADOKS: Jurnal Ilmu Ekonomi*, *2*(3), 131–144.

Rinaldi, M., Sudirman, S., & Ramadhani, M. (2023). Financial Performance's Impact on Tax Avoidance. The Es Economics and Entrepreneurship, 1(3), 125–131. https://doi.org/10.58812/esee.v1i03.74

Rohman, S. M. (2020). *Kanwil DJP Kepri Ungkap Perdana Kasus Penggelapan Pajak PT Extel Communication, Ini Modusnya. Batam*.

Romario, R., & Rahmanto, B. (2023). Dampak Relativisme, Idealisme, Dan Cinta Uang Terhadap Persepsi Etis Penghindaran Pajak. Jurnal Proaksi, 10(2), 275–289. https://doi.org/10.32534/jpk.v10i2.4053

Santis, S., Grossi, G., & Bisogno, M. (2018). Public Sector Consolidated Financial Statements: A Structured Literature Review. Journal of Public Budgeting, Accounting & Financial Management, 20(2), 230–251. https://doi.org/10.1108/JPBAFM-02-2018-0017

Saragih, A. H., & Putra, I. D. N. S. (2021). Ethical Perception of Tax Evasion in Indonesia: Determinants and Consequences on Voluntary Tax Compliance. *Jurnal Akuntansi Dan Keuangan*, *23*(1), 1–14. https://doi.org/10.9744/jak.23.1.1-14

Sukiyaningsih, W. T. (2020). Studi Penerapan E-System dan Pelaksanaan Self Assesment System Terhadap Kepatuhan Wajib Pajak (Studi Empiris pada Wajib Pajak Orang Pribadi di Universitas Serang Raya. *Jurnal Akuntansi Dan Manajemen*, *17*(1).

Tazkiyannida, A., & Hidayatulloh, A. (2023). Determinan Penggelapan Pajak: Sudut Pandang Wajib Pajak Orang Pribadi. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, *10*(1), 99–109.

Tjondro, E., & & Maria Katopo, J. W. R. (2016). Kualitas Corporate Social Responsibility dan Penghindaran Pajak dengan Kinerja Laba Sebagai Moderator. *Jurnal Akuntansi Dan Keuangan*, *18*(2), 105–118.

Trisnawati, E., & Ernandi, H. (2021). The Effect of Profitability, Corporate Governance, Corporate Social Responsibility and Company Size on Tax Avoidance. Academia Open, 5. https://doi.org/10.21070/acopen.5.2021.1792

Turaev, D. (2023). The Ways to Prevent Intentional Tax Evasion. International Journal of Multicultural and Multireligious Understanding. Journal of Multicultural and Multireligious Understanding. https://doi.org/10.18415/ijmmu.v10i11.5242

Vivian, Y. F. A. (2023). *Penerimaan Negara 5 Tahun Terakhir, Diiringi Peningkatan NPWP-NIK*.

Wang, J., & Lu, J. (2021). Religion and corporate tax compliance: evidence from Chinese Taoism and Buddhism. *Eurasian Business Review*, *11*(2), 327–347. https://doi.org/10.1007/s40821-020-00153-x

Wenzel, M. (2005). Motivation or rationalisation? Causal relations between ethics, norms and tax compliance. *Journal of Economic Psychology*, *26*(4), 491–508. https://doi.org/10.1016/j.joep.2004.03.003

West, A. (2018). Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants. *Journal of Business Ethics*, *153*(4), 1143–1156. https://doi.org/10.1007/s10551-016-3428-8

Winarsih, E. (2018). Pengaruh Sistem Perpajakan, Kualitas Pelayanan dan Terdeteksinya Kecurangan Terhadap Penggelapan Pajak. Jurnal Ilmiah Mahasiswa Akuntansi (ATESTASI), 1(1), 55–69. https://doi.org/10.57178/atestasi.v1i1.174

Zeng, T. (2019). Relationship between corporate social responsibility and tax avoidance: international evidence. Social Responsibility Journal. https://doi.org/10.1108/SRJ-03-2018-0056