

# The role of Good Corporate Governance in increasing corporate tax compliance

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## Keywords

Good Corporate Governance, Taxpayer Compliance, Company, Transparency, Accountability, Responsibility, Independence, Fairness.

**Abstract.** The primary objective of this study is to examine the impact of Good Corporate Governance (GCG) on enhancing corporate taxpayer compliance. The acronym GCG stands for good corporate governance, which encompasses a range of managerial strategies aimed at promoting transparency, accountability, and ethical conduct within an organization's activities. The present study employs a qualitative methodology utilising descriptive techniques. The findings of the study indicate that the implementation of Good Corporate Governance (GCG) principles within the realm of taxation has a favourable influence on the extent to which companies adhere to their tax responsibilities. The principles of Good Corporate Governance (GCG), including Transparency, Accountability, Responsibility, Independence, and Fairness, contribute to the establishment of an organisational setting in which corporations conduct their activities with a commitment to integrity. By adhering to these values, companies are able to steer clear of engaging in contentious tax practises and ensure their compliance with tax rules. Furthermore, the incorporation of good corporate governance (GCG) practises in the realm of taxes not only serves to mitigate legal and reputational concerns, but also fosters the establishment of trust among shareholders, stakeholders, and society at large. Moreover, it serves as a robust basis for the sustainable growth of the firm. Therefore, the implementation of good corporate governance (GCG) in the realm of taxation offers two-fold advantages: enhancing companies' adherence to tax regulations and facilitating ethical and socially responsible business practises.

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## 1. INTRODUCTION

At now, taxes constitute the primary source of revenue for a nation, serving to finance the operating expenditures of the government. According to Sudarmana and Sudiarta (2020), there exists a positive correlation between government expenditure within the framework of state financing and the demand for an augmentation in government revenue, a portion of which is derived from taxation. Tax revenue is allocated towards staff expenses to fund a range of infrastructure development projects and other related initiatives. Taxation refers to the compulsory payments made by individuals or entities to the state, which are enforced and do not entail direct reciprocal benefits or services. These funds are utilised by the state to meet the requirements of the people and promote their overall welfare (Purnamasari, 2016).

Nevertheless, the task of tax collection from the community poses challenges due to the absence of direct reciprocation, leading taxpayers to perceive a lack of tangible benefits resulting from their tax contributions (Sulistyowatie & Pahlevi, 2018). The phenomenon of taxpayers evading taxes and occasionally engaging in tax resistance has been attributed to the factors identified by Carolina et al. (2014). In order to effectively achieve the objective of generating tax revenue, it is imperative to establish a robust law enforcement mechanism within the realm of taxation. This is particularly crucial in the enforcement of a self-assessment system, as it aligns with the fundamental concept of tax as a compulsory contribution that is enforced in accordance with legal provisions. Law enforcement entails the imposition of all appropriate sanctions. The study conducted by Diamastuti (2016) examines the notion of appropriateness and fairness in relation to violations that occur during the administration of taxation.

There is still a need for improvement in taxpayer compliance, which can be achieved by promoting the adoption of transparent taxation practices. This entails ensuring transparency in the administration and management of tax revenues (Pattinaja & Silooy, 2018). Taxpayer compliance is impacted by various aspects, including the presence of government programs or policies, taxpayer consciousness in fulfilling tax obligations, familiarity and comprehension of tax legislation, and the availability of tax services (Tene et al., 2017).



In order to enhance transparency, it is important to undertake tangible measures such as the adoption and implementation of the Principles of Good Corporate Governance, also referred to as Good Corporate Governance (GCG) (Tedja, 2020). The GCG framework is designed to address the effective management of organizations, including private companies, banking institutions, and State-Owned Enterprises (BUMN). It emphasizes the adherence to values such as transparency, equity, and responsibility in the pursuit of organizational objectives (Pradana & Rikumahu, 2014).

The implementation of Good Corporate Governance (GCG) has gained significant importance in Indonesia, particularly within organisations responsible for the management of public finances, including publicly listed firms, banking institutions, and state-owned enterprises. According to Hamdani and Nupikso (2016), the application of GCG in these industries is anticipated to establish a favorable environment for conducting business, hence yielding a beneficial impact on the whole economy. Nevertheless, taxes are an inherent component of a nation's economy. The generation of significant tax revenues plays a crucial role in facilitating the provision of diverse public facilities and services that are beyond the scope of the private sector. Infrastructure, including transportation networks, bridges, healthcare facilities, and educational institutions, has a crucial role in fostering economic development (Rahmaita, 2021). The financial resources allocated to support these initiatives are derived from contributions made by members of the community, including both people and corporations, in the form of tax payments.

Hence, it is imperative to enhance public adherence to tax payment. There is a need for heightened awareness regarding the significant role that taxes play in fostering national development. While the immediate effects of taxes may not always be readily apparent, it is important to acknowledge that the contributions made by both individuals and corporations through tax payments play a crucial role in enhancing the overall quality of life and fostering economic progress (Moeljono, 2020). The establishment of a reliable revenue stream for the government through taxpayer compliance serves as the foundation for facilitating investments in infrastructure development and public services that yield communal benefits (Rimardhani et al., 2016). Therefore, the incorporation of GCG execution and the promotion of tax's significance in fostering economic development are crucial measures towards establishing a favorable business environment and facilitating macroeconomic expansion. The significance of proficient communication by governmental entities and tax service providers in elucidating the favorable consequences of tax payments to society should not be disregarded.

The objective of this study is to examine the effects of implementing Good Corporate Governance (GCG) on enhancing corporate taxpayer compliance, as outlined in the aforementioned statement. The research aims to contribute to a comprehensive comprehension of the significance of GCG within the realm of taxation. This understanding can potentially facilitate enhancements in corporate governance and tax revenues for both corporations and governments. The findings of this study can additionally offer valuable insights for tax regulators in formulating enhanced regulations aimed at bolstering corporate taxpayer compliance.

## Literature Review

### Good Corporate Governance

Corporate governance, according to Brigham and Erhardt (2005), is described as a system of rules and procedures that guarantee managers follow value-based management concepts. Transparency, Accountability, Responsibility, Independence, and Fairness (TARIF) are the acronyms for these concepts in practice. The cornerstone of corporate governance is ensuring that the ultimate shareholder wealth management goals are met. According to the National Committee for Governance Policy (KNKG, 2004), corporate governance is a process and structure used by company organs to provide long-term added value to the company for shareholders while also paying attention to the interests of other stakeholders, based on statutory regulations. - the applicable laws and standards. Based on these definitions, it is possible to conclude that corporate governance is a set of rules that govern the relationships between various parties in a company in terms of their rights and obligations in order to achieve long-term shareholder interests while also considering the interests of all parties.

Companies must give material and relevant information when implementing the principle of transparency. Disclosure of information includes not only facts mandated by statutory laws, but also matters useful for shareholder and stakeholder decision making (Kartiko, 2016). Employees, business partners, society, and product and service users are all examples of stakeholders. The idea of accountability demands enterprises to be able to account for their performance in a fair and transparent manner, so that businesses may be effectively managed and monitored in the interests of the company, shareholders, and stakeholders (Kelvianto, 2018).

The idea of responsibility encourages businesses to follow statutory requirements and fulfill societal and environmental responsibilities in order to ensure long-term company continuity. Companies that follow this principle will become decent citizens (Wahyudi, 2014). Companies must be handled independently in order to implement the idea of independence, where each firm organ does not dominate the others and cannot be intervened by third parties. This principle ensures that decisions are made objectively, devoid of conflicts of interest and influence or pressure from third parties (Widiatmika & Darma, 2018). The General Meeting of Shareholders (GMS), Board of Commissioners, and Directors are all company organs. Companies must consider the interests of shareholders and stakeholders when carrying out their operations, based on the principles of justice and equality.

### **Taxpayer Compliance**

According to Rustiyaningsih (2011), taxpayer compliance is a situation where taxpayers must fulfill all their obligations in paying taxes. According to Simanjutak & Mukhlis (2012), Taxpayer compliance is the awareness of taxpayers to comply with applicable tax regulations and tax administration without needing to be accompanied by action activities from the tax authority. Devano & Rahayu (2006), stated that compliance and awareness of tax obligations include:

- a. Taxpayers try to understand all provisions of tax laws and regulations
- b. Fill out the tax form completely
- c. Calculate the amount of tax owed correctly
- d. Pay taxes owed on time.

Taxpayer compliance, according to Santoso (2008), means that taxpayers are willing to fulfill their obligations in paying taxes in accordance with applicable regulations without the necessity for an audit. According to the description above, taxpayer compliance is the activity of taxpayers who must carry out all of their obligations in paying taxes and enjoy all of their rights as a result of paying taxes in line with the rules of applicable tax legislation. Taxpayers must not only be fearful of relevant punishments, but they must also be timely in providing a statement letter. Fitria (2017) Indonesia's tax system employs a Self Assessment System. Taxpayers are given the confidence to compute the tax owed themselves, pay the tax owed themselves at the appropriate bank or post office, and notify the computation and payment of the tax owed to the Tax Service Office by submitting a tax return (SPT). The taxpayer computes the tax owed using the provisions of tax laws and regulations (Diamastuti, 2016).

The Directorate General of Taxes is a government organization tasked with providing tax services and regulating compliance with duties based on the self-assessment system. To put it another way, the Directorate General of Taxes is in charge of ensuring that taxpayers follow the provisions of the laws and regulations. Tax auditing is one method that can be used to carry out this oversight (Sarunan, 2015). In actuality, taxpayer compliance remains a long way off. The Directorate General of Taxes' restrictions and taxpayer awareness appear to be the root causes of this low level of tax compliance. Tax compliance is divided into two categories: formal compliance and material compliance (Cahyonowati & Ratmono, 2014). Formal compliance refers to the taxpayer's agreement to formally submit the SPT on time in accordance with the provisions. More specifically, material compliance refers to taxpayer compliance in determining the tax payable in accordance with the laws. In other words, taxpayers who comply formally may or may not comply materially.

## **2. METHOD**

This study employs a descriptive research design, utilizing a qualitative approach to gather data. The data collection methods involve conducting a literature review of diverse sources such as

journals, books, previous research studies, program implementation reports, regulations, and other secondary data pertaining to the topic of collaborative governance and the national anti-corruption strategic sector (Moleong, 2014). This literature review aims to provide researchers and readers with a comprehensive understanding of theoretical reviews, research findings, and the monitoring efforts of relevant stakeholders in addressing existing challenges. The objective is to establish a reference point for analyzing the impact of corporate governance on enhancing compliance among corporate taxpayers.

### 3. RESULTS AND DISCUSSION

The utilization of sound corporate governance principles may provide as a point of reference for enhancing taxpayer compliance. In the event that empirical evidence substantiates the notion that the adoption of Good Corporate Governance (GCG) practices yields favorable outcomes in terms of a company's tax compliance, the Directorate General of Taxes may contemplate the utilization of a GCG index or score as a metric for assessing taxpayer compliance. This enables the Directorate General of Taxes to deliver more targeted and effective services to companies that have successfully implemented solid corporate governance practices. Furthermore, it has the potential to mitigate the extent of undue scrutiny faced by organizations that have demonstrated their dedication to implementing effective governance protocols. Therefore, the implementation of Good company Governance (GCG) in the tax context can provide two-fold advantages. Firstly, it can enhance company tax compliance, and secondly, it can enable the Directorate General of Taxes to distribute resources in a more efficient manner. This study aims to examine the impact of the principles of good corporate governance (GCG) as outlined by Brigham and Erhardt (2005), specifically Transparency, Accountability, Responsibility, Independence, and Fairness (TARIF), on corporate taxpayer compliance with regards to tax payment.

#### Transparency

The principle of transparency is one of the important pillars in implementing Good Corporate Governance (GCG). This principle makes companies responsible for providing complete, honest and timely information to shareholders and other stakeholders. When a company applies the principle of transparency, this does not only mean fulfilling legal obligations in submitting reports and information to the competent authorities. Moreover, the company will voluntarily provide additional information that is relevant to shareholders and stakeholders. In other words, companies are committed to providing greater visibility into their operations, finances and business strategy.

However, transparency in the context of GCG also includes things such as disclosure of tax information. In an era where corporate governance is increasingly tightened and tax monitoring is increasingly stringent, tax transparency becomes very important. By providing access to tax information, companies not only fulfill statutory demands, but also demonstrate their social responsibility to society and the state. The decisions taken by a company regarding tax obligations have two important dimensions. First, there is a potential dimension for making savings and improving company performance by not complying with tax provisions. In an effort to reduce the tax burden, companies may look for legal loopholes or implement aggressive tax strategies. This can provide immediate benefits and increase net profits that can be used for company growth and investment.

However, on the other hand, non-compliance with tax provisions carries significant risks. One of the main risks is the possibility that the company will be subject to sanctions, both administrative sanctions and criminal sanctions, depending on the type of violation. These sanctions can take the form of large fines, interest payments for late tax payments, or even legal action that can harm the company's reputation. Apart from legal risks, tax non-compliance also has the potential to damage a company's reputation. In today's hyper-connected information era, news about controversial tax practices or legal violations can quickly spread and damage a company's image. This can threaten the company's sustainability by reducing the trust of shareholders, business partners and consumers. In addition, pressure from society and regulators may also increase, leaving companies with greater challenges to maintain operations in an ever-changing environment.

Company management's decision not to comply with tax regulations can be caused by several factors. One of them is management compensation which is related to the company's profit performance. Management may have an incentive to increase company profits in order to obtain higher compensation. In addition, management can also have a more short-term focused view, which encourages them to make decisions that can provide immediate benefits. However, on the other hand, shareholders tend to have a longer perspective regarding their investments. They are concerned about the long-term health of the company and want to minimize risks that could harm the value of their investment. Risky management decisions in terms of taxation will usually not be approved by shareholders who prioritize company sustainability.

### **Accountability**

The second principle in Good Corporate Governance (GCG), namely accountability, has a very important role in influencing company compliance with tax obligations. The principle of accountability requires companies to carry out their operations with full transparency and responsibility, so that they can be held accountable for their performance fairly. In this context, accountability includes the company's obligation to report honestly about financial and operational aspects, including tax obligations, to shareholders and other stakeholders.

It is important to remember that this accountability is not only related to complying with legal provisions, but also to running the company in accordance with the long-term interests of all parties involved. This includes careful risk management and ensuring that company practices not only generate profits, but also contribute to sustainable growth and long-term value creation. The principle of accountability also creates an environment where management actions are always carefully supervised and monitored. By running the company transparently, company management feels encouraged to make decisions that are more careful and in accordance with the interests of all parties involved, including shareholders and stakeholders. This creates a system in which management cannot avoid accountability for the policies or actions they take.

Apart from that, the principle of accountability also encourages companies to have a strong internal control system. This includes quality internal audits, regular monitoring of company performance, and transparent reporting to shareholders and stakeholders. Thus, the risk of non-compliance with tax obligations can be minimized because companies have better control over their tax processes and policies. Overall, the principle of accountability plays an important role in ensuring company compliance with tax provisions. This allows companies to be managed with integrity and prudence, maintaining the trust of shareholders and stakeholders, and reducing legal and reputational risks. Thus, the principle of accountability helps build a strong foundation for sustainable growth in the long term.

### **Responsibility**

The third principle in Good Corporate Governance (GCG) that influences company compliance with tax obligations is responsibility. The principle of responsibility encourages companies to carry out their operations with full responsibility towards society, the environment and other stakeholders. This includes the company's obligation to comply with applicable laws and regulations, including tax laws and regulations.

Corporate responsibility is not only limited to legal compliance, but also includes ethical behavior and social responsibility. Companies are expected to be good citizens in the communities in which they operate. This means companies must contribute to community development and maintain environmental sustainability, apart from fulfilling their tax obligations. In the tax context, the principle of responsibility requires companies to comply with applicable tax regulations carefully. This includes paying taxes on time, submitting accurate tax reports, and avoiding controversial or unlawful tax practices. Responsible actions in terms of taxation create a strong foundation for running a business with integrity and long-term sustainability.

In addition, when a company carries out its tax responsibilities well, this also creates trust among shareholders, stakeholders and the wider community. Shareholders will have more confidence that management operates with integrity and prioritizes the company's long-term interests. Society will also see companies as responsible citizens who make a fair contribution to community

development. Applying the principle of responsibility can also help avoid legal and reputational risks. Responsible actions in taxation reduce the possibility of a company being involved in a tax dispute or being subject to adverse tax sanctions. It can also protect a company's reputation from negative exposure in the media or public opinion.

### **Independence**

The fourth principle in Good Corporate Governance (GCG) is independence. This principle underlines the importance of managing a company independently, where each company organ, such as the General Meeting of Shareholders (GMS), Board of Commissioners and Directors, must operate without dominating each other and must not be intervened by other parties. This principle of independence creates a framework where decision making is carried out objectively, without any conflict of interest or pressure from external or internal parties that could influence the decision making process.

The application of the principle of independence in company management means that every action and policy taken must be based on objective consideration of the interests of the company, shareholders and other stakeholders. This means that management will make decisions that are most profitable for the company, not just to fulfill personal interests or certain groups within the company. One concrete example of independence in the tax context is when a company is faced with important tax decisions. Company compliance with tax provisions must be based on independent and objective considerations, without any pressure from management or other parties who may have an interest in avoiding taxes or maximizing personal profits. This principle of independence ensures that tax decisions are taken in accordance with law and ethics, not just based on narrow internal interests.

In addition, the principle of independence also creates an environment that allows company organs such as the Board of Commissioners to function effectively as independent monitors of management actions. An independent Board of Commissioners will be more likely to critically examine and assess the company's tax policies, ensuring that the company complies with the law and avoids unnecessary tax risks. Thus, the principle of independence in GCG has a significant impact on company compliance with tax obligations. This encourages companies to make tax decisions fairly and objectively, maintain compliance with tax regulations, and minimize the risk of conflicts of interest. This is an important step towards running a business ethically and sustainably that benefits all parties involved.

### **Fairness**

The fifth principle in Good Corporate Governance (GCG) is fairness or justice. This principle emphasizes the importance of ensuring that all company actions and policies must be fair and non-discriminatory towards all stakeholders involved. In the context of taxation, the principle of fairness means that companies must comply with tax regulations in a fair manner, which means they must not look for legal loopholes or take unfair actions to avoid paying the taxes they should pay.

The application of the principle of fairness in taxation creates a strong foundation for running business ethically and responsibly. This means that companies must pay taxes in accordance with applicable regulations, without trying to manipulate or ignore their tax obligations. Unfair actions in taxation can not only harm the state, but can also damage the company's reputation in the eyes of stakeholders. Apart from that, the principle of fairness is also related to equal treatment of all stakeholders. This means that companies must treat shareholders, employees, business partners and society fairly in the context of taxation. This includes honest and transparent disclosure regarding tax obligations to all parties involved, so that all parties have the same understanding of the company's contribution to taxes.

In the context of GCG, the principle of fairness also includes a fair and transparent decision-making process. Company decisions regarding taxation must be based on accurate data and objective analysis, without any unfair influence or pressure from management or certain shareholders. This process must be open to supervision and review by independent company organs, such as the Board of Commissioners. The principle of fairness in GCG and taxation is not only about legal compliance, but also about building trust and a strong reputation. Companies that adhere to the principle of fairness will be more respected by stakeholders and society, which in turn can help them achieve long-term

sustainability. Thus, the principle of fairness is an important component in running a successful and tax-responsible business.

#### 4. CONCLUSION

The implementation of Good Corporate Governance (GCG) has become a global trend because it is believed to have a positive impact on a country's business climate and economy. GCG helps create a more transparent, ethical and responsible business environment, which in turn increases public trust in companies. With a higher level of trust, companies will be more attractive to investors, both from within and outside the country, which will ultimately facilitate the flow of investment into the country. Apart from that, it is proven that the implementation of GCG also has a positive impact on company compliance with tax regulations. GCG principles, such as Transparency, Accountability, Responsibility, Independence and Fairness (TARIF), form a strong basis for running a business with integrity, social responsibility and fairness in the tax context. Transparency encourages companies to provide complete and honest information regarding taxation, creating openness which is very important in an era of strict tax monitoring. Accountability (accountability) ensures that companies report tax obligations honestly and conduct business in accordance with the long-term interests of all parties involved. Responsibility (responsibility) requires companies to comply with tax regulations carefully and carry out ethical tax actions, creating shareholder and public trust. Independence (independence) ensures tax decision making that is objective and free from conflicts of interest, and allows effective supervision by independent corporate organs. Finally, the principle of fairness emphasizes the importance of fair treatment of all stakeholders and fair taxation measures, maintaining the company's reputation and integrity.

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