

# Behavior of Political Elite Taxpayers and Political Connections to Tax Obligations during the COVID-9 Pandemic

Megawanti <sup>\*1</sup>, Alimuddin <sup>2</sup>, Nirwana <sup>3</sup>

<sup>\*1</sup> Master Program in Accounting Studies, Universitas Hasanuddin Makassar, South Sulawesi, Indonesia

<sup>2,3</sup> Department of Accounting, Universitas Hasanuddin Makassar, South Sulawesi, Indonesia

---

## ARTICLE INFO



ISSN: 2620-6196  
Vol. 6 Issues 1 (2023)

### Article history:

Received – March 09, 2023

Revised – March 25, 2023

accepted – March 25, 2023

### Email Correspondence:

[megawanti.wb@gmail.com](mailto:megawanti.wb@gmail.com)

### Keywords:

Covid-19 Contribution Tax, Rent-seeking, tax aggressiveness, taxpayer behavior, political elites

## ABSTRACT

*This research focuses on the behavior of political elite taxpayers and their political connections during the COVID-19 pandemic. The research object is the political elite, entrepreneurs, and entrepreneurs who have connections with the political elite in Balikpapan. Using Husserl's transdental phenomenological study to gain an in-depth understanding of the behavior and meaning of tax with tax subjects using the terms "politically elite taxpayers" and "politically connected taxpayers", as a form of perspective on the other side of exploring taxpayer behavior and the meaning of tax by adding a subject to new research other than what has been done by previous researchers (e.g., WP-OP, WP-UMKM, WP-UMK). Meanwhile, it is known that 22 of the 45 political elites in the Balikpapan city legislature have business backgrounds. Even though he later left the management of the company, unless he was still registered as a director for a certain reason along with his existing political connections, it left questions about his independence from his duties as a legislative political elite and his partiality for his business or for his group. Rent-seeking opportunities, budgeting for people's welfare projects, and the distribution of donations for handling COVID-19 are things that they see for themselves to explore compliance, the meaning of taxes, and their behavior in light of the policies that they set in their company. Tax-related policies, this research only focuses on the cost of COVID-19 donations due to indications of large tax aggressiveness and indications of the legitimacy of companies and themselves as political elites with political connections. As a result of the research, based on the reduction of deep meaning found in information from informants, there is suspicion of other political elites prioritizing personal or group interests in project planning and implementation. Political elite taxpayer informants and politically connected taxpayers chose not to follow the rules for implementing the distribution of COVID-19 assistance and chose not to take existing tax facilities to reduce the company's tax burden on humanitarian grounds, and it was difficult to prepare data according to tax rules.*

---

## INTRODUCTION

Funding is needed for handling the Covid-19 pandemic through the State Revenue and Expenditure Budget (APBN) where the largest revenue structure comes from tax revenues. Achievement of state tax revenue up to November 2020 amounted to IDR 925.34 trillion or equivalent to 77.19% of the total APBN target mandated in Presidential Decree number 72 of 2020 which amounted to IDR 1198.82 trillion and in 2021 tax revenue amounted to IDR 1082.56 trillion or equivalent 88.04% of the target set in the 2021 State Budget. It has increased but has not reached the expected target. (Ministry of Finance of the Republic of Indonesia, 2022). The biggest contributor to the percentage increase in tax revenue in 2020 was 142.09% in the Land and Building Tax in the Oil and Gas Mining sector. Followed by an achievement of 91.54% in the oil and gas PPh sector, and 77.14% in the non-oil and gas sector. If you look at the revenue from the main types of taxes, the biggest achievement was in the receipt of Domestic Value Added Tax (PPN DN) of IDR 245.18 trillion which is used in the APBN as an indicator of improving levels of public

consumption and loosening of the PSBB in 2020. This is different from income tax receipts The agency was under pressure with a growth of -36.10% (yoy) due to the declining profitability rate in 2019, the provision of tax incentives from the government in the context of national economic recovery in the form of reduced installments and reduced PPh rates. Completely presented in the following table: 18 trillion which is used in the APBN as an indicator of improving levels of public consumption and loosening of the PSBB in 2020. Unlike the case with Corporate Income Tax revenues which were depressed with growth -36.10% (yoy) due to the declining profitability rate in 2019, the provision of tax incentives from the government in the context of national economic recovery in the form of reducing installments and reducing PPh rates. Completely presented in the following table: 18 trillion which is used in the APBN as an indicator of improving levels of public consumption and loosening of the PSBB in 2020. Unlike the case with Corporate Income Tax revenues which were depressed with growth -36.10% (yoy) due to the declining profitability rate in 2019, the provision of tax incentives from the government in the context of national economic recovery in the form of reducing installments and reducing PPh rates. Completely presented in the following table:

**Table 1. Main Tax Types Revenue (in trillion Rp)**

Description	2020 Target	Jan - Nov 2020 Realization	Δ % 19 - 20	% To Target
<b>Tax Income (PPh)</b>	<b>670.38</b>	<b>521,73</b>	<b>-21,96</b>	<b>77,83</b>
- Non-Oil	638.52	492.57	-20,01	77.14
- Oil and gas	31.86	29.16	44.78	91.54
- VAT (PPN) & PPnBM	507.52	378.77	1415	74.63
Property Tax	13.44	19.10	-6,37	142.09
Other Tax	7.49	5.74	-3,87	76.70
<b>Sum</b>	<b>1,198.82</b>	<b>925.34</b>	<b>-18,55</b>	<b>77.19</b>

Source:[www.kemenkeu.go.id/APBN](http://www.kemenkeu.go.id/APBN) 2020

**Table 2. Main Tax Types Revenue (in trillion Rp)**

Tax Type	Realization Jan - Nov '20 (in trillion rupiah)	Δ Jan - Nov '20 y -o-y	Δ Okt - Nov '20 m-o-m	% To Target
Tax Income Article 21	126,25	-5,20 %	14,52 %	93,80 %
Tax Income Article 25/29	145,80	-34.43	87,68 %	62,10%
- Personal	10,51	1,71 %	13,40 %	102,70%
- Company	135,29	-36.1	94,15%	60,25%
Tax Income Article 26	45,83	-6.94	134,00 %	92,03%
Tax Income Final	98,34	-8.48	-12.86	85.61%
Domestic VAT (value added tax)	245,18	-9,70 %	29,77 %	74,27%
Tax on Import	154,02	-26,46 %	23,35 %	71,73%
- Tax Income Article 22 Import	25,71	47,86 %	22.69 %	54,27%
- VAT Import	125,50	-19,43 %	23,46 %	77,07%
- PPnBM Import	2,81	-35.74	21,16 %	62,22%

Source:[www.kemenkeu.go.id/APBN](http://www.kemenkeu.go.id/APBN) 2020

In 2021 state revenue from the tax sector will increase to 88.04%, still contributed by the percentage of Land and Building Tax revenue from the Oil and Gas Mining sector of 120.78%, although it still shows a negative growth of 0.16% from the previous year, all tax revenue sectors this year showed positive growth.

It should be noted that this increase was influenced by several external and internal factors. From external factors, the successful handling of the COVID-19 pandemic broadly became a driving force for revenue growth, followed by an increase in commodity prices, phasing-out, and several facilities for income tax (PPh) by the government, starting with government regulation number 29 of 2020, which encourages the productivity of the business sector, especially those that support the handling of the spread of COVID-19 and life safety, so as to support the creation of a sense of security in the community and the business world. The facilities provided are an additional net income reduction of 30%, regarding donations that can be used as a deduction from gross income, a final tax rate of 0% for additional income received by health workers, and income for compensation or replacement for the use of assets. Other support for reducing the social impact of COVID-19 from the ministry of finance (PMK No. 23 of 2020) is the provision of tax incentives to taxpayers affected by COVID-19 in the form of payments by the government for PPh Article 21, exemption from PPh Article 22 (import), incentives in the form of convenience for value-added tax (VAT) refunds in accordance with certain criteria, and withholding tax installments of PPh Article 25. Finally, the enactment of Law Number 7 of 2021 concerning Harmonization of Tax Regulations is a strategy to increase voluntary compliance by strengthening the tax control and collection administration system and provide tax legal certainty by scheduling the Voluntary Disclosure Program (PPS) and applying the National Identity Number (NIK) as the Individual Taxpayer Identification Number (NPWP-OP).

The risk-based tax compliance monitoring administration system, or Compliance Risk Management (CRM) for taxpayers, was launched towards the end of 2019. In 2020, the tax office issued 2,424,701 Letters of Requests for Explanation of Data and/or Information (SP2DK), of which 1,333,443 Letters of Report on Requests for Explanation of Data and/or Information (LHP2DK) have been issued. The number of taxpayers who received SP2DK in 2020 was 1,496,513 taxpayers, the number of taxpayers with completed SP2DK was 817,849 taxpayers, and the realization value for SP2DK issued in 2020 was Rp. 66.85 trillion, and the realization value for LHP2DK issued in 2020 was Rp. 70.05 trillion (DGP, 2020).

The high SP2DK issued by the Directorate General of Taxes (DGT) and the realized amount of LHP2DK in 2020 amounting to IDR 70.05 trillion indicates a discrepancy in tax payment data submitted by taxpayers through notification letter reports (SPT). This can also mean that there are still quite a lot of taxpayers who have difficulty fulfilling their tax obligations or even carry out tax aggressiveness. It is possible that the trend of issuing SP2DK will continue along with DGT's focus for 2022 being the year of optimizing tax payer supervision and SP2DK is also a short way for DGT to increase tax target achievement.

Updating information on laws and regulations is positive for taxpayers who are also political elites or who have political connections (Kim & Zhang, 2016) but political connections owned by companies tend to be significant for tax evasion (Fajri & Rusydi, 2019; Klif & Amara, 2019; Khoirunnisa Asadanie & Venusita, 2020; Wicaksono, 2017). It becomes a buffer for the company from and/or binds the company to the government (J. Zhang et al., 2016) so that the company has better performance during the reign of the related politician (Utamaningsi, 2020). The high level of corruption is a measure of close political connections (Khlif & Amara, 2019).

The passing of the Tax Harmonization Law in the midst of the Covid-19 condition, scheduled the disclosure of voluntary taxes which people prefer to call it tax amnesty volume-2, exemption from income tax for foreign workers for 4 (four) years (UUHPP Chapter III article 4 paragraph (1a) ), further creates a sense of injustice for other taxpayers. The behavior of political elites and unethical government officials such as corruption seems to justify the negative thoughts of informants in a researcher interview that taxes are only used to finance corruptors or for luxury

infrastructure projects that are quickly damaged (Aliyah, 2014 ; June et al., 2019), or even not really necessary?

This research tries to make a research breakthrough to find out the behavior and meaning of tax with a tax subject using the term "political elite taxpayers" as a form of self-understanding for taxpayers as individuals who pay taxes as well as political elite (legislative) individuals who are elected with all the trust of voters ( the people) to carry out functions as legislation, budgeting, and supervising the implementation of the budget originating from tax funds for state development and people's welfare. Also for taxpayers with the term "politically connected taxpayers", namely the bearers of political elite taxpayers as a form of perspective on the other side of exploring the meaning and behavior of taxpayers by adding research subjects that have been conducted by previous researchers (Aliyah, 2014; June et al ., 2019).

## **RESEARCH METHOD**

This research is a qualitative research using Husserl's transdental phenomenology which seeks to understand the core of the informant's experience which sees from the perspective of taxpayers in fulfilling their tax obligations that they have faced so far and fulfilling natural niches from a phenomenological perspective. Exploring information by way of interviews meeting directly with informants by relying on Edmund Husserl's concept of transcendental phenomenology (Burrell & Gareth, 2016; Kamayanti, 2016; Moustakas, 1994) is as follows: 1) Deliberation, which begins with awareness that guides humans in dealing with particular object, whether tangible or not. 2) Deliberation is formed by two main concepts, namely noema and noesis. Noema and noesis have different principles. Noema is the objective side of phenomena that we can see, hear, taste, think, and smell, while noesis is the subjective side of phenomena which is the basis for human thought in perceiving, remembering, judging, feeling, and thinking. 3) Based on this noema, the researcher then extracted further information, namely the epoch. 4) Intuition is a proposition that is believed or tends to be believed by the subject. 5) Intersubjectivity, arises when there is a common understanding between researchers and informants on a phenomenon being studied. 3) Based on this noema, the researcher then extracted further information, namely the epoch. 4) Intuition is a proposition that is believed or tends to be believed by the subject. 5) Intersubjectivity, arises when there is a common understanding between researchers and informants on a phenomenon being studied. 3) Based on this noema, the researcher then extracted further information, namely the epoch. 4) Intuition is a proposition that is believed or tends to be believed by the subject. 5) Intersubjectivity, arises when there is a common understanding between researchers and informants on a phenomenon being studied.

The focus of the object and location of the research is on the political elite taxpayers of the legislature members of the DPRD and elite taxpayers with political connections in the city of Balikpapan. The basis for determining informants is into 2 groups with the criteria of fulfilling one of the following conditions: 1. Informants with political elite taxpayer status, with the criteria; people who are registered in the company's legal management before serving as political elites or leave the company management list before/after taking office but still have decision-making power in the company, people who are still legally registered in the company and still serve as active members of the legislature. 2. Informants with political connection tax status,

**Table 3. List of research informants**

No.	Informant Status Taxpayer	Class	Head of Type Company	Anonymous in research
1	Legislative political elite	Red Party	Construction	Mr A
2	Political elite connections	Businessman The Purple Party	Construction, Procurement	Mr BA

Source: Author (party name and informant name are pseudonymous)

## RESULTS AND DISCUSSION

### *Results Study*

As a first step to understand the interrelationships of how political elite taxpayers and politically connected taxpayers carry out their tax obligations during the Covid-19 pandemic, the author feels the need to look back on how the political elite "self" and political connections interact to perceive the current state of society in general because society have entrusted them to be able to achieve what they aspire to, social justice for all the people and the people finance the process through tax funds.

### *Overconvidence Lessons from Political Elites*

*Overprecision* part of overconvidence, it is closely correlated with individual differences for example an individual is a politician and not a politician (Moore and Schatz 2017). The effect of the overprecision shown by this individual can also cause problems in the future and extend to include individuals who are nearby. Confirmed by the statement of political elite informant Mr. A when asking his assistant about the results of the PCR test:

...before leaving the PCR results had not come out, I asked the so-and-so my companion, the staff. The results are out, not yet [responsible for Mr. A's companion], don't arrive, you know, as soon as we land, our new results will come out positive, we can't go home from Jogja [Mr. A gave an example of threatening hand gestures to the staff]. Apparently it's safe, sir [answered the staff], it's your responsibility ... i will tell you, as soon as you come down, open the HP of care to protect the positive ... i check. How about you? Do not make a fuss, be silent, sorry for the other passengers, as soon as my three checks were positive...we don't have any signs of Covid symptoms, sis.

*Overprecision* to Mr. A's companion regarding the PCR results that had a negative impact not only on himself, namely the existence of threats from Mr. A but also had a negative impact on Mr. A himself, namely the prediction of not being able to return home from Jogja and other passengers near them which in this case would make them anxious, fear, worry, even discriminatory treatment as a psychological impact of the Covid-19 pandemic (Taylor 2019). Realizing that the "incident" (noema) was the result of a faulty "mechanism" (noema), Mr. A then took action to eliminate the spread of Covid-19 and the emergence of new problems by changing rules or mechanisms with better ones (noesis) for the official travel of board members, seen in the following statement:

...after that {the incident}, {mechanism} (noema) ...we have changed it, never give a safety statement to the council I said [firmly stated], fellow council members also don't ever leave before your results are out, that's a lesson from me. Because when

you are positive you are there, {private quarantine, personal money} (noesis) you spend...”

From the above we can see that a new policy or rule was born because of a problem. It's just that how something is considered a problem and how to define the problem returns to the individual, in this case the legislative council, because they make the rules in terms of socialization relations in society (Syarifuddin 2018).

### ***Public Interest and Public Secrets***

The determination of East Kalimantan as the location for the National Capital City (IKN) makes Balikpapan, as the entry gate, have a strong attraction for investors and immigrants to try their luck. Balikpapan is starting to prepare itself with various programs to improve people's welfare which are certainly funded from taxes. The author's question regarding what are the focus of local government programs on increasing development and people's welfare in 2022 and the extent of supervision, informant Mr. A explained:

Yesterday we focused on the board regarding flood issues, PDAM, schools and others, we emphasized floods first on big budget plotting... {Progress is slow} (Noema) ...already SCM-2 already SP-3 ... Then it can be terminated contract...., but it's difficult (Mr. A was silent for a moment) we want to call the PU again, we're just {carrying out our function} as supervisors, because we are the ones who budget, we mean those who supervise, everything is getting worse.... (Mister A was silent again), covered from each other's political {interest} (noesis). {Who is the ruler} yes that's...like that.

We also agreed on the hospital, only to build it in the west...don't just for reasons {the mayor lives in the west} (noema) then he builds in the west...an in-depth study is needed. Westerners, if you want to {hospital} Pertamina {near}, ibn sina is close. But have we ever thought about the people in the East? East is not my {district}... there is no {interest} (noesis) in the East, but we are watching the development of the region. Western friends {attacked me}... I said I had rights, the East defended me... Widespread there, chaos.

Mr. A was of the opinion that the road project should have been terminated by the city government, in this case the mayor, because progress was slow (noema). Therefore, the DPRD issued SCM-3 and SP-3 as a form of fulfilling their duties as a legislature, but the city government has not yet terminated the contract. work for the contractor winning the tender, including the plan to determine the area for the construction of a new hospital because "the mayor lives in the west" as an initial awareness/noema of Mr. A's estimate, which should follow the broad distribution not in the west but in the east as his own understanding his noesis "right" to determine. Mr. A thought that this was due to political interests (noesis) and those in authority.

### ***You Decide Who Determines You***

The commercial jargon of powder detergent "dare to get dirty" that we usually see on television in Indonesia depicts that to get something one wants; one is willing to "get dirty and have fun". The state of the social environment that is exposed to pragmatism, individualism, is always tempted by consumptive satisfaction of materialist luxuries. Then it was exacerbated by a sense of

injustice over a sacrifice and the results obtained. This inspired the informants' thoughts when the writer asked them a number of questions "what caused you to enter politics?"

In the past, even though it was a businessman, for example, sis, it seemed like it was dark in my environment, I wanted to ask for an electric pole for lighting, it was difficult sis... but as soon as I was at {the council} OPD-OPD heard my words, if I wanted {to help} sick people, I could even though there was no BPJS yet. (Mr A)

Mr. A's explanation above gives us information that being or a member of a legislative "council" (noema) makes him pay more attention to the OPD (Regional Apparatus Organization) or the head of the regional apparatus service which makes it easier for him to convey and "help" (noesis) realize what is needed by the community even though they do not have guarantee (BPJS).

Meanwhile for Mr BA, he sees a crisis of example in society due to wrong thinking, an example of having things that according to Mr BA is stupid, the implementation of the 5th precept of Pancasila has not been fully felt, the distribution of people's welfare has not yet been realized, there are still things that cannot be achieved eat, but on the other hand the welfare of some people has increased. To change this situation for the better, political channels are the right way to educate the public. As an entrepreneur or CEO, you can't do that. The following is Mr A's statement, his reasons for venturing into the world of politics:

We are in a crisis of exemplary, because yes....sorry, now, people, (pause for a moment) yes I apologize for this.... this is quite a bit....so sorry people say ODI people whose level is a bit lower, so there can be a lot of followers. Ah... try it. But what, it means we have a problem, right? Make the weird ones have lots of followers, even the ones that are okay don't have enough followers. So that's a problem. Until I said, maybe this is also part of the scenario... I'm sorry, certain people, earlier people who are good at economics, right? We can only conjure up, but if we get to this point, we might be perceived as different, but that's the reality, right? we are talking reality in society. We don't want to fight the government. ...We often read Pancasila and so on and so forth, the preamble, we often... the fifth precept is social justice for all Indonesian people. But have we...have ever....hmm feel that, it is possible for people to increase welfare but the distribution is not certain, the justice is not certain, the proof is that many cannot eat, some still cannot feel. So many...if we talk about this, the people who should want this to be good, they have to get into politics can't go outside. That's also one of the things that got me interested in getting into...., but does that have to make me what, so what....?. Later, but for me, this path must indeed, this is the opportunity, the container for us to really communicate to the public. It is possible for people to increase their welfare but the distribution is not certain, the justice is not certain, the proof is that many cannot eat, some still cannot taste. So many...if we talk about this, the people who should want this to be good, they have to get into politics can't go outside. That's also one of the things that got me interested in getting into...., but does that have to make me what, so what....?. Later, but for me, this path must indeed, this is the opportunity, the container for us to really communicate to the public. It is possible for people to increase their welfare but the distribution is not certain, the justice is not certain, the proof is that many cannot eat, some still cannot taste. So many...if we talk about this, the people who should want this to be good, they have to get into politics can't go outside. That's also one

of the things that got me interested in getting into...., but does that have to make me what, so what....?. Later, but for me, this path must indeed, this is the opportunity, the container for us to really communicate to the public. That's also one of the things that got me interested in getting into...., but does that have to make me what, so what....?. Later, but for me, this path must indeed, this is the opportunity, the container for us to really communicate to the public. That's also one of the things that got me interested in getting into...., but does that have to make me what, so what....?. Later, but for me, this path must indeed, this is the opportunity, the container for us to really communicate to the public.

Mr BA's answer above seemed to confirm what Mr A had done, who was disappointed that the people around him did not support him during his first candidacy in 2014:

in 2014 {nyaleg but failed} (noema), I was already a guerrilla from below, there was a recitation group asking for help in providing tambourines, I gave them, uniforms, environmental activities I always participated in, there were lots of them, there were lots of them, but what? During the 2014 election, I only got 2 votes, 3 in my own electoral area, you know. Looks like sis, if we donate, well...we intend to donate. So if you donated tambourines, uniforms, and then helped other residents, it's like sis being given coca-cola, expensive sprites {a few months ago}, then {last night} someone gave Ms. Aqua which glass is better, sis. Remember, it must be the aqua glass right? {That's what I learned} (Noesis) from the failure in 2014, even {entered another candidate}. In 2019 you don't have to donate a lot, tomorrow morning you want to vote, at night just go to the residents' houses, see how many people are in the house, 5 people, yeah...100, 100, 500. .... contract, my intention was to tell the residents that this was reimbursement because my father didn't work because of voting day, if I did, we'll see about it later...collect my promise to my house, and it's true, sis, I'm going up. So if you want to {get into it} just do it {every way} the important thing is to get in first, after we work hard to fix it inside.

The circulation of money around the election of legislative or executive candidates, let's call it what we often hear with the term "vote buying and selling, dawn attack" is agreed by the informant Mr. BA, that it is more effective for "politicians" (noema) than giving donations, which has been the pattern of society with something that is wrong becomes considered normal. In fact, in the view of Mr. BA, members of the legislature must be people who have a soul to serve, high concern and smart. If money is the cause of an elite sitting as a member of the legislature which incidentally is the people's representative, then there is no need for education anymore, it is enough just to have the ability to buy people's votes. The rise of vote buying during the election period is a sign that the people are not ready for direct elections in our democratic system, this must be corrected. People need political education so that the situation in our country will be better. As stated below:

...Now that is {maintained throughout Indonesia, Lha... that's what happened, something that cannot be done but is highly legal {recognized by the community}. You don't need to cover it all up anymore, that's national. Why... {Because it's the... So that's the rule}. That's why, that's how bad Indonesia is because yes...if we talk about politics again ma'am, it's the other way around that



Indonesia is actually not, {not ready} with...democracy...democratic system...directly.

Regarding how many members of the legislature are the support of Mr. BA in the Balikpapan DPRD? Mr. BA answered, "Three, they are in commission 2, commission 3 and commission 4". Furthermore, Mr BA explained:

That's why the people on the council actually {should be} people who really have a soul to serve them there, secondly they have to have high concern and really have to be smart. That's all, because of the money factor. So money, people can sit because of money, right now there are mistakes too indeed. Because it's just the money. {So one day} people don't need to go to college, don't need to go to school, people looking for a lot of money can sit as members of the council. {It's the same as education}. We can't be apathetic about it. Everyone came down, each of them still wanted {good changes} to come down together to provide {education} to the community.

### ***The Struggle of "Rent-Seeking" Quotas, People's Projects, Status and Market Connections***

This search for rent is carried out by the legislature, the executive has more influence in negative directions than positive things for most people (Bown and Bollyky 2022; Li et al. 2008; Sabahelzain, Hartigan-Go, and Larson 2021; Suaib et al., 2021). This is also an attempt to restore investment in the general election contestation (election) in their time before coming to power. Granting business permits, determining the location for the construction of public facilities, determining the project executor, (Adi 2018; Andrias 2019; Murray 2012). Mr A gave his analysis on the ongoing project:

The DAS project, {should} (noema) have reached 30% by December (2022), until now PU, I'm asking, is it only 4-5%, what's wrong? If this is not of interest, it must have been terminated. Value of 136 billion, 10% is there an open secret or not? Everyone knows...10% of the project value, right? meaning there are 13.6 billion. Ok. The winning company has already disbursed 17 billion, if he pays 13.6 billion {for a 10% fee up front}, can he be allowed to pursue up to 30% progress? What if this company doesn't have its own capital? If he has the capital, the (project) will run. Lastly, he wants to {borrow from the BPD} using a contract, the SPK is to be placed at the BPD, 50 billion will be submitted, confirmed to the DPR. {I said if you want your money to disappear, that's okay}.

Mr. A's background as a civil road contractor and housing developer understands how the "should" is the noesis of this case, namely the failure to achieve the work progress of the DAS project contractor, the impression of a statement on social media ("would the government dare to terminate the contract?") reinforces Mr. A's thoughts were that this project did not reach the target due to a lack of funds because it was estimated that there would be a fee for persons who were paid in advance by the winner of the full tender from the contract using funds for work advances that had been paid for by the government (noesis), supported by proof of BPD bank confirmation to him for submitting a loan fund by the contractor.

Rent-seeking seems to have become a part of every person who has a position. Those who are in the legislature, executive, even the judiciary and then go down to their small subordinate units with their own goals, motives and methods. Other disclosures:

{Never mind...the teacher}(noema) herself miss, call me, Mr. Councilman many want to enter this through me, but this will go through Mr. Council, how much later {we ask}, the junior high school teacher asks, I swear. Call, Mr. Council, how much I'm asking for this {so and so}, it'll be arranged later. I said I'm sorry sir, {my conscience boils..., I don't accept} (imitating his conversation with an unscrupulous junior high school teacher). What are you doing, sis, never mind...not the place to make money {a big sin... extorting people} (noesis)

Rent-seeking for political connections, as stated by Mr. BA, that political connections can expand links or market share (noema), utilize other sources that benefit the company. Information, such as the provision of goods that are in accordance with Mr. BA's "chemicals" company business that are needed by other entrepreneurs on the board, for example a mining company. So that this political connection can increase the sales of Mr. BA's company, which is then expected by the company to provide greater CSR funds that can be utilized. The following is the description conveyed by Mr. BA:

As for the benefits for our company directly, yes... what is it, not completely non-existent. But actually {political connectivity} can also increase our {link}, or our connectivity with others with {resources that can be utilized} by our company. For example, he has a mining company, he needs chemicals, its means that because of this political connection, we can increase it. So with political connectivity, these efforts are much better, because political connections come from various backgrounds, there is pharmacy, there is mining, there is palm oil. I think 50% is the background of entrepreneurs, there are contractors, distributors, various things. Just see what you can do, what you can do, what I can do, what you can give.

The development project of a region as an effort to optimize the regional budget is an extension of the transfer of state funds which is a collection of taxes paid by taxpayers in order to be adjusted for the purpose of financing state development for the welfare of the people in the hands of political elites and their political connections which as well as taxpayers can turn into a tool that simultaneously finances personal or group interests. A sense of injustice for some people because of their status in the social strata of society where they feel they are not being cared for by officials in government agencies can make a person do various ways to get to the same level or above it in the social strata of society.

The process of obtaining a position in the social strata of society by a political elite in a way that is contrary to the rules but gets "support" by most of the people around him or even from strong investors who become his political connections makes the rule a transactional object. Processes such as money politics to be remembered and then elected in legislative or executive (regional head) elections that occur and become a shared secret create a "vicious circle" of large election investment costs or reciprocation so that later they can return through ways of "optimizing" budget funds originating from taxes or from the results and implementation of legislative, executive and judiciary collaborating regulations.

A prestigious position, it can even be said to be a noble position if you look at the actual function and purpose if it is carried by people who have the goal of really being in the interests of the people. The placement of individual managers and guardians of the people's trust whether it be tax funds or regulations returns to the basic issues, namely the economy, culture, education and ethics that are currently running in their environment. Do we just keep silent and watch or together fight for good?

### ***Humanity above Rules: Implementation of Accounting and Taxation of the Covid-19 Contribution Burden***

Donations made during the COVID-19 period for companies subject to political elite taxation and political connection taxpayers as part of the implementation of the Limited Liability Company Law number 40 of 2007 article 1 number 3, which covers government regulation number 47 of 2012 article 2, ensure that every limited liability company has social and environmental responsibilities, especially when a disaster occurs and they are given the opportunity to carry out countermeasures in accordance with Article 28 paragraph (1) of Law number 24 of 2007 concerning natural disasters. Where the cost of corporate social responsibility is categorized as a donation fee, the recognition of the burden is regulated as a deductible expense from gross income in Article 6 paragraph (1) letter (i) of the Income Tax Law number 38 of 2008, government regulation number 93 of 2010 with a technical scheme according to minister of finance regulation number 76/PMK.03/2011, and government regulation number 29 of 2020 concerning additional gross income deductions, which downstream of this affects the amount of corporate income tax they will pay.

Beneficial for taxpayers, but with the conditions stated in the rules mentioned above, the extent to which this is known to the taxpayers of the political elite and their political connections Mister A's answer:

The council doesn't seem to know, I just found out. If you know that, I'd better report it to the body appointed by the government. Great tax reduction. Where do you want the government to go? But this is the Covid condition, those who distribute it slowly, those who don't believe it... also cannot socialize taxes because of Covid.

We at the council also made a group to join a number of entrepreneurs, but all of our contributions went directly to the field. Nobody knows if it can reduce our taxes, sis.

Mr A understood the Covid-19 condition, it was difficult to be able to socialize tax regulations, even though they were members of the legislature but were not aware of this tax facility. So that Mr. A as well as other entrepreneurial legislative elites in the DPRD, who eventually joined and distributed aid directly to the community because according to him the slow pace of the related agencies.

As for taxpayers with political connections, Mr. BA, when the author confirmed the existence of this rule, answered as follows:

How about that... If it's an ordinary donation, we follow the normative norms, but this can't be done anymore, so yeah... we see, we hear, someone comes asking us to give it, we don't know if we have an NPWP or not, we just give it to whoever it is. Even that in the Department, just take a photo. This is an extraordinary condition”

At Mr. BA's company, they already have rules for giving donations in accordance with tax rules, however, for the extraordinary conditions of Covid-19, their company no longer follows these rules, even at the government agency level, donation are only documented with photographs.

### ***Types and Techniques for Distribution of Covid-19 Donations***

Disaster situations are often accompanied by a scarcity of resources. This is due to the characteristics of the type of resource, namely resources with their physical characteristics and resources with their supply and consumption characteristics. (Basuni et al., 2018) while triggering

factors for scarcity can be caused by unintentional scarcity and scarcity that is intentionally manipulated by retailers and even triggered by human nature that is competitive and hedonistic towards products (Gupta & Gentry, 2019). During the Covid-19 pandemic, all of these things happened simultaneously which resulted in more victims due to their financial inability to obtain rare items, for example masks that were sold very expensive at the start of the pandemic, even though they were the main product to prevent the spread of this virus.

The author's investigation of the informants in this study stated that companies prioritize giving donations in accordance with their line of business, apart from other things they can provide as best they can. Mr. BA provided disinfectants and hand sanitizers, PPE and masks, Mr. A prepared all the needs of the residents of his complex which were isoman and sprayed disinfectants and made donations directly to the affected communities as well as to the relevant agencies. The following is a statement from the informant:

Because {our background} is chemical engineering, our efforts are also moving there. In accordance with the government's instructions that we must also be involved in preparing for the handling of Covid-19, preparing lots of hand sanitizers, disinfectants which at that time were indeed a lot for spraying into the community, we could make, blend our own according to WHO standards. We condition, we take materials for us to make... to prevent the spread of Covid-19 in the midst of society, especially Balikpapan... we also help areas outside of Balikpapan in almost 10 district cities of East Kalimantan...

... What kind of PPE do we have, what kind of clothes are those..., face shields, distribution of masks. But the consistency is disinfectant and hand sanitizer. ...nearly 30 cars could go back and forth to the cemetery carrying the corpses... {Almost every day} we sprayed {all Balikpapan residents} with {periodic system}, whether to so many RTs, so many districts.

Yesterday, our council members distributed rice boxes to residents every day. For residents of {this complex} (a housing complex owned by Mr. A - a housing developer) who are isoman who don't want to share in the group, just say something if you need something if you can't go out for shopping, please. That's rice, milk, masks, disinfectant spray, lots of it, sis. Still got it (covid-19). We distributed it {directly} to the community during the vicious time of Covid, when the community couldn't go out. Indeed, that's what we {regret} from yesterday, in the end there were those who had doubled who got it, what shouldn't have got it, because of {lack of coordination}, the method of division {I'm confused}, maybe {there is a feeling of distrust} with existing management.

### ***Recording, Loading and Bookkeeping of Covid-19 Contributions***

Accounting as a social practice and institutional requirements with potential conflicts over the application of the entity's internal policies. Accounting policies ultimately remain subject to the pressure of "accounting man" for the desired distribution of power or goals (Syarifuddin, 2018). This is reflected in the policies adopted by the informants to minimize obstacles and conflicts over the cost of the company's Covid-19 contribution to tax provisions. A policy adopted by Mr. BA regarding the rules for Covid-19 donations when the author revealed that the recipient of the donation must have an NPWP according to rule number 76/PMK.03/2011, as follows:

If you want to say the recording is perfect, it's not, that's part of the {policy}. We ourselves may have {rules that we violate} at that time with what tax rules all. But what we were thinking about at that moment was human life. Rules are OK, but

{the most important of those rules is safety, human welfare}. It's contradictory. We know, {normatively, we have already made regular assistance like that}. There are people in our community who don't have an NPWP, we give/ask, we buy then we send everything just to try to survive even though there is no guarantee either.

Mr BA is aware of "breaking the rules" (noema) of taxation and the normative rules that have been made by his company which are only made for assistance under normal circumstances (unlike the conditions of covid-19). Agree "Ok" with regulation number 76/PMK.03/2011, but he still gives his contribution to society regardless of whether he has an NPWP or not because it prioritizes the interests of how humans survive, survive the plague. The numbers presented in the financial statements can also distort the actual state of the environment because of the interests that cover it (Chwastiak & Young, 2003). So that at the micro level the policy of becoming a "government apparatus" combines the awareness of crime in the logic of economic rationality, image the results as a form of contribution to prosperity for the country (Ala & Lapsley, 2019). Tax regulations and accounting standards facilitate this, when the authors question the informants how management treats their contribution fees in their financial and tax reports, related to the similarity of the researchers' findings; there is no official proof of receipt of the donation from the recipient, the status of a loss statement with the cost of the donation and the treatment of the value of the inventory.

Some of the expenses are still hanging. This is what I say is crazy, later on in the finances, if you're on a whim, how come there's so much inventory, you can see from the debt, how come the supply.....in fact, it's {unbalanced}. Whatever form the expenditure is that is not in... it's bound to be {a profit}. (Informant Mr. BA)

Information from Mr. BA that the cost of the Covid-19 donations given until now is still "hanging" (noema) as the inventory value in the company's financial statements, so that the financial reports display information in the form of profits which are not in accordance with the actual situation, "unbalanced". (Noesis). Then the informant Mr. BA continued his statement regarding the tax consequences due to the supply of raw materials that were donated in connection with non-fulfillment of the "NPWP" and "official institution" clauses which made it increase the value of company profits due to fiscal corrections of corporate income tax, it could even be value added tax ( PPN).

{Our responsibility}. Regardless of how, when, we adjust it to financial conditions. Don't want to avoid. I am called to the tax almost every week. We can honestly say, we are just in this pandemic period, we are stumbling, if before that it was okay, including number one. If called there "do you want to pay?" (Imitating the tax officer's question), {we want to pay, not don't want} (said firmly while banging the table). Our financial situation does not allow it. We still recognize it as debt, if the income tax. For our VAT it is illegal to eat VAT money. Yesterday I said that if you can go to jail, jail is better, right? If that's the only way. Company closed. {I hope} there is another way... Let's see if we have our money in it, can it be auto debited? Sorry...madam...want to expose please, if I say this government {like trapping us entrepreneurs}, to be honest we moved fast yesterday. It turned out to be a trap, how come there is no {evidence} (meaning the receipt for the delivery of donated goods). When people are about to die we are ordered to break through all of them in the field.

From the statement above, the informant remains "responsible" (noema) for his company's income tax, as proof that the informant is willing to come to the tax office and explain that his financial condition is not good. Despite feeling like he was being framed, he rightly hoped (noesis) that the tax office would have some other way around his income tax debt. Whereas Mr A's statement "I {don't understand} that, sis, someone has already taken care of it, it's all up to him, the company is also silent, sis, there are no activities, I just closed the restaurant."

Disappointment finally appeared as if it made the donation that had been given not sincere, expressed by the informant Mr. BA:

I thought that next time we don't have to donate if there's a disaster, we just pay taxes, that's the government's business. Our business of paying taxes is the same as helping, but what is that? This is humanity.

### ***Choice: Covid-19 donation or tax "donation" to the State?***

It is impossible not to label every activity that goes directly to the people of this country's political elite with the assumption that it increases their electability and legitimacy (Eryadini, 2013; Tang, 2017). Taking a deeper look at removing all existing self-attributes, what tendencies cause humans to want to help or sacrifice for other humans? It can be traced due to the genetic similarity between one human and another human (Dawkins, 1989) and the long-distance search by academics stems from Agust Comte (1857), who believed that humans are social beings who have emotions, impulses, although their actions are still subject to biological lust and selfishness (Shilling, 2002). This is confirmed by Mr. BA's narrative, when the author leads him to the question of whether donations are made in order to seek legitimacy....

That in the business that we do automatically there must be a part of concern for the surrounding environment. What's more, this is a pandemic, so it's mandatory, I feel compelled to do that to prevent the spread. If people look at it from a political point of view, yes to make donations to... outside of Balikpapan? but actually when it comes to humanity, everyone has obligations. And in particular the government has far more obligations to be responsible for how to tackle the spread of Covid-19. But we also understand that {the government alone is not enough}, it needs the involvement of all existing elements of society without exception. ...To be honest, I don't see it from the political side, I only see it from the {human} side. Even though it cannot be denied that we are part of {political connectivity}, people will automatically look there. But far from that, we are actually consistent in society. In a company, the greater the effort we make to automate our responsibilities to society, the greater the meaning.

Mr BA realized that the donation (noema) that his company made to the community would be assessed by the community for political purposes because Mr BA had political connections. Seeing the government's difficulties if elements of society do not work together to deal with the spread of Covid-19 which has become a pandemic and also the company's responsibility towards the surrounding environment, this donation for Mr BA is mandatory for humanity. It was previously said that the aid was sent outside the city of Balikpapan. It was the sense of humanity (noesis) that moved Mr BA to make donations, because outside the city of Balikpapan it was not a contestation of his political area that convinced the author of the real intention of Mr BA's assistance.

The experience of a deep, tragic loss that causes humans to try to save other humans in their environment which is a cognitive drive is reflected in the personality of Mr. A:

At that time we were in the count {eight days and three who died}, first daddy, indeed Covid from home was taken to the hospital, after that my brother also died, in the hospital, lastly mom was at home...no Covid, that's why our mom can still take care of the corpse}, not like my father and my brother. It's my father's five day birthday. I said to the residents of the complex here who are isomans who don't want to share in the group, just say if {need something} say if you can't go out for shopping, just say. {It can't be stopped} covid 2021...the peaks.

Within "eight days and three (family members) who died" and "couldn't take care of the bodies" they were (noema) Mr. A's experience of facing the ferocity of Covid-19 at its peak in 2021 which prompted him to do something (noesis) to help residents in the neighborhood complex.

The ferocity of Covid-19 which has a negative impact on all social lines of society, officials-ordinary people, hard-to-find, city-rural, domestic-foreign countries has finally united a common determination to tackle its spread and handle it, fostering a sense of nationalism (Zakaria, 2021). A sense of nationalism also underlies the principle of taxes regulated in Law no. 10 of 1994 with the self-assessment model requires proof from its citizens, especially elite representatives of the people, DPRD members who function as legislation, budgets and overseers of the use of state funds.

I don't expect my family to play in government companies, the public spotlight. "Wow...that project won for {his older brother on the board}, his older brother can lobby, can press", I avoided that. I've conveyed to my family, my younger siblings don't {play government projects}, we'll just be in the private sector. Because when I scream, if you're not clean, don't shout clean, don't be a thief, shout a thief. When {member function screams} there is a problem with a project, "chairman... don't make a fuss your brother is also working on the project..." (Imitating other board members) what am I trying to say (Mister A's words)

If I'm both important (donations and taxes), it means it's important to help the community to pay the obligation (taxes), yes it's also important, it's just how to synchronize because this is also a tax for the community, automatically when we provide assistance when it is really If it's needed, it's an extraordinary event, if it's a normal incident it's clear, for example yesterday's earthquake assistance (liquefaction) was recorded, went straight to the city government, we took pictures, there's documentation. If not covid. People have not died yet. At a time like this, it's an obligation, that's where you can see it.

All informants agree that taxes are important, according to Mr BA, under certain conditions the tax authorities provide opportunities for those who really contribute to the Covid-19 situation. And for Mr A, as a political elite taxpayer, he feels bad if he or his family takes on a government project because it will make it difficult for them to carry out their functions as people's representatives, members of the council (functions: legislation, budget and oversight of tax funds).

The choice of violating the rules as prescribed behavior resulted in financial reports and tax reports that were not actually acknowledged by the informants; "so many expenses are still partly hanging" reflects the awareness that the balance sheet and profit and loss values in the company are improper, as well as the tax reports. This is a form of compliance-driven tax aggressiveness with planning for possible compliance versus non-compliance outcomes that are anomalous from what was conceptualized by Cusman and Morris (2018), namely, "compliance has

the prospect of greater and long-term rewards," whereas in this study, following the rules of taxation results in a loss report that will make it "complicated" over the consequences of taxation, where this is undesirable or detrimental to political elite taxpayers and politically connected taxpayers.

## CONCLUSION

The practice of materializing in the display of processed results from human and natural connectivity activities in financial reports is not limited to the meaning of profit or loss figures, ratios of debt and current assets, nominal labor without looking at the reason and feelings that accompany it so that there is loss of space for process values (Wahyuni, 2022). This is where we begin to see from another point of view, namely the meaning of a human economic activity seen at the time and the background of the display of numbers. The many tax incentives provided by the government during the Covid-19 pandemic were to relieve taxpayers during a pandemic where all business sectors experienced a decrease in income which did not necessarily become tax relief for entrepreneurs, in this case the cost of donations.

Minimal socialization regarding the rules for donations as a deduction from gross income becomes homework (homework) for taxpayers if they want to enjoy the deduction facility by completing all the required documents. Contradictory policy rules made by the government with the behavior of government "persons" using tax funds for social assistance handling Covid-19 can clearly reduce the trust and compliance of taxpayers (Broto, 2018), when taxpayers voluntarily give their donations which cannot then be accepted as reduction in income due to lack of administration will also cause a sense of injustice "think next time you don't have to contribute, That (natural/non-natural disasters) is the duty of the government" if this situation is maintained there will be friction between tax regulations and human rights (human rights) and ethical regulations. The relationship between human rights and taxation relates to the right to create socio-justice and socio-economy at a time when the Covid-19 pandemic was still occurring (Gupta & Gentry, 2019).

Taxpayer voluntary compliance can be achieved using an ethical and humanitarian approach, because the true human tendency is to help other humans (Alm & Torgler, 2011). The informant's assertion "yesterday I said that if you could be jailed, it would be better to be jailed" is a form of despair in the midst of a business downturn, but taxpayers still make donations on the basis of human ethics. Regarding this, the statement from the informant Mr. BA is:

e....the condition is we really don't have any money, you know, and we really scale up what is the main thing first, meaning if we don't pay income tax (only) will the wheels of government shut down? If I don't pay employee salary? It's a dying person. Pph we definitely want to pay. We made mistakes not to enrich myself, there are people playing tax administration which is not OK but for the personal interests of their group. That's a different case.

It is necessary to re-evaluate the rules for concentrating national disaster donations at one door, especially regarding performance, fast and precise distribution stages, including also rules that recipients of donations must have an NPWP because not everyone has an NPWP which only causes trouble for the people below. This is Mr A's criticism of the government. The following is Mr A's statement:

The {rule} of concentrating donations to an institution designated as one door is correct, it's just that performance corrections in terms of distribution and distribution must be fast and on target. Yesterday it was piled up at the service until it was damaged due to technical problems. Regarding NPWP {not everyone has an NPWP}, such as online taxis, motorcycle taxis, freelancers, {no qualified income} what do you want to report the tax on. It's hard to just eat them. {That's enough.... don't make it difficult for anything using the NPWP, BPJS uses the NPWP}, the lower class don't understand the reporting at the end of the year. In the end, a fine, because you don't understand.

The success of the self-assessment system is highly dependent on the awareness and participation of the community, education and communication must be initiated by the policy



makers themselves. Trust in the government and tax authorities will continue to increase, one of which is the issuance of tax regulations that facilitate and prioritize the interests of humanity so that justice is truly experienced. The understanding of taxpayers in the political (legislative) elite as an example of compliance should be the focus of the tax authorities. Studying taxes is not difficult, but understanding it as a complex paradox is a disease of every society. Political elite taxpayers as tax payers and at the same time determine the use of tax funds should maintain and supervise their use properly and properly.

### ***Suggestions***

It is realized that this research has limitations, including: 1) only taking informants from the side of taxpayers from the political elite of the legislature and taxpayers with political connections. We can still extend it to "taxpayers of the executive and judicial political elite" in that they also have different functions in terms of distributing taxes for the welfare of the people. 2) The scope of the research is only at the city/regency DPRD level, which only creates tax regulations at a limited level, namely regional taxes only. It is hoped that future researchers can increase the scope of research at a higher level, for example other city/district DPRD or Provincial DPRD.

### **REFERENCE**

- Abbas, A., Ilham, M., Triani, N., Arizah, A., & Rayyani, WO (2020). Involvement of Firms in Helping Fight the Covid 19: Evidence from Indonesia. *Journal of Business Innovation*, 8, 72–76.
- Adiarsa, SR (2022). Considering Elite Behavior During the Covid-19 Pandemic From the Perspective of Government Ethics. *Indonesiana Politics Journal*, 7(1), 65–82.<https://journal.unsika.ac.id/index.php/politikomindonesiana%0AMenimbang>
- Aliyah, S. (2014). The Meaning of Tax and Its Implications in the Perspective Frame of MSME Taxpayers (Interpretive Study of MSME Taxpayers in Jepara Regency). *Journal of Economic & Business Dynamics*, 11(1), 81–102.
- Amalia, D., & Ferdiansyah, S. (2019). Do Political Connection, Executive Character, and Audit Quality Affect the Tax Avoidance Practice? Evidence in Indonesia. 377(Icaess), 24–30. <https://doi.org/10.2991/icaess-19.2019.5>
- Azizah, K. (2022). Minister of Trade Zulhas Observes Cheap Markets, There Are Promises and Lures Behind "Free Oil" \_merdeka. In Medeka.com.
- Barid, FM, & Wulandari, S. (2021). Tax Avoidance Practices Before and After the Covid – 19 Pandemic in Indonesia. *Journal of Accounting & Taxation Research (JRAP)*, 8(02), 68–74. <https://doi.org/10.35838/jrap.2021-.008.02.17>
- Cahyani, LPG, & Noviani, N. (2019). Effect of Tax Rates, Understanding of Taxation, and Tax Sanctions on MSME Taxpayer Compliance. *E-Journal of Accounting*, 26, 1885. <https://doi.org/10.24843/eja.2019-.v26.i03.p08>
- Charities Aid Foundation. (2021). World Giving (June Issue). [www.cafonline.org](http://www.cafonline.org)
- Civera, C., & Freeman, RE (2020). Stakeholder Relationships and Responsibilities: A New Perspective. *Symphony. Emerging Issues in Management*, 1, 40–58.<https://doi.org/10.4468/2019.1.04civera.freeman>
- Darmayasa, IN, & Aneswari, YR (2015). The Ethical Practice of Tax Consultants Based on Local Culture. *Procedia - Social and Behavioral Sciences*, 211(September), 142–148. <https://doi.org/10.1016/j.sbspro.2015-.11.021>

- DDTCNews, R. (2022). Do you want to know the results of PPS 2022 implementation? Check out the data from the Directorate General of Taxes. News.Ddtc.Co.Id.
- Debasa, AMC (2017). The Use of Charity as a Means of Political Legitimation in Umayyad al-Andalus. *Journal of the Economic and Social History of the Orient*, 60(3), 233–262. <https://doi.org/10.1163/15685209-12341425>
- Dewi1, AAIP, Sudarma2, M., & Baridwan3, Z. (2019). Peeling Dilemma Forms From the Tax Consultant's Side. *Scientific Journal of Accounting and Business (JIAB) (Online)*, 14(1), 132–141. <https://doi.org/10.24843/JIAB.2019.v14.i01.p12>
- Diller, M., Asen, M., & Späth, T. (2020). The effects of personality traits on digital transformation: Evidence from German tax consulting. *International Journal of Accounting Information Systems*, 37(xxxx), 100455. <https://doi.org/10.1016/j.accinf.2020.100455>
- DGT. (2020). Consistently Optimizing Opportunities in Challenging Times: DGT Annual Report.
- Dowling, J., & Pfeffer. (1975). Organizational Legitimacy: Social Values And Organizational Behavior. *Pacific Sociological Journal Review*, 18, 122–136.
- Fajri, A., & Rusydi, K. (2019). The Effect of Political Connections on Tax Avoidance (Case Study of Companies Listed on the Indonesia Stock Exchange 2016-2017). *Scientific Journal of FEB University of Brawijaya Students (Online)*, 1–18.
- Fionasari, D., Savitri, E., & Andreas, A. (2017). The Effect of Disclosure of Corporate Social Responsibility on Tax Aggressiveness (Studies on Companies Listed on the Indonesian Stock Exchange). *Highlight*, 12(2), 95. <https://doi.org/10.31258/highlight.12.2.4557>
- Fu, J., Shimamoto, D., & Todo, Y. (2017). Can firms with political connections borrow more than those without? Evidence from firm-level data for Indonesia. *Journal of Asian Economics*, 52, 45–55. <https://doi.org/10.1016/j.asieco.2017.08.003>
- Getah, C., June, T., Accounting, PM, Faculty, P., Dan, E., & Brawijaya, U. (2018). Exploring the meaning of micro business taxpayer compliance thesis.
- Harrison, JS, & Wicks, AC (2021). Harmful Stakeholder Strategies. *Journal of Business Ethics*, 169(3), 405–419. <https://doi.org/10.1007/s10551-019-04310-9>
- Hendrik, J., Kovermann, J., & Velte, P. (2021). CSR and Tax Avoidance: A Review of Empirical Research. *Corporate Ownership & Control (Online)*, 18(2), 20–39. <https://doi.org/10.22495/cocv18i2art2>
- Hunt, NC, & Iyer, GS (2018). The effect of tax position and personal norms: An analysis of taxpayer compliance decisions using paper and software. *Advances in Accounting*, 41(February), 1–6. <https://doi.org/10.1016/-j.adiac.2018.02.003>
- Iqbal, M. (2019). More and More Entrepreneurs Double as Politicians, Is it Dangerous? In *Cnbcindonesia.Com (online)*. <https://www.cnbciindonesia.com/news/20191007140241-4-104956>
- Irawati, W., Zimah, S., Barli, H., & Nadi, L. (2021). Understanding of Tax & Religiosity to Tax Fraud. *Atlantis Press SARL*, 584(Icorsh 2020), 150–166.
- Jessica and Agus Arianto Toly. (2015). The Effect of Disclosure of Corporate Social Responsibility on Tax Aggressiveness. *Diponegoro Journal of Accounting (Online)*, 4(1), 222.
- June, CGT, Ludigdo, U., & Purwanti, L. (2019). Exploring the Meaning of Micro Business Taxpayer Compliance. *Journal of Accounting And Taxation*, 5(1), 1–3. <https://doi.org/10.26905/ap.v5i1.2810>

- RI Ministry of Finance. (2022). Our state budget May 2022. Indonesian Ministry of Finance, 1–84. <https://www.kemenkeu.go.id/media/17876/apbn-kita-mei-2021.pdf>
- Khlif, H., & Amara, I. (2019). Political connections, corruption and tax evasion: a cross-country investigation. *Journal of Financial Crime*, 26(2), 401–411. <https://doi.org/10.1108/JFC-01-2018-0004>
- Khoirunnisa Asadanie, N., & Venusita, L. (2020). Effect of Political Connection on Tax Avoidance. *Inventory: Journal of Accounting*, 4(1), 14. <https://doi.org/10.25273/inventory.v4i1.6296>
- Kim, CF, & Zhang, L. (2016). Corporate political connections and tax aggressiveness. *Contemporary Accounting Research*, 33, 78–114. <https://doi.org/10.1111/1911-3846.12150>
- Klaudia, S., Riwayanti, DR, & Aminatunnisa. (2009). Exploring the Reality of Taxpayer Compliance of MSME Owners. *PETA Journal*, 2(1), 2–5. <https://doi.org/https://doi.org/10.51289/peta.v2i1.202>
- Krisyadi, R., & Anita, A. (2022). The Effect of Disclosure of Corporate Social Responsibility, Family Ownership, and Corporate Governance on Tax Avoidance. *Owners*, 6(1), 416–425. <https://doi.org/10.33395/owner.v6i1.599>
- Kusumawardani, I., & Sudana, IP (2017). Factors Influencing CSR Disclosure. Faculty of Economics and Business, Udayana University (Unud), Bali. *E-Journal of Accounting*, 19(1), p. 741-770.
- Nkundabanyanga, DM and SK, Muhwezi, M., Akankuda, B., & Nalukenge, I. (2017). Tax compliance of small and medium enterprises: a developing country perspective. *Journal of Education*, 53(2), 177–196. <https://doi.org/https://doi.org/10.1108/JFRC-08-2016-0065>
- Nugroho, K. (2022). Electability of Political Parties - Kompas. In Kompas (Online) (p. 7). <https://www.kompas.id/baca/artikel-opini/2022/04/11/elektabilitas-partai-politik>
- Pranoto, BA, Ari, D., & Widagdo, K. (2016). The Effect of Political Connections and Corporate Governance on Tax Aggressiveness. Paper Presented at the National Seminar and The 3rd Call for Sharia Paper, 2012, 472–486.
- Ratmono. D. winarti. MS (2015). Disclosure of Corporate Social Responsibility as a Means of Legitimacy: Its Impact on the Level of Tax Aggressiveness. *Nominal Journal (Online)*, IV, 16–30.
- Ratmono. D. winarti. MS, Dowling, J., & Pfeffer. (1975). Organizational Legitimacy: Social Values And Organizational Behavior. *Nominal Journal (Online)*, 18, 122–136.
- Riskiyadi, M., Tarjo, & Anggono, A. (2020). Dilemma between Fraud and Tax Compliance at Government Agencies. *International Colloquium Forensics Accounting and Governance (ICFAG)*, 1(1), 13–20. <https://conference.trunojoyo.ac.id/pub>
- Savitri, E., & Musfialdy. (2016). The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable. *Procedia - Social and Behavioral Sciences*, 219, 682–687. <https://doi.org/10.1016/j.sbspro.2016.05.051>
- Sentanu, INW, & Budiarta, K. (2019). Effect of taxation modernization on tax compliance. *International Research Journal of Management, IT and Social Sciences*, 6(4), 207–213. <https://doi.org/10.21744/irjmis.v6n4.683>
- Tene, JH, Sondakh, JJ, & Warongan, JD (2017). The Effect of Taxpayer Understanding, Tax Awareness, Tax Sanctions and Fiscal Services on Taxpayer Compliance (Empirical Study of

- Individual Taxpayers Registered at KPP Pratama Manado). *EMBA Journal*, ISSN 2303-1174 (Online), 5(2), 443–453.
- Utama, MS, Nimran, U., Hidayat, K., & Prasetya, A. (2022). Effect of Religiosity, Perceived Risk, and Attitude on Tax Compliant Intention Moderated by e-Filing. *International Journal of Financial Studies*, 10(1). <https://doi.org/10.3390/ijfs10010008>
- Utamaningsi, L. (2020). Family Companies, Political Connections & Corporate Performance. *Scientific Journal of Batanghari University, Jambi*, 20(1), 68. <https://doi.org/10.33087/jiubj.v20i1.840>
- Wahyuni, MA, Julianto, IP, & Dewi, NWY (2019). The Examination of Tax Evasion Behavior of Tax Payers from The Perspective of Planned Behavior Theory. 69(Teams 2018), 45–51. <https://doi.org/10.2991/teams-18.2019.9>
- Wicaksono, APN (2017). Political Connections and Tax Aggressiveness: Phenomena in Indonesia. *Accountability: Journal of Accounting (Online)*, 10 (I)(April), 167–180. <https://doi.org/10.15408/akt.v10i1.5833>
- Zhang, J., Marquis, C., & Qiao, K. (2016). Do political connections buffer firms from or bind firms to the government? A study of corporate charitable donations from Chinese firms. *Organization Science*, 27(5), 1307–1324. <https://doi.org/10.1287/orsc.2016.1084>
- Zhang, Y. (2021). Corporate Responses to COVID-19: A Nonmarket Strategy Approach. *Sociological Perspectives*, 64(5), 1032–1057. <https://doi.org/10.1177/07311214211017587> -  
---
- Adi, Priyo Hari. 2018. “Rent-Seeking Behavior in Local Government.”
- Andrias, Mohammad Ali. 2019. "Oligarchy and Rent Seeking Practices After the Expansion of Tasikmalaya." *JIPP* 05(01):43–79. doi: <https://doi.org/10.37058/jipp.v5i1.2017>.
- Kamayanti, Ari. 2016. *Research Methodology: Qualitative Accounting - Introduction to Scientific Religiosity*. Print to. edited by AD Mulawarman. South Jakarta: Peneleh House Foundation.
- Moore, Don A., and Derek Schatz. 2017. “The Three Faces of Overconfidence.” *Social and Personality Psychology Compass* 11(8):1–12. doi: 10.1111/spc3.12331.
- Mulawarman, A. Dedi. 2022. Examining the 'Realways of Truth: A Masterpiece of "Forgotten" Knowledge.' Print to. edited by A. Kamayanti. Malang, Indonesia: Peneleh Publisher.
- Murray, Cameron K. 2012. “Markets in Political Influence: Rent-Seeking, Networks and Groups.” *Munich Personal RePEc Archive* (42070).
- Syarifuddin, Syarifuddin. 2018. "Budget Policy Construction: Accentuation of Political Drama and Power (Case Study of Jembrana Regency, Bali)." *EQUITY (Journal of Economics and Finance)* 15(3):307–31. doi: 10.24034/j25485024.y2011.v15.i3.371.
- Taylor, Steven. 2019. “The Psychology of Pandemics: Preparing for the Next Global Outbreak of Infectious Disease.” *Annual Review of Clinical Psychology* 18:581–609. doi: 10.1146/annurev-clinpsy-072720-020131. ---
- Agung, IM (2020). Understanding the Covid-19 Pandemic in a Social Psychology Perspective. *Psychobulletin: Scientific Bulletin of Psychology*, 1(2), 68. <https://doi.org/10.24014/pib.v1i2-.9616>
- 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/s105-51-011-0761-9>
- Anderson, BRO (2006). *Language and Power: Exploring Political Cultures In Indonesia* (I).

Equinox Publishing.

- Archie B. Carroll. (1999). Evolution of a Definitional Construct of Corporate Social Responsibility. *Business & Society*, 38(3), 268–295.
- Azhar, MA (2012). Entrepreneur-Power Relations in Democracy: The Phenomenon of Rent Seeker, *Entrepreneur and Ruler*. 2(1), 43–55.
- Barid, B., & Mulyanto, D. (2018). Political Party Funding in Indonesia: Finding Ideal Funding Patterns to Prevent Corruption. *Integrity*, 4, 265–287. <https://doi.org/https://doi.org/10.32697/integritas.v4i1.248>
- BBC News Indonesia. (2020). “Just the common cold”: Controversial statements about the coronavirus from world leaders. *BBC News Indonesia*, 1–14. <https://www.bbc.com/indonesia/dunia-52181181>
- Bieber, F. (2022). Global Nationalism in Times of the COVID-19 Pandemic. *Nationalities Papers*, 50(1), 13–25. <https://doi.org/10.1017/nps.2020.35>
- Bown, CP, & Bollyky, TJ (2022). How did the COVID-19 vaccine supply chains emerge in the midst of a pandemic. *World Economy*, 45(2), 468–522. <https://doi.org/10.1111/twec.13183>
- Budiardjo, M. (2013). *Fundamentals of Political Science* (6th ERC (ed.); Revision: Ce). PT. Main Library Gramedia.
- Bustomi, H. (2022). Philanthropic Activities During a Pandemic: The Role of the Task Force in Mitigating the Impact of Covid-19 in Indonesia. *Muslim Heritage*2, 7(1). <https://doi.org/10.21154/muslimheritage.v7i1.3551>
- Carroll, AB (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(January 1979), 479–505. <https://doi.org/10.5465/amr.1979.4498296>
- Claessens, S., Feijen, E., & Laeven, L. (2008). Political connections and preferential access to finance: The role of campaign contributions. *Journal of Financial Economics*, 88(3), 554–580. <https://doi.org/10.1016/j.jfineco.2006.11.003>
- Indonesian CNN. (2020). Minister of Trade Bans Export of Masks and PPE during the Corona Emergency. *CNN Indonesia*, 1–6.
- De, I., Chattopadhyay, S., Nathan, HSK, & Sarkar, K. (2022). COVID-19 Pandemic, Public Policy, and Institutions in India: Issues of Labor, Income, and Human Development. In *COVID-19 Pandemic, Public Policy, and Institutions in India* (1 st). Routledge. <https://doi.org/10.4324/9781-003226970>
- Department of the Ministry of Law and Human Rights. (2007). *Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies* (Issue 1).
- Erdmann, G., & Engel, U. (2011). Neopatrimonialism Revisited: Beyond a Catch-All Concept. *SSRN Electronic Journal*, 16. <https://doi.org/10.2139/ssrn.-909183>
- Eryadini, TS (2013). CSR in the Frame of Neoliberalism: A Case Study of the JOB-PPEJ Company in Campurejo Village, Bojonegoro Regency. *Journal of Young Politics*, 2(1), 1–14. <http://journal.unair.ac.id/JPM>
- Estes, R. (2005). *Tyranny Of The Bottom Line: Why So Many Companies Make Good People Act Bad*. in PT. Gramedia Pustaka Utama (Translation). PT. Main Library Gramedia.
- Faizi, L. (2022). 4 Countries Not Affected by Corona Virus, How come? *SindoNews.Com*, 1–6. [https://www.sindonews.com/%224 Countries Not Affected by Corona Virus; How come?](https://www.sindonews.com/%224%20Countries%20Not%20Affected%20by%20Corona%20Virus%3B%20How%20come%3F)

- Fisher, PV (2006). *Rent-Seeking Institutions And Reforms In Africa: Theory and Empirical Evidence for Tanzania* (pp. 1–654). Springer Verlag.
- Friedman, TL (2020). Our New Historical Divide: BC and AC the World Before Corona and the World After. The New York Times, online. <https://www.nytimes.com/2020/03/17/opinion/coronavirus-trends.html>
- Fu, J., Shimamoto, D., & Todo, Y. (2017). Can firms with political connections borrow more than those without? Evidence from firm-level data for Indonesia. *Journal of Asian Economics*, 52, 45–55. <https://doi.org/10.1016/j.asieco.2017.08.003>
- Grafton, RQ, & Williams, J. (2020). Rent-seeking behavior and regulatory capture in the Murray-Darling Basin, Australia. *International Journal of Water Resources Development*, 36(2–3), 484–504. <https://doi.org/10.1080/07900-627.2019.1674132>
- Harsawaskita, A. (2020). Assessing the Possibility of a Post-Pagebluk 2020 World: Deglobalization And The Return Of The Big State. *Scientific Journal of International Relations*, 0(0), 9–21.
- Harvey, JH, & Weary, G. (1984). Current Issues in Attribution Theory and Research. *Annual Review of Psychology*, 35(1), 427–459. <https://doi.org/10.1146/annurev-ps.35.020184.002235>
- Indonesian Corruption Watch. (2021). Rent-Seeking Potential and Indication of Conflict of Interest in Ivermectin Distribution Indonesia Corruption Watch Rent-Seeking Potential and Indication of Conflict of Interest. Indonesia Corruption Watch. <https://icw.or.id/RfX>
- Ip, S., & Yusuf, PC (2021). Who benefits who benefits (Study of the Political Economy of Covid-19 in Indonesia). *Proceedings of Senaspolhi3*, Vol 1, No, 1–17.
- Kerr, J., Panagopoulos, C., & van der Linden, S. (2021). Political polarization on COVID-19 pandemic response in the United States. *Personality and Individual Differences*, 179(September 2020), 110892. <https://doi.org/10.1016/j.paid.-2021.110892>
- Kh, M. (2020). Post-Covid-19 Economic Recovery Policy Response. *SindoNews.Com*, 22–26. <https://area.sindonews.com/read/72594/704/-response-kebijakan-pemulihan-economic-pasca-pandemi-covid-19-1592381161>
- Khlif, H., & Amara, I. (2019). Political connections, corruption and tax evasion: a cross-country investigation. *Journal of Financial Crime*, 26(2), 401–411. <https://doi.org/10.1108/JFC-01-2018-0004>
- Krastev, I. (2020). Seven early lessons from the coronavirus. *European Council on Foreign Relations*, 1–4. [http://www.afaemme.org/sites/default/files/commentary\\_seven\\_early\\_lessons\\_from\\_the\\_coronavirus.pdf](http://www.afaemme.org/sites/default/files/commentary_seven_early_lessons_from_the_coronavirus.pdf)
- Krueger, AO (1974). The Political Economy of Rent-Seeking. *The American Economic Association*, 64(3), 291–303. <https://doi.org/10.2307/1059494>
- Li, H., Meng, L., Wang, Q., & Zhou, LA (2008). Political connections, financing and firm performance: Evidence from Chinese private firms. *Journal of Development Economics*, 87(2), 283–299. <https://doi.org/10.1016/j.jdeveco-.2007.03.001>
- LoI Indonesia - IMF. (1998). Letter Of Intent - Indonesian Economic and Financial Policy Memorandum, 15 January 1998. In IMF.
- McGee, RW (2006). Three views on the ethics of tax evasion. *Journal of Business Ethics*, 67(1), 15–35. <https://doi.org/10.1007/s10551-006-9002-z>

- Moore, DA, & Healy, PJ (2008). The Trouble With Overconfidence. *Psychological Review*, 115(2), 502–517. <https://doi.org/10.1037/0033-295X.115.2.502>
- Moore, DA, & Schatz, D. (2017). The three faces of overconfidence. *Social and Personality Psychology Compass*, 11(8), 1–12. <https://doi.org/10.1111-/spc3.12331>
- Mulawarman, AD (2022). 2024: Migration for the Country, Destruction or Resurrection. *Indonesia in the Swing of Civilization* (Ari Kamayanti (ed.); Print to). Peneleh.
- Murray, CK (2012). Markets in political influence: rent-seeking, networks and groups. Munich Personal RePEc Archive, 42070.
- Newman, DB, Schneider, S., & Stone, AA (2022). Contrasting Effects of Finding Meaning and Searching for Meaning, and Political Orientation and Religiosity, on Feelings and Behaviors During the COVID-19 Pandemic. *Personality and Social Psychology Bulletin*, 48(6), 923–936. <https://doi.org/10.1177/014616-72211030383>
- Nur Hakim, R. (2020). Flashback 6 Months of Covid-19: Controversial Statement by Officials about the Corona Virus. *Kompas.Com*, 1. Parry, G. (2005). *Political Elites*. ECPR Press.
- Pinanjaya, O., & Giri S, W. (2012). *The Global Capitalist Deception*.
- Rachbini, DJ, & Abdullah, R. (2020). The Nation's Enemy Is Called Social Inequality. <https://books.google.co.id/books?id=QFH5DwAAQBAJ>
- Raymond Fisher. (2001). Estimating the Value of Political Connections. *American Economic Review*, 91(4), 1095–1102. <https://pubs.aeaweb.org/doi/pdf/-10.1257/aer.91.4.1095>
- Sabahelzain, MM, Hartigan-Go, K., & Larson, HJ (2021). The politics of Covid-19 vaccine confidence. *Current Opinion in Immunology*, 71, 92–96. <https://doi.org/10.1016/j.coi.2021.06.007>
- Samsuddin, H., Gunawan, CI, & Sasmito, C. (2019). Dismantling the Power Relations of the Oligarchy in Batu City: A Case Study of the Abuse of Power in Providing Tax Relief and PT BWR's Policy Corruption. *Journal of Administrative Sciences: Media Development of Administrative Science and Practice*, 16(2), 210–227. <https://doi.org/10.31113/jia.v16i2.511>
- Sethi, SP (1975). Dimensions of Corporate Social Performance: An Analytical Framework. *California Management Review*, 17(3), 58–64. <https://doi.org/10.2307/41162149>
- Sharot, T. (2011). The optimism bias. *Current Biology*, 21(23), R941–R945. <https://doi.org/10.1016/j.cub.2011.10.030>
- Sitorus, AA (2021). Synchronization of Indonesian Government Policies in Handling Covid-19. *Renaissance Journal*, 6(1), 721. <https://doi.org/10.53878/jr.v6i1.137>
- Suchman, MC (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/amr.1995.9508080331>
- Tatang Guritno, DM (2021). The Defendant for Corruption Social Assistance Covid-19 Matheus Joko Sentenced to 9 Years in Prison. *Nasional.Kompas.Com*, 1–8. <https://nasional-kompas.com/read/2021/09/01/23065841/terdakwa-korupsi-bansos-covid-19-matheus-joko-divonis-9-tahun-penjara>
- Taylor, S. (2019). The Psychology of Pandemics: Preparing for the Next Global Outbreak of Infectious Disease. *Annual Review of Clinical Psychology*, 18, 581–609. <https://doi.org/10.1146/annurev-clinpsy-072720-020131>
- Tullock, G. (2003). The Origin Rent-Seeking Concept. *International Journal of Business and Economics*, 2(1), 1–8.

- Weber, M. (1978). *Economy and Society: An Outline of Interpretive Sociology* (C. Roth, Guenther; Wittich (ed.); Volume 2). University of California Press.
- Zakaria, F. (2021). *Ten Lessons for a Post-Pandemic World: Handling Facing World Changes Due to Covid-19* (Translation). PT Pustaka Alvabet.
- Zuckerman, A. (1977). The Concept of "Political Elite": Lesson from Mosca and Pareto. *The Journal of Politics*, 30 No. 2, 324–344. <http://www.jstor.org/stable/2130054>
- Kamayanti, A. (2016). *Accounting Qualitative Research Methodology. Introduction to Scientific Religiosity*. First printed, South Jakarta: Rumah Peneleh Foundation
- Moustakas, CE (1994). *Phenomenological Research Methods*. SAGE Publication Inc. Thousand Oaks: California.
- Moleong, LJ (2005). *Qualitative research methodology*. Revised Edition. PT Juvenile Rodaskarya: Bandung
- Burrell, G & Morgan. (1979). *Sociological Paradigms and Organizational Analysis*. Ashgate Publishing Company: USA
- Kuswarno, Engkus. 2013. *Phenomenological Communication Research Methods*. Bandung: Widya Padjadjaran
- Sukandarrumidi, *Research Methodology Practical Instructions for Beginner Researchers*, Gajah Mada University Press: Yogyakarta, 2006, h44
- Aliyah, S. (2014). The Meaning of Taxes in the Perspective Frame of MSME Taxpayers (Interpretive Study on MSME Taxpayers in Jepara Regency). *Journal of Economic & Business Dynamics*, 11(1), 81–102.
- Burrell, G., & Gareth, M. (2016). *Burrell - Sociological Paradigms and Organizational Analysis*.pdf. Routledge.
- Farid, M. (2018). Phenomenology: In *Social Science Research* (pp. 1–186).
- Fu, J., Shimamoto, D., & Todo, Y. (2017). Can firms with political connections borrow more than those without? Evidence from firm-level data for Indonesia. *Journal of Asian Economics*, 52, 45–55. <https://doi.org/10.1016/j.asieco.2017.08.003>
- Hasbiansyah, O. (2008). Phenomenological Approaches: Introduction to Research Practices in Social and Communication Sciences. *Mediator: Journal of Communications*, 9(1), 163–180.
- Iqbal, M. (2019). More and More Entrepreneurs Double as Politicians, Is it Dangerous? In *Cnbcindonesia.Com* (online). <https://www.cnbciindonesia.com/news/20191007140241-4-104956>
- Kamayanti, A. (2016). *Accounting Qualitative Research Methodology, Introduction to Scientific Religiosity* (C. First (ed.)). Peneleh House Foundation.
- Kerlinger, FN (2000). *Foundations of Behavioral Research*. Original Harcourt College Publishers.
- Kim, CF, & Kim, CF (2016). Institutional Knowledge at Singapore Management University Corporate Political Connections and Tax Aggressiveness Corporate Political Relations and Tax Aggressiveness. 78–114.
- Moleong, LJ (2005). *Qualitative Research Methodology*. Rosdakarya youth.
- Moustakas, C. (1994). *Phenomenological Research Method*. Sage Publications, Inc.
- Patton, MQ (2005). Qualitative Research. *Encyclopedia of Statistics in Behavioral Science*, 3, 1633–1636. <https://doi.org/10.1002/0470013192.bsa514>



- Pradnyarani Dewi, AAI, & Mitrawan, DT (2020). Phenomenological Study: The Meaning of Importer Taxpayer Non-Compliance. KRISNA: Collection of Accounting Research, 12(1), 84–94. <https://doi.org/10.22225/kr.12.1.1426.84-94>
- Sanders, P. (1982). A New Way of Viewing Phenomenology. Academy of Management Review, 7(3), 353–360. <https://doi.org/doi:10.5465/amr.1982.4285315>
- Sukandarrumidi. (2006). Sukandarrumidi. Research Methodology: Practical Guidance For Original Researchers. Gadjah Mada University Press.
- Syahputra, E. (2022). Procurement of Official Home Curtains Rp. 43.5 billion, This is the DPR's Explanation. CNBC Indonesia. <https://www.cnbcindonesia.com/news/20220510091735-4-337667/pengadaan-gorden-rumah-dinas-rp-435-m-ini-penuntungan-dpr>