

# The Effect of Objectivity in Reporting on Corruption, Abuse of Power and the Role of Maladministration on the Level of Taxpayer Compliance with Boycott Action as a Moderation Variable

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## ABSTRACT

The formulation of the problem in this study is the Effect of Objectivity of Corruption News, Abuse Of Power and the Role of Maladministration on Taxpayer Compliance with Tax Boycott Action as a Moderation Variable, (Case Study of Individual Taxpayers at KPP Seberang Ulu Palembang). The type of research used is Associative research. Respondents in this study included 100 taxpayers registered with KPP Seberang Ulu Kota Palembang. Data collection techniques are by using interviews and questionnaires. The data analysis method used in this study is the quantitative method. The hypothesis test used in this study is multiple linear regression and moderated regression analysis. The results showed that the Objectivity of Reporting on Corruption, Abuse Of Power and the Role of Maladministration together affect taxpayer compliance. Partially, the Objectivity of Corruption News affects taxpayer compliance, Abuse of Power does not affect taxpayer compliance, the role of maladministration has a significant effect on taxpayer compliance. In moderation, Tax Boycott Action moderates Quasi moderator Objectivity of Corruption News on Taxpayer Compliance, Tax Boycott Action moderates Quasi moderator Abuse Of Power on Taxpayer Compliance, Tax Boycott Action moderates Quasi moderator of Maladministration Role on Taxpayer Compliance.

**Keywords:** Abuse Of Power; Maladministration; Objectivity of Corruption News; Taxpayer Compliance

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## PENDAHULUAN

### I. INTRODUCTION

Taxes are the main source of state revenue used to finance government spending and development. This is stated in the State Budget (APBN) where the government in the framework of state financing is the largest. The increasing amount of government spending in the context of state financing demands an increase in state revenue, one of which comes from tax revenue, (bppk.kemenkeu.go.id, 2021). Corruption is an illegal and immoral act that can harm many people, including the state and society as a whole. Taxes are an important source of revenue for the government to finance various programs and projects that benefit the community. Corruption in the field of taxes can result in the loss of revenue that should be received by the state, causing significant financial losses to society. (Journal, 2017).

One of the corruption reporting cases in Indonesia involving tax employees is the Case of Gayus Tambunan (2010), Gayus Tambunan is a former employee of the Directorate General of Taxes who was arrested for accepting bribes from several businessmen to reduce their tax obligations. Gaius was also accused of falsifying documents and embezzling state money. Gaius was found guilty and sentenced to 7 years in prison and fined 300 million rupiah. The reporting of this case shows that corruption in the tax world is a serious problem in Indonesia. To overcome this problem, continuous efforts are needed to strengthen integrity and accountability in the tax system, including in monitoring and cracking down on acts of corruption. Tax employees who are caught in corruption are those who commit dishonest actions and violate the code of ethics in carrying out their duties in the tax world. In some cases, tax officials engage in acts of corruption such as accepting bribes or facilitating tax evasion or evasion. (Kurniawan, 2023). Data from the Ministry of Finance (Kemenkeu) recorded the realization of tax revenue throughout 2019 of Rp. 1,425.4 trillion. Tax revenue in 2020 until August reached Rp. 774.6 trillion, consisting of oil and gas income tax of Rp. 655.3 trillion, non-oil and gas income tax of Rp. 97.7 trillion, and customs and excise revenue of Rp. 21.6 trillion. Taxpayer compliance is one of the factors that plays an

important role in the high level of low tax revenue, besides that awareness to carry out the obligation to pay taxes is also an influential factor. The low level of control in Indonesia shows that there are still many cases of tax misappropriation (Asrianti, 2017).

The following is data on taxpayers who registered, reported and did not report tax returns and compliance levels in Palembang City.

**Tabel 1**  
Registered Taxpayer Data, Not Reporting Tax Returns, Filing Tax Returns, and Compliance Level

Year	Number of Taxpayers	Number of Taxpayers Not Reporting Tax Returns	Number of Taxpayers Reporting Tax Returns	Compliance Rate
2018	52.845	29.587	23.258	44,01%
2019	51.931	20.096	31.835	61,30%
2020	57.377	22.511	34.886	60,80%
2021	80.497	45.833	34.664	43,06%
2022	77.788	31.677	46.111	46,42%

Source: Palembang City Primary Tax Service Office, 2024

Based on the table above, it can be seen that the total number of taxpayers registered in the total number of taxpayers who did not report tax returns and taxpayers reported tax returns in 2022 amounted to 77,788 taxpayers. Meanwhile, the number of taxpayers who did not report tax returns amounted to 31,677 taxpayers and it can be calculated that taxpayers who filed tax returns amounted to 46,111 taxpayers. The level of taxpayer compliance at KPP Palembang has decreased several times during the 5 years of the tax period, and in the 2022 tax year the level of taxpayer compliance reached 46.42%.

Indonesia is a country that upholds the value of compliance, which is obedient in paying taxes. If there are people who deliberately do not pay taxes, they can be penalized. Compliance with taxes can be interpreted as a condition of an individual who is a taxpayer to pay all tax bills charged to him within a predetermined period of time and report accurately in accordance with the rules of the Law (Listiyowati, Samrotun, & Suhendro, 2018).

Tax fairness is the perception of individual taxpayers when they feel the benefits of paying taxes unfairly, this will affect taxpayer compliance in paying taxes (Irawan, 2020). The value of fairness of application has a significant effect on the compliance of micro, small and medium enterprise taxpayers. Tax fairness is essential to support taxpayer compliance to pay taxes. Forms of tax justice such as taxpayers get fair and good services when paying taxes. (Mukoffi, Sulistiyowati, Himawan, & Kontesa, 2022). Cases of tax money evasion or tax corruption are one of the things that make taxpayers' perceptions of the usefulness of the tax budget they pay worse or there is an element of distrust of the government in tax management. Not only that, currently the tax system in Indonesia is also considered to have not provided justice for every taxpayer due to uneven development. (Irawan, 2020).

Based on the results of interviews conducted by researchers, taxpayers said that with the abuse of power that occurs within the government, it makes a reason not to pay taxes where tax money is misappropriated and taxpayers also think that paying taxes is not the priority thing, where after many cases of misappropriation make the thought of why pay taxes if in fact trust in the government is misused. The formulation of the problem in this study is How the Effect of Objectivity of Corruption News, Abuse Of Power and the Role of Maladministration on Taxpayer Compliance with Tax Boycott Action as a Moderation Variable, (Case Study of Individual Taxpayers at KPP Seberang Ulu Palembang) and the purpose of this study is to determine the Effect of Objectivity of Corruption News, Abuse Of Power and the Role of Maladministration on Taxpayer Compliance with Tax Boycott Action as a Variable Moderation, (Case Study of Individual Taxpayers at KPP Seberang Ulu Palembang).

## II. HYPOTHESIS DEVELOPMENT

### Compliance Theory

Obedience theory, a theory that emphasizes more on the importance of the socialization process in influencing an individual's obedience behavior. According to Nowak in Anik (2019: 35), taxpayer compliance is a climate of compliance and awareness of fulfilling obligations on taxation, reflected in situations where taxpayers understand or try to understand all provisions of tax legislation, fill out tax forms clearly and completely, calculate the amount of tax owed correctly and pay the tax owed on time.

### Taxpayer Compliance

Taxpayer Compliance is a compliant nature that means obedience, discipline to the government, rules and so on. Obedience is the nature of obedience and discipline. Based on the above understanding, it can be concluded that tax compliance or taxpayer compliance is the nature of compliance with applicable laws and regulations. Tax compliance is a condition in which taxpayers must fulfill all tax obligations

and exercise their tax rights (Nurmantu, 2017). According to the Directorate General of Taxes, tax compliance is the level to which taxpayers comply with tax laws and administration in the absence of law enforcement..

H<sub>1</sub> : The objectivity of reporting on corruption, abuse of power, the role of maladministration affects the level of compliance of taxpayers with tax boycotts as moderation variables.

#### Objectivity of Corruption reporting

Objectivity of news reporting is one of the requirements for a news to be said to be of high quality. Mass media is a means to convey and receive various information. Mass media has a central role in shaping public opinion from what is reported, both through print and electronic media and even new media (Juditha, 2013). Objectivity only reports something that is informative to say, but generally ignores the cause of a phenomenon. Objectivity is also an ideal that is applied in principle and as a whole (Mc.Quail, 2004: 120). In a mass media system that has external diversity, there is an opportunity for impartial presentation of information, even though these sources must compete with other sources of information that declare themselves objective (Agus and Zuhri, 2015).

H<sub>2</sub> : Objectivity of Corruption News Affects Taxpayer Compliance

#### Abuse Of Power

*Abuse of Power* is behavior that does not conform to generally accepted social norms, with respect to beneficial or harmful actions (Griffin & Ebert, 2007). Abuse of Power behavior is a deviant behavior or attitude that a person does to achieve a certain goal, but the goal is different from the previously agreed goal. (Tang: 2015). Abuse of authority is a policy given by an official to another official aimed at carrying out his work not in accordance with the authority possessed by the official, in other words, the official deviates from his authority (Sofian: 2015).

H<sub>3</sub> : Abuse Of Power affects Taxpayer Compliance

#### The role of maladministration

Article 1 point 3 of Law No. 37/2008 Maladministration is unlawful behavior or acts, exceeding authority, using authority for purposes other than the purpose of the authority, including negligence or neglect of legal obligations in the implementation of public services carried out by State Administrators and governments that cause material and/or immaterial losses to the community and individuals (Saragih, 2021). Maladministration is described as unlawfulness, corruption, exclusion, crime, rudeness towards society, injustice, inability to work, neglect of responsibility, delay in completing documents, crime and other bad behavior in the office (Wahyudi, 2020).

H<sub>2</sub> : The Role of Maladministration Affects Taxpayer Compliance

#### Tax Boycott Action

The tax boycott in fiqh literature can be analyzed using the theory of sadd al-dzari'ah. There are various definitions put forward by scholars in giving the understanding of sadd al-dzari'ah. According to al-Qurtubi, sadd al-dzari'ah is a thing that was not originally forbidden to be done, but because it contains elements that will lead to damage, it is forbidden to do (Qurtubi, 2007), pp.57-58.

H<sub>5</sub> : Tax Boycott Moderates the Objectivity of Corruption Government, Abuse Of Power, The Role Of Tax Maladministration On Taxpayer Compliance

### **III. METHODS, DATA, AND ANALYSIS**

This research was conducted at the Seberang Ulu Primary Tax Service Office (KPP) in Palembang. KPP Pratama Seberang Ulu Palembang City is located on Jl. Jenderal Ahmad Yani, 14 Ulu, Kec. Seberang Ulu II, 30116, Palembang, South Sumatra. The research method used in this study is a quantitative method using primary data through the distribution of online questionnaires to taxpayers registered in paying taxes at KPP Pratama Seberang Ulu in Palembang City in 2023 made through google forms, respondents answered all statements in the questionnaire. The sample used in this study was 77,788 individual taxpayers registered with KPP Seberang Ulu Palembang by calculating the sample size using the Slovin technique for 100 people. The data was processed using the help of the SPSS 25 program. Statistical tests used include; Validity test, reliability test, descriptive statistical test, classical assumption test (normality test, multicollinearity test, heterokedasticity test), hypothesis test (multiple linear regression analysis, detremination coefficient test, f test, t test and moderation regression test.

**IV. RESULTS AND DISCUSSION**

Descriptive Statistical Analysis.

Table 2 Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	100	4	15	12,33	1,881
X2	100	10	44	37,35	5,180
X3	100	13	30	25,45	3,092
X4	100	7	30	23,98	3,752
Y	100	12	55	46,08	6,305
Valid N (listwise)	100				

Source: Results of processed data, 2024

Dalam analisis pertama yaitu, hasil uji statistik deskriptif yang menunjukkan Overview or decryption of a power seen from the mean, minimum value, maximum values and standard deviation of each research variable obtained that the Objectivity of Corruption News (X1) has a minimum value of 4, a maximum value of 15, an average value (mean) of 12.33, and a standard deviation of 1.881. The variable Abuse of Power (X2) has a minimum value of 10, a maximum value of 15, an average value (mean) of 37.35 and a standard deviation of 5.180. The Maladministration Role variable (X3) has a minimum value of 13, a maximum value of 30, an average value (mean) of 25.45 and a standard deviation of 3.092. The Tax Boycott Action variable (X4) has a minimum value of 7, a maximum value of 30, a mean value of 23.98 and a standard deviation of 3.752. The Taxpayer Compliance variable (Y) has a minimum value of 12, a maximum value of 55, an average value (mean) of 46.08, and a standard deviation of 6.305.

Test Validity and Reliability

Table 3 Reliability Test Results

Variabel	Cronbach's Alpha	Cronbach's Alpha	Keterangan
X1	0,724	0,60	Reliabel
X2	0,816	0,60	Reliabel
X3	0,807	0,60	Reliabel
X4	0,756	0,60	Reliabel
Y	0,926	0,60	Reliabel

Source: Results of processed data, 2024

Validity tests are carried out on statement items from each variable in the questionnaire. The r value of the population table in this study was as many as 100 respondents with a significant level of 5% was 0.1966. The result of the validity test in this study is that all values in the statement items of each variable show a value greater than 0.1966, then these variables show valid results. Based on the results of reliability tests, Cronbach's Alpha value of each variable is declared reliable.

Based on the results of validity and reliability testing, it can be ascertained that some items that pass the validity test and reliability test are valid and reliable data. The valid and reliable data can only be used as data to be processed to conduct analysis at the next stage.

Normality Test

Tabel 4 SPSS Output Results Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	3,00798795
Most Extreme Differences	Absolute	,085
	Positive	,084
	Negative	-,085
Test Statistic		,085
Asymp. Sig. (2-tailed)		,070 <sup>c</sup>

a. Test distribution is Normal.

- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Results of processed data, 2024

Based on table 4 it can be concluded that the normal line of the histogram looks to follow the curve, so the graph shows that the regression model is feasible because it meets the assumption of normality. The resulting value of 0.070 is greater than the alpha value ( $\alpha = 0.05$ ). So it can be concluded that it is normally distributed.

Multicollinearity Test

Table 5 Multicollinearity Test Results

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.234	2,685		-.087	,931		
X1	1,141	,228	,340	5,001	,000	,517	1,933
X2	-.059	,104	-.049	-.569	,571	,326	3,063
X3	1,005	,143	,493	7,005	,000	,484	2,067
X4	,371	,137	,221	2,707	,008	,361	2,769

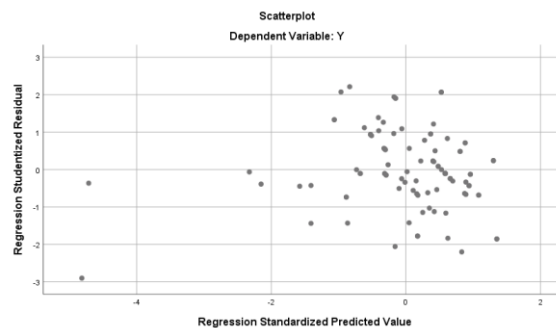
a. Dependent Variable: Y

Source: Results of processed data, 2024

Based on the table above, the tolerance of variables greater than 0, 10 and smaller than the value of 10.00, it can be concluded that there is no multicollinearity between independent variables in this study.

Heterokedasticity Test

Figure 1 SPSS Output Results Heterokedasticity Test



Source: Results of processed data, 2024

Based on the figure above, between the predicted value of the dependent variable and its residual, the result is that there is no clear pattern and points above and below and above the number 0 on the Y axis, it can be concluded that heterokedasticity does not occur.

Coefficient of Determination Test

Table 6 Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,869 <sup>a</sup>	,755	,747	3,170

a. Predictors: (Constant), X3, X1, X2

Source: Results of processed data, 2024

Based on the 6 above, the results of the summary model table hypothesis test obtained R Square (R<sup>2</sup>) of 0.755 or 75.5% this result means that 75.5% of the variables of Objectivity of Corruption News (X1), Abuse Of Power (X2), and the Role of Maladministration (X3) affect Taxpayer Compliance (Y).

Simultaneous Test

Table 7 F Test Results

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2970,509	3	990,170	98,519	,000 <sup>b</sup>
Residual	964,851	96	10,051		
Total	3935,360	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Source: Results of processed data, 2024

The results of the hypothesis test show that it is known that the value of  $F_{\text{calculate}}$  is 98.519 while  $F_{\text{table}}$  for real level ( $\alpha$ ) is 5% (0.05) and numerator ( $k = 4$ ), so  $k-1=3$  and  $df$  denominator =  $n-k = (100-4) = 96$  is 2.47. The significance value of  $F$  indicates that  $F_{\text{calculate}}$  is  $98.519 > F_{\text{table}}$  is 2.47 with a significant level of 0.000 less than 0.05. This shows that the Objectivity of Corruption Reporting (X1), Abuse Of Power (X2), and the Role of Maladministration (X3) simultaneously affect Taxpayer Compliance (Y).

Partial Test

Table 8 Test Results t

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,366	2,771		-,132	,895
X1	1,206	,234	,360	5,149	,000
X2	,098	,089	,081	1,100	,274
X3	1,096	,144	,538	7,617	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

The results of the hypothesis test show that it is known that the calculated value for the variable Objectivity of Corruption News (X1) is 5.149 while the  $t_{\text{table}}$  with real rates ( $\alpha$ ) of 5% (0.05) and  $df = n-k-1 = (100-4-1) = 95$  is 1.661 so it can be concluded that  $H_{a2a}$  is accepted and  $H_{02a}$  is rejected because  $t_{\text{calculate}} > t_{\text{table}}$  with numbers  $5.149 > 1.661$ . The results of individual hypothesis tests for the variable Objectivity of Corruption News (x1) show that these variables effect on the variable Taxpayer Compliance (Y).

The results of the hypothesis test show that it is known that the calculated value for the variable Abuse Of Power (X2) is 1.100 while the  $t_{\text{table}}$  with real rates ( $\alpha$ ) is 5% (0.05) and  $df = n-k-1 = (100-4-1) = 95$  is 1.661, so it can be concluded that  $H_{b2b}$  is accepted and  $H_{02b}$  is rejected because  $t_{\text{calculate}} < t_{\text{table}}$  with numbers  $1.100 < 1.661$ . The results of the individual hypothesis test for Abuse Of Power (X2) showed that the variable had no effect on the taxpayer compliance variable (Y).

The results of the hypothesis test show that it is known that the calculated value for the Maladministration Role variable (X3) is 7.617 while the  $t_{\text{table}}$  with real rates ( $\alpha$ ) is 5% (0.05) and  $df = n-k-1 = (100-4-1) = 95$  is 1.661, so it can be concluded that  $H_{c2c}$  is accepted and  $H_{02c}$  is rejected because  $t_{\text{calculate}} > t_{\text{table}}$  with numbers  $7.617 > 1.661$ . The results of the individual hypothesis test for the Maladministration Role variable (X3) show that the variable affects the Taxpayer Compliance variable (Y).

Moderation Test

Moderation Test of Objectivity of Corruption News

Table 9 Moderated Regression Analysis (MRA) Test Results The Effect of Objectivity of Corruption News on Taxpayer Compliance

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9,113	2,766		3,295	,001
X1	1,676	,249	,500	6,741	,000
X4	,680	,125	,405	5,454	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Table 10 Moderated Regression Analysis (MRA) Test Results The Effect of Objectivity of Corruption News on Moderated Taxpayer Compliance Tax Boycott Action

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-11,791	5,599		-2,106	,038
X1	3,760	,547	1,122	6,871	,000
X4	1,812	,293	1,078	6,176	,000
X1X4	-,107	,025	-1,179	-4,196	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Equation II. 1:

$$Y = a + Q_1X_1 + Q_1X_4 + e$$

$$Y = 9,113 + 1,676X_1 + 0,680X_4 + e$$

Equation II. 2:

$$Y = a + Q_1X_1 + Q_1X_4 + Q_1X_1X_4 + e$$

$$Y = -11,791 + 3,760X_1 + 1,812X_4 - 0,107X_1X_4 + e$$

Description of the constant in equation II. 1 is 9.113 with positive parameters and in equation II. 2 of -11,791 with negative parameters shows that there is a relationship between Objectivity of Corruption News and Tax Boycott Action.

Based on the table of Moderated Regression Analysis (MRA) test results on the variable Objectivity of Corruption News (X1) on Taxpayer Compliance (Y) moderated with Tax Boycott Action (X4) shows that at the first interaction the significant value of Tax Boycott Action (X4) was  $0.000 < 0.05$ . It stated that in the first interaction the role of Tax Boycott Action moderated the Objectivity of Corruption News on Taxpayer Compliance significantly, then the results of the second hypothesis test for the interaction between Objectivity of Corruption News, on Taxpayer Compliance and the interaction of Objectivity of Corruption News with Tax Boycott Action on Taxpayer Compliance resulted in an interaction value of  $< 5\%$  signification level of  $0.00 < 0.05$ . This shows that in the second interaction, moderating the Objectivity of Corruption News on Taxpayer Compliance by Tax Boycott Action.

Based on the results of both interactions, it shows that the first interaction of the Tax Boycott Action moderates the objectivity of corruption reporting on taxpayer compliance significantly. And in the second interaction there was significant moderation, meaning that the conclusion of the Tax Boycott Action is Quasi-Moderation for the Objectivity of Corruption News on taxpayer compliance (Y).

Abuse of Power Moderation Test

Table 11 Moderated Regression Analysis (MRA) Test Results The Effect Of Abuse Of Power On Taxpayer Compliance

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,558	3,252		4,169	,000
	X2	,372	,135	,306	2,754	,007
	X4	,777	,187	,462	4,164	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Table 12 Moderated Regression Analysis (MRA) Test Results The Effect Of Abuse Of Power On Moderated Taxpayer Compliance Tax Boycott Action

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-11,777	6,380		-1,846	,068
	X2	1,101	,204	,904	5,397	,000
	X4	2,385	,397	1,419	6,010	,000
	X2X4	-,044	,010	-1,499	-4,488	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Equation II. 1:

$$Y = a + Q_2X_2 + Q_2X_4 + e$$

$$Y = 13,558 + 0,372X_2 + 0,777X_4 + e$$

Equation II. 2:

$$Y = a + Q_2X_2 + Q_2X_4 + Q_2X_2X_4 + e$$

$$Y = -11,777 + 1,101X_2 + 2,385X_4 - 0,044X_2X_4 + e$$

Description of the constant in equation II. 1 is 13.558 with positive parameters and in equation II. 2 of -11,777 with negative parameters indicating that there is a relationship between Abuse Of Power and Tax Boycott Action, so the results of Taxpayer Compliance are not good.

Based on the table of Moderated Regression Analysis (MRA) test results on the variable Abuse Of Power (x2) on Tax Wajb Compliance (Y) moderated with Tax Boycott Action (X4) shows that at the first interaction the significant value of Tax Boycott Action (X4) is  $0.00 < 0.05$ . It states that in the first interaction the Tax Boycott Action moderated the Abuse Of Power on Taxpayer Compliance significantly, then the results of the second hypothesis test for the interaction between Abuse Of Power, Tax Boycott Action and the interaction of Abuse Of Power with Tax Boycott Action on Taxpayer Compliance resulted in a value of interaction  $< 5\%$  signification level of  $0.000 < 0.05$ . This shows that in the second interaction, moderating Abuse Of Power against Taxpayer Compliance by Tax Boycott Action.

Based on the results of both interactions showed that the first interaction of the Tax Boycott Action moderated the Abuse Of Power to taxpayer compliance significantly. And in the second interaction, the Tax Boycott Action moderates the Abuse Of Power to taxpayer compliance significantly, meaning that the Tax Boycott Action is Quasi-Moderation for Abuse Of Power to Taxpayer Compliance(Y).

Maladministration Role Moderation Test



Tabel 13 Moderated Regression Analysis (MRA) Test Results The Effect of Maladministration on Taxpayer Compliance

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,929	2,898		,666	,507
X3	1,249	,145	,613	8,604	,000
X4	,516	,120	,307	4,311	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Table 14 Moderated Regression Analysis (MRA) Test Results The Effect of Maladministration on Taxpayer Compliance Moderated Boycott Action Pajak

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-32,956	6,516		-5,058	,000
X3	2,786	,293	1,367	9,500	,000
X4	2,364	,335	1,407	7,056	,000
X3X4	-,079	,014	-1,708	-5,800	,000

a. Dependent Variable: Y

Source: Results of processed data, 2024

Equation II. 1:

$$Y = a + Q_3X_3 + Q_3X_4 + e$$

$$Y = 1,929 + 1,249X_3 + 0,516X_4 + e$$

Equation II. 2:

$$Y = a + Q_3X_3 + Q_3X_4 + Q_3X_3X_4 + e$$

$$Y = -32,956 + 2,786X_3 + 2,364X_4 - 0,079X_3X_4 + e$$

Description of the constant in equation II. 1 is 1.929 with positive parameters and in equation II. 2 of -32,956 with negative parameters indicating that there is a relationship between the Role of Maladministration and Tax Boycott Action, the results of Taxpayer Compliance are not good.

Based on the table of Moderated Regression Analysis (MRA) test results on the variable Maladministration Role (X3) on Taxpayer Compliance (Y) moderated with Tax Boycott Action (X4) shows that in the first interaction the significant value of Tax Boycott Action (X4) is  $0.00 < 0.05$ . It stated that in the first interaction the Tax Boycott Action moderated the Maladministration Role on Taxpayer Compliance significantly, then the results of the second hypothesis test for the interaction between the Maladministration Role, Tax Boycott Action and the interaction of the Maladministration Role with the Tax Boycott Action on Taxpayer Compliance resulted in an interaction value  $< 5\%$  signification level of  $0.00 < 0.05$ . This shows that in the second interaction, the Tax Boycott Action moderated the Role of Maladministration on Taxpayer Compliance. Based on the results of both interactions, it shows that the first interaction there is a Tax Boycott Action moderating the role of maladministration on taxpayer compliance significantly. And in the second interaction, there is a Tax Boycott Action moderating the Role of Maladministration on Taxpayer Compliance significantly, meaning that in conclusion the Role of Maladministration is Quasi-Moderation for Tax Boycott Action on Taxpayer Compliance (Y).

## V. DISCUSSION

The Influence of Objectivity in Corruption News, Abuse of Power and the Role of Tax Maladministration on Taxpayer Compliance

Based on the results of simultaneous hypothesis testing or F test, the results in this study show that  $F_{calculated}$  is greater than  $F_{table}$ , then  $H_0$  accepted by  $H_0$  is rejected, meaning that the objectivity of reporting corruption, abuse of power and the role of maladministration have a significant effect on taxpayer compliance (Y). The results of this study are in line with (Chairunnisa, 2023) stating that the Objectivity of Corruption News

affects dependent variability, namely corporate taxpayer compliance and is acceptable or correct. This shows that the more news about the objectivity of corruption, the impact on its compliance in taxes.

With the phenomenon of several reports of corruption cases in Indonesia involving tax employee Rafael Alun Trisambodo and several other tax employees resulted in a taxpayer protest movement. The results of the research on the objectivity of reporting on corruption, Abuse of Power and the Role of Maladministration affect taxpayer compliance, based on the phenomenon that occurs it has an impact on personal taxpayers in taxpayer compliance to pay taxes.

#### The Effect of Objectivity of Corruption News on Taxpayer Compliance

Based on the persial test or t test, the variable Objectivity of Corruption News has a calculated value that is greater than ttable, so this study shows that Ha2a accepted by Ho2a is rejected, meaning that the Objectivity of Corruption News has a significant effect on Taxpayer Compliance (Y). (Chairunnisa, 2023) states that the Objectivity of Corruption News affects dependent variability, namely corporate taxpayer compliance and is acceptable or correct. This shows that the more news about the objectivity of corruption, the impact on its compliance in taxes. With the phenomenon of several reports of corruption cases in Indonesia involving tax employee Rafael Alun Trisambodo and the number of news that is not yet clear, research on the objectivity of corruption news affects taxpayer compliance. So based on the phenomenon of rampant reporting of corruption cases in Indonesia has an impact on the level of personal taxpayer leadership in paying taxes. Where taxpayers feel that the news can be a reason for reluctance to pay taxes, where money that should be used for the benefit of the State is corrupted by people who are given the responsibility to take care of it.

This hypothesis proves that the independent variable, namely Objectivity of Corruption News, has a significant effect on the dependent variable, namely individual taxpayer compliance and acceptability.

#### The Effect Of Abuse Of Power On Taxpayer Compliance

Based on the persial test or t test, the variable Abuse Of Power has a calculated value that is smaller than ttable, so this study shows that Ho2b accepted Ha2b is rejected, meaning that Abuse Of Power has no effect on Taxpayer Compliance (Y). This result is appropriate when viewed from the characteristics of respondents where the average respondent has a working period of 1 year or more where respondents do not have the power and power to commit Abuse of power. The results of this study are not in line with Indrayanna (2008); states that Abuse of Power affects Taxpayer compliance, This shows that the high Abuse of Power will damage relationships between people, destroy political communities, and destroy the ideals of the rule of law.

With the phenomenon of corruption cases in Indonesia involving tax employee Rafael Alun Trisambodo who is a former employee of the tax directorate general, Abuse of Power research has no effect on taxpayer compliance. Therefore, based on the phenomenon of corruption cases committed by former employees of the tax directorate general in Indonesia, it has no impact on the level of compliance of taxpayers in paying taxes. This shows that Abuse of Power can damage relationships between people, destroy political communities, and destroy the ideals of the rule of law.

#### The Effect of the Role of Tax Maladministration on Taxpayer Compliance

Based on the persial test or t test, the Maladministration Role variable has a calculated value greater than ttable, so this study shows that Ha2c accepted by Ho2c is rejected, meaning that Tax Boycott Action has a significant effect on Taxpayer Compliance (Y). The results of the Prattama Research (2023), show the results that the role of maladministration affects dependent variability, namely corporate taxpayer compliance and is acceptable or correct. This is in line with the hypothesis obtained where the role of maladministration affects taxpayer compliance (Y), so the second hypothesis is accepted.

With the phenomenon of corruption cases in Indonesia involving tax employees Rafael Alun Trisambodo, Angin Prayitno Aji, former DP2 who is a former employee of the tax directorate general making taxpayers disappointed, research on the role of maladministration affects taxpayer compliance. So based on the phenomenon of corruption cases committed by former employees of the directorate general of taxes in Indonesia until the role of maladministration has an impact on the level of compliance of taxpayers in paying taxes, this can be a benchmark so that in the future officials will hold public trust in tax management in Indonesia.

#### The Effect of Objectivity of Corruption News on Taxpayer Compliance Moderated by Tax Boycott Action

The results of linear regression testing showed significant interaction results, Moderated Regression Analysis testing (MRA showed significant interaction results, Ha3a was accepted and Ho3a was rejected, meaning that Tax Boycott Action moderated the influence between the Objectivity of Corruption News on Taxpayer Compliance. This means that the Objectivity of Corruption News is a reasoning and capture of meaning in implementing obligations to tax regulations that taxpayers have a prudent value in reading the news, so that taxpayers will approach in terms of obeying tax payments.

The results of previous research conducted (Purkon, 2014) stated that Tax Boycott Action can moderate the relationship with Taxpayer Compliance. Therefore, with the Tax Boycott Action as a Quasi-Moderation for the Objectivity of Corruption News on taxpayer leadership, it is expected that the level of taxpayer compliance will be higher.

#### The Effect Of Abuse Of Power On Moderated Taxpayer Compliance Tax Boycott Action

The results of linear regression testing showed significant interaction results, Moderated Regression Analysis (MRA) testing showed significant interaction results, Ha3b was accepted and Ho3b was rejected, meaning that tax boycott actions moderate the influence between Abuse Of Power on Taxpayer Compliance. The results of previous research conducted (Purkon, 2014) stated that Tax Boycott Action can moderate the relationship with Taxpayer Compliance. Based on this, it can be interpreted that the existence of a Tax Boycott Action can be a benchmark for individual taxpayer compliance in paying taxes. The Role of Maladministration as Quasi-Moderation for Abuse of Power to Taxpayer Compliance.

#### The Effect of the Role of Tax Maladministration on Taxpayer Compliance Moderated by Tax Boycott Action

Based on the results of linear regression testing showing significant interaction results, Moderated Regression Analysis (MRA) testing shows significant interaction results then Ha3c is accepted and Ho3c is rejected, meaning that Tax Boycott Action moderates the influence between the role of Tax maladministration on Taxpayer Compliance.

The results of previous research conducted (Purkon, 2014) stated that Tax Boycott Action can moderate the relationship with Taxpayer Compliance. It can be concluded that minimizing the risk obtained if you do not comply in paying taxes will further increase the level of compliance of taxpayers. Increased taxpayer compliance can also be influenced by taxpayers' preferences for risks. Every taxpayer must decide to face such risks. Tax Boycott Action as Quasi-Moderation for Maladministration's Role in Taxpayer Compliance.

## VI. CONCLUSION AND ADVICE

### *Conclusion*

Based on the explanation made by the author, conclusions can be drawn:

1. Together, the objectivity of reporting on corruption, abuse of power and the role of maladministration have a significant effect on taxpayer compliance
2. Objectivity of Corruption News Has a Significant Effect on Taxpayer Compliance.
3. Abuse Of Power has no effect on Taxpayer Compliance.
4. The Role of Maladministration Has a Significant Effect on Taxpayer Compliance.
5. Tax Boycott Action moderates (Quasi Moderator) the effect of Objectivity of Corruption News on Taxpayer Compliance.
6. Tax Boycott Action moderates (Quasi Moderator) the effect of Abuse Of Power on Taxpayer Compliance.
7. Tax Boycott Action moderates (Quasi Moderator) the effect of Maladministration Role on Taxpayer Compliance.

### *Suggestion*

Further researchers should add other variables that can affect the level of taxpayer compliance such as the quality of tax services, taxpayer knowledge and understanding of tax regulations, taxpayer education level, income level, tax isomorphism and taxpayer perception of tax sanctions and also pay more attention to the focus of each variable.

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