

The Role of A'bulosibatang Local Culture and its Relationship with Taxpayer Compliance in Gowa Regency

Muhaimin¹, Mira*², Nur Akila³

^{1, 2, 3} Prodi D-III Perpajakan, Universitas Muhammadiyah Makassar, Indonesia

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ABSTRACT

This research was conducted aims to determine the effect of a'bulosibatang on taxpayer compliance. Qualitative research type, which is a way used to answer research problems related to data in the form of narratives This research is a descriptive qualitative research using interviews as a research instrument. The informants are the people of Gowa who have become active taxpayers and are registered at the KP2KP Gowa Testing is done by triangulation (data coding, data reduction and conclusion drawing). The results showed that efforts to increase public trust in accountability and transparency government must continue to be encouraged. WPOP compliance in gowa Regency especially in limbung shows compliance in paying taxes, where cultural values such as cultural values such as Mutual Assistance, cooperation play a key role in the implementation of tax obligations. implementation of tax obligations. As for the implications of this research, it is in terms of formulating policies and regulations relating to existing taxation and increasing public confidence in the government's financial regulations especially for the tax funds collected. so that tax awareness and tax compliance becomes a joint responsibility as long as the government also contributes in terms of accountable and prosperous policies and management.

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Corresponding Author:

Mira

Faculty of economics and Business, Universitas Muhammadiyah Makassar, Indonesia

Jalan Sultan Alauddin No. 259, Makassar

Email: *mira@unismuh.ac.id



Introduction

One of the sources of state revenue that has the largest contribution of all Indonesian state revenues is taxes. Based on the 2021 annual report published by the Minister of Finance, revenue derived from taxes amounted to IDR 1,278.65 trillion rupiah (www.kemenkeu.go.id). Tax is one of the sources of state revenue derived from the active role of citizens to finance various state needs such as government financing, infrastructure development, overcoming social problems, improving welfare and prosperity and becoming a social contract between citizens and the government. Tax payments aim to improve the welfare of the people through increased improvements and public facilities. However, the problem that often occurs in relation to this tax collection is that there are still many people who do not want to fulfil their tax obligations[1].

Taxpayer compliance both in paying taxes and reporting their taxes correctly, completely and clearly is important for a country because it has an impact on state revenue. The higher the taxpayer compliance, the tax revenue will increase and vice versa [2] The Ministry of Finance said that one of the causes of low tax revenue in Indonesia is due to the low tax submission compliance carried out by taxpayers. In general, the achievement of taxpayer compliance in submitting or reporting their taxes has not yet reached the ideal condition, namely a compliance ratio of 100%. Until 2021, the compliance ratio for submitting the Annual Income Tax Return was only 84.07%. Even though the Indonesian government has implemented a self-assessment system which is a tax collection system that gives taxpayers the trust to calculate, pay and report the amount of tax that should be owed themselves. With the hope that taxpayers can be more compliant in reporting and paying their taxes.

The principle of the self-assessment system has changed the tax paradigm so far so that tax payments are no longer considered a burden but rather a state duty that must be fulfilled. The self-assessment system allows taxpayers who do not carry out their tax



obligations as a result of negligence, intentionality or perhaps taxpayer ignorance of their tax obligations. On the other hand, efforts to increase state revenue face many obstacles. Some of them include the low level of taxpayer compliance, which causes taxpayers to pay less than they should, and many taxpayers do not report the tax obligations they are supposed to pay. The Directorate General of Taxes is a government agency responsible for collecting money from the public and striving in various ways through the implementation of intensification and extensification programs in the field of taxation. Two interconnected factors will determine the success of this effort: taxpayers' awareness of how to pay taxes and a good tax system; and the attitude and capability of tax officials [3].

Healthy taxation practices do not only rely on the strength of the system oriented towards optimising tax revenue, there are cultural moral values that complement or even strengthen the existence of the taxation system, the taxation system must have a dimension of moral values and local culture so that taxation practices come out of the impression of being rigid, mechanistic and procedural. The moral approach and local culture in taxation are actually needed so that compliance and obedience to pay taxes comes from sincere initiatives or motives and not based on coercion or threats. One way is by using the cultural concept of a'bulosibatang. A'bulosibatang comes from the Makassar language which means 'a piece of bamboo', this is an allusion to a group that feels one, cooperates with each other and is equally responsible. The philosophy of a'bulosibatang is a piece of bamboo that has many segments which are interpreted as a form of unity and strong togetherness [4][5]. Related to taxpayer compliance itself, the cultural concept of a'bulosibatang will integrate values such as sipakatau, sipakainga', sipakala'biri, and assamaturukkang [4][6]. With this value, it is hoped that it can be internalised in attitudes and behaviour in carrying out daily life so that with an attitude of respect, respect, advice, and cooperation when connected with taxpayers, it can increase the level of taxpayer compliance in fulfilling their

obligations to improve infrastructure development, the economy and all public interests that have an impact on the general public equally. So that the value in a'bulosibatang can be realised.

As stated by [7] Things done by an individual will have an impact on other individuals by showing an identity that has a positive impact on others so that others will follow what has been done. Research linking culture with compliance is still lacking. Culture is an important factor in taxation practices that cannot be ignored [8]. The tax system must include cultural dimensions so that it does not look mechanistic [9]. Ethically, the tax system ensures that taxpayer compliance is voluntary and comes from a sincere initiative and is certainly in line with the self-assessment tax collection system. The obstacle faced by Indonesia is the imbalance of WPOP contributions in tax revenue, which is not yet optimal. Cultural factors, such as the cultural values of a'bulo sibatang, also influence tax compliance. Although Indonesia has various ethnic groups, the spirit of gotong royong and caring remain important values. However, current conditions show that these values are threatened by selfishness and greed, especially in the economic context. Corruption, collusion, embezzlement, cheating, and nepotism reflect the decline of society's morals and ethics [10].

Research [9] [11] found that although taxes are considered the main pillar of economic development, there are still moral and ethical issues that need to be addressed such as the unmaximal awareness of taxpayers, especially MSMEs, being a reality that needs to be overcome, with cultural factors playing a key role. The solution involves concrete steps, such as intensive awareness efforts, taxation campaigns that include cultural values, and optimisation of technology to facilitate the taxation process, in line with [12][13] found that local culture affects taxpayer compliance where the condition of society in Indonesia, especially in South Sulawesi, especially the people of Makassar who



have a philosophy of life that should be cultural values and philosophies are very much in line with existing values, which are able to provide solutions in the management and development of taxation that are directly related to increasing professionalism and tax management. Because it can function as the ability to find solutions (problem solver) in every problem caused, this siri' culture is also able as local wisdom for Makassar residents. One example is the management and development of taxation. Based on the phenomena described above and the description and explanation of the background, it is a concern or motivated to conduct research with the title 'The Role of A'bulosibatang Local Culture and its Relationship with Taxpayer Compliance in Gowa Regency'.

Many studies discuss culture and its relation to tax compliance, including: Research on the influence of culture on tax compliance shows that local cultural values play a significant role in enhancing taxpayer awareness and compliance. According to research conducted by [5], religious, moral, and cultural values of the environment have a significant impact on increasing tax compliance among MSMEs during the COVID-19 pandemic. [6] also examines the concept of tax from the perspective of the Siri' Na Pacce culture. She found that principles such as mutual cooperation and togetherness can help the Bugis-Makassar community be more compliant with taxes. The study written by [7] emphasizes the importance of cultural and moral values in tax policy, and how the application of these values can enhance compliance among taxpayers at the North Badung Primary Tax Office.

In her study on tax compliance from the perspective of Javanese culture, [14] found that cultural values such as mutual assistance and honesty have a significant impact on increasing taxpayer compliance. In addition, the research conducted by [11] observed the influence of Bugis cultural perceptions and values on tax compliance among young entrepreneurs in the city of Parepare. This research shows that local culture can enhance



awareness of tax obligations. [12] conducted a study on the influence of local cultural values, social values, and locus of control on the compliance of individual taxpayers at the South Makassar Primary Tax Office. She found that these values play a significant role in enhancing tax compliance. Overall, the findings enrich our understanding that Confucian culture reduces tax [15].

[13] demonstrate that Meboya cultural values can enhance the effectiveness of tax policies, particularly tax amnesty programs, in the context of tax compliance among the people of Makassar. The study by [1] demonstrates the importance of cultural awareness and moral values in enhancing tax compliance among restaurants. In their research in the city of Denpasar, [2] emphasize that cultural values have a significant influence on how people behave in complying with tax obligations. In addition, research conducted by [16] found that local culture plays a crucial role in influencing the compliance and acceptance of taxes among SMEs at the Pratama Manado Tax Office. A study by [17] The concept of tax culture refers to all formal and informal interactions that occur within institutions connecting the national tax system with the practices of relationships between tax officials and taxpayers. These interactions are historically intertwined with national culture, including the bonds and dependencies that arise as a result of these interactions.

The research mentioned above provides valuable insights into the components that influence tax compliance and audit quality in various situations. According to research conducted by [18], social and cultural factors influence tax compliance in developing countries. This research shows that social and cultural factors are very important in determining awareness and morality regarding taxes, especially in the era of globalization. In addition, [19] investigated the relationship between the implementation of tax sanctions and the quality of tax services on taxpayer compliance in Tangerang. They found that strict sanctions and good service can enhance taxpayer compliance levels. The study conducted



by [20] shows that effective tax socialization and understanding of taxation are important intervention factors in increasing taxpayer compliance at the Kebumen Pratama Tax Office. Additionally, research by [21] found that tax culture and tax morality significantly influence taxpayer compliance, particularly at the Bandung Karees Pratama Tax Office.

According to research conducted by [22] on the components influencing tax compliance and tax morale in Jordan, high tax morale, influenced by social and cultural values, contributes to a higher level of compliance. [23] investigated how behavioral approaches can help improve taxpayer compliance with a certain gross turnover. They found that this method can be an effective tool to encourage taxpayer compliance. In education, [24] research on the development of a physics learning model shows that an innovative approach relevant to local situations can help enhance students' scientific character. [25] emphasize the influence of religious and cultural aspects on tax fraud, finding that religious and cultural principles can reduce the tendency to commit tax evasion. Lastly, [26] investigated the philosophy of a'Bulo Sibatang on how to avoid tax fraud. They found that the principles of local philosophy can serve as a strong foundation for preventing tax violations. In their research on the influence of socialization, education level, and understanding of taxation on the compliance of MSME taxpayers, [27] emphasize that enhancing socialization and tax education is crucial for increasing awareness and tax compliance among MSMEs. These studies collectively demonstrate the importance of social, cultural, educational, and governance factors in shaping tax compliance behavior. These studies collectively demonstrate the importance of social, cultural, educational, and governance factors in shaping tax compliance behavior and improving audit quality in various contexts.

The morality of taxes has a greater influence on tax compliance than tax culture variables (23.52%). This may be due to the fact that both the government and individuals



who are required to pay taxes are not interested in enhancing the tax culture. In situations where the government's responsibility to provide good public goods and services is also in doubt, taxpayers generally feel that taxes are a burden, and the incentives offered for paying taxes cannot be enjoyed directly. In addition, the government issues policies and regulations without consistent socialization and publication. As a result, there is a difference between the government and taxpayers. Tax culture is still a factor that can influence tax compliance, although the impact of tax morality is greater. Because paying taxes is an activity closely tied to the circumstances of the taxpayer, people tend to avoid paying taxes. As a result, the functions of supervision and guidance must be carried out effectively to determine whether taxpayers comply with their obligations. This is because it stems from the trust given to taxpayers, while the enforcement of taxes must be upheld if taxpayers do not comply. Appropriate and socialized tax regulations and policies must uphold the pillars of tax law enforcement. Tax regulations should take into account the culture and history of the country as a foundation [22].

This study adds to the limited literature on the relationship between local culture and tax compliance, particularly in Indonesia. The research employs a qualitative approach, utilizing interviews and observations, and provides an in-depth understanding of how local culture can influence taxpayer behavior. This research enriches previous studies that predominantly used quantitative approaches or overlooked cultural factors. This research helps to demonstrate how important it is to incorporate local cultural values into the tax system. This study provides practical insights for policymakers on how cultural methods can be used to enhance tax compliance. The study also emphasizes that the government must be transparent and accountable to maintain public trust. In the end, a voluntary-based tax system will succeed. Globalization and modernization often erode local cultural values. However, in this study, these values serve as a strong foundation for



enhancing participation in the tax system.

Method

This research is a qualitative study with a phenomenological approach that focuses on social problems with complex conditions of reality [28], with the aim of understanding field facts and obtaining in-depth explanations related to the phenomenon under study with a focus on social dynamics that shape the understanding of actors from their point of view. The research approach uses an interpretative paradigm, leading to an interpretation of the social reality of the field and how that reality is formed. This approach emphasises the role of language, interpretation and understanding in social science, with a focus on subjective nature. The aim is to analyse social reality and its formation. In the process of conducting research, the presence of the researcher is very important as a planner, data collector, and analysis of research results. The researcher is present and directly involved in the research location as a participant observer, trying to avoid subjective influence and maintain a natural environment. Data collection techniques involved survey methods, with instruments in the form of interviews, observation, and documentation. The data analysis process was conducted through three continuous stages: data reduction, data presentation, and conclusion drawing/verification. Checking the validity of the findings was done through triangulation of data collection, triangulation of data sources, and member checking. This aims to ensure the validity of the data collected and minimise bias and misinterpretation. As for the informant selection process, it is based on qualifying: being registered as an active taxpayer, having income and community and holding firmly the culture of the area studied.

Results and Discussion

The value of A'Bulo Sibatang



A'Bulo sibatang is part of the cultural heritage in which the meaning of local values and traditions is reflected. Where local values provide direction to the behaviour and obedience of the community to mandated rules and sensitivity to social conditions (existing social reality). The local values inherent in each individual who basically has a genetic relationship living in the village are considered as important in living life with the diversity of characters that exist. The values in question are gotong royong and togetherness (Sepenanggungan) in which there is a sense of solidarity, empathy for others. This value contributes greatly to building a harmonious community with mutual respect and care. The knowledge and localised cultural values inherent in A'Bulo Sibatang form human values with consideration for the common good.

A'Bulo Sibatang is a very important local cultural concept in South Sulawesi, particularly in Gowa Regency, because the local community highly values social and humanitarian principles. This concept not only demonstrates togetherness and mutual assistance but also emphasizes the importance of empathy and solidarity. In daily life in Gowa, the values of A'Bulo Sibatang serve as a strong guide for the community to lead a life rich in diversity while remaining bound by a strong sense of togetherness. The values of A'Bulo Sibatang are closely related to the concept of local wisdom in South Sulawesi, where values such as Sipakatau, Sipakainga', and Sipakalebbi' are highly esteemed. Sipakatau emphasizes the importance of respecting fellow human beings, while Sipakalebbi' reflects an attitude of mutual appreciation. When these values are combined, they form a social framework that encourages cooperation, empathy, and concern for others.

A'Bulo Sibatang, which has a long genetic and social historical relationship, is regarded as a symbol of unity and solidarity among the villagers in Gowa Regency. These values allow society to unite despite differences in opinions and character. Mutual

assistance and shared responsibility are the foundations of many social and economic activities, including the implementation of taxes. Tax payments are viewed by the public as a legal obligation and an important social contribution when the values of A'Bulo Sibatang are applied in the context of taxation. Considered a shared obligation to support sustainable infrastructure development and enhance community welfare, the awareness that the taxes paid will be returned to the community in the form of public services and infrastructure that can be enjoyed by everyone encourages people to fulfill their tax obligations. This local wisdom plays an important role in raising tax awareness in Gowa Regency, as it does in many other places in South Sulawesi. To encourage tax compliance more effectively, local governments can leverage the values of A'Bulo Sibatang and other local wisdom. These values are based on a more humane approach and are grounded in principles that have already been recognized by society. Therefore, A'Bulo Sibatang not only protects local culture but also helps the tax system and regional economic development to function effectively.

A'Bulo Sibatang culture teaches the values of solidarity and togetherness in community life, where in the context of tax itself the implementation of tax obligations becomes a form of social obligation and obedience to applicable laws that will ultimately support mutual welfare in sustainable infrastructure development that is enjoyed jointly by the community. As stated by YY, NY and DG.

Table 1. Interview Result

Informant	Interview Results
DG	A'Bul osibatang it's not right to call it cooperation, it's more suitable for gotong royong, we both feel the same. In relation to the tax, I'm not the one who owns it, I'm just the manager, but we still pay tax because we have to, there is a law

- NY When it comes to the culture of A'Bulo Sibatang, well, we think together, for the tax I still carry out my tax obligations, but the rules are convoluted sometimes it is also very difficult for us to buy, the hope is that the government is more sensitive to people like us, the tax funds should be for those in need, so that we are also enthusiastic about paying taxes.
- YY A'Bulo Sibatang is one of the local terms, but if it is related to the consideration of paying taxes, it is also included, however, we still have doubts about the government, because we need government transparency, if it is a matter of our internal culture, we always share it together, if there is a share, we share it with our neighbours.

Source: Informan OP (2024)

Departing from the results of the interview, it is explained that the tax system implemented in Indonesia is a self-assessment system where taxpayers are emphasised to be more aggressive in carrying out their tax obligations. The existence of changes in regulations such as TER for individuals is certainly a separate homework for the government where the tax rules do not trouble taxpayers by providing regular socialisation or assistance carried out in each village. It was further explained that the A'Bulo Sibatang Culture plays an important role in terms of the implementation of existing tax obligations, however the government is still required to be more sensitive and transparent in the use of funds so that the community remains motivated. The cultural value of A'Bulo Sibatang, which emphasizes collective cooperation, has a direct impact on the community's compliance with laws, including tax laws. Those who live in this cultural environment are usually very aware of the importance of paying taxes as a form of social contribution that supports the welfare of the community. In practice, they see tax payments as a moral responsibility to build infrastructure and public services that can be enjoyed collectively, in addition to being a legal obligation.

The Importance of Sensitivity and Transparency in Government: Although cultural



principles like A'Bulo Sibatang encourage people to be compliant, the role of the government remains crucial to ensure that this compliance continues. In Indonesia, the personal assessment system requires taxpayers to be more proactive in fulfilling their tax obligations. However, the success of this system greatly depends on government assistance in the form of strong support and consistent outreach. The public will be more motivated and confident to fulfill their tax obligations if the government can provide clear understanding and necessary assistance, as well as demonstrate transparency in the management of tax funds. Challenges in Tax Implementation Conversely, the issues faced by the government regarding tax regulations, such as changes in the rules for individual taxpayers, require a careful and sensitive approach. The government must ensure that this new regulation does not burden taxpayers but encourages them to comply. Public trust is very important if tax funds are used carefully and transparently. When people believe that the taxes they pay are used in a proper and fair manner, they will be more motivated to fulfill their tax obligations.

Discussion

Tax is an issue that never runs out and continues to be a hot topic of conversation while causing many differences in views in Indonesia, especially in the Gowa Regency itself. Referring to DGT data in 2024 for Bantaeng KPP tax revenue of IDR 518T in 2020, IDR 465T in 2021 where the revenue target was not achieved, but in 2022 and 2023 tax realisation was recorded at IDR 571T and IDR 532T where the target was achieved by 133% and 108%, for this reason it is certainly a big challenge for the Government, especially in measuring the success of the self-assessment system. The data is as shown below:

Table 2. Referring to DGT data in 2024 for Bantaeng KPP tax revenue

Years	Departement	Target Amount	Realization	Percentage (%)	Result
2020	KPP PRATAMA				Not achieved
	BANTAENG	538.845.605.000	518.386.795.901	96	achieved
2021	KPP PRATAMA				Not achieved
	BANTAENG	529.299.385.000	465.762.703.219	88	achieved
2022	KPP PRATAMA				
	BANTAENG	428.972.121.000	571.482.561.764	133	achieved
2023	KPP PRATAMA				
	BANTAENG	491.289.257.000	532.018.551.890	108	achieved

Source: South Sulawesi DJP data (2024).

According to the data contained in the table above for 2020 and 2011 target vs tax receipts not achieved, this is due to unstable financial conditions of tax obligations due to the pandemic of covid, but in the year 2022 and 2023 remarkable achievements on tax receivables especially in the district of gowa. In the case of tax receipt availability in particular in the KPP Pratama bantaeng must not be independent of the presence of the taxpayer's awareness in the implementation of his tax obligations. Awareness is not born instantly, but through the consolidation of social cultural values held firmly and of course also coupled with management through service and responsibility shown by the Government (KPP or KP2KP) through good service so that the trust of taxpayers also increases. Nevertheless, the taxpayer continues to monitor the process of policy formulation and decision-making related to budget spending as well as the implementation of existing policies. That is why it is important for the government to continue to pursue the best service through the management of tax funds collected in a transparent and accountable manner as it is the duty of the state in guaranteeing the health, safety and well-being of citizens who are especially taxable.



The contribution of all taxpayers is important to continue to be encouraged where efforts to increase public confidence in government accountability and transparency must continue to be encouraged. WPOP compliance in Gowa Regency especially in limbung shows compliance in paying taxes, where cultural values such as gotong royong, cooperation play a key role in the implementation of tax obligations. Gotong royong is considered to motivate taxpayers, which implies how adaptation and empathy merge into one towards others. Although A'bulo sibatang culture plays a role, the demand for transparency and accountability is important considering that the gotong royong referred to by the community is how the funds collected can provide value and benefit the community in general, especially the community of Tenetea village, Limbung Kab, Gowa itself. In the end, grounding the cultural value of A'bulo sibatang, which is the process of internalisation and application of cultural values in the daily life of the community, is expected to improve the welfare of the community through the formation of individual awareness of tax compliance in achieving social harmony which can be used as a solid foundation in building peaceful and harmonious relationships and supporting national development as the nation's *nawacita*.

Finally, This research found that the local cultural values of A'Bulo Sibatang, which emphasize solidarity, mutual assistance, and togetherness, have helped the people of Gowa understand taxes as an important social contribution rather than merely a legal obligation. This result aligns with previous research that found local culture can enhance tax awareness and compliance, as discovered by [6] in her study on the culture of Siri' Na Pacce. However, this research adds a new perspective by focusing on the culture of A'Bulo Sibatang, which shows that mutual cooperation and togetherness are key factors driving tax compliance in Gowa. In addition, stronger evidence can be provided for this finding by presenting data in the form of tables 2 that show that tax compliance rates have increased



as a result of the integration of these cultural values. This research has limitations, such as a limited sample size and potential bias in the interview process. To interpret the results and generalize the findings to a broader population, it is important to consider these limitations. This finding also has significant implications for policy. To enhance compliance, the government can leverage local cultural principles in their tax socialization strategies, ensuring that tax campaigns are aligned with the valued principles of the community, such as mutual cooperation. To maintain public trust, transparency and accountability in the management of tax funds must also be improved. With values such as Sipakatau, Sipakainga, and Sipakalebbi, the A'Bulo Sibatang culture plays an important role in raising community awareness of their social responsibilities. In the end, this will help the tax system run smoothly.

Researchers should investigate how other cultural values, such as Siri' Na Pacce or other customs in South Sulawesi, influence tax compliance. In addition, broader quantitative research is needed to measure the specific influence of the socialization of these cultural values on tax compliance levels in various regions. The results of this research can be applied on a larger national scale. Therefore, this research not only enhances the understanding of the relationship between local culture and tax compliance but also provides practical insights for policymakers on how to use cultural approaches to improve tax compliance.

Conclusion

This research found that the local culture of A'Bulo Sibatang helps enhance tax compliance in Gowa Regency. This culture emphasizes the importance of cooperation, solidarity, and togetherness, encouraging people to view tax payments as a legal obligation and a social contribution to support the common welfare. In addition, this research highlights how important it is for the government to be transparent and accountable in



managing tax funds. Local cultural values like A'Bulo Sibatang can encourage tax compliance, but long-term success depends on the public's trust in the government. Ensuring that tax funds are used transparently and that the government provides good services is key to maintaining and enhancing the public's motivation to fulfill their tax obligations. In addition, this research provides policymakers with insights on how local cultural values can be integrated into the tax system to become a successful strategy for enhancing tax compliance. A high level of tax awareness emerges through the internalization of existing social and cultural values in society, not instantaneously. The A'Bulo Sibatang culture supports economic growth and sustainable welfare in Gowa Regency while preserving local cultural heritage.

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BIOGRAPHIES OF AUTHORS






Muhaimin    Was Born in Bau-bau on 30 December 1966. He obtained his Masters in Accounting at the Muslim University of Indonesia, and is currently pursuing his Doctorate at Airlangga University in Surabaya. Currently, he is a permanent lecturer of D-III Taxation Study Programme of Universitas Muhammadiyah Makassar. He can be contacted at email: muhaimin@unismuh.ac.id



Mira    was born in Dompu on March 03, 1988. He obtained his Bachelor's degree in Accounting from the Muhammadiyah University of Makassar in 2011, and her Master's degree in Accounting with a concentration in taxation from the University Muslim Indonesia 2014. She is currently a permanent lecturer at the Muhammadiyah University of Makassar. She can be contacted at email: mira@unismuh.ac.id



Nur Akila    Nur Akila is an active student of D-III Taxation at Muhammadiyah University of Makassar, currently studying in the 4th semester. She can be contacted at email: nurakila11@gmail.com