DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

**DOI:** https://doi.org/10.38035/dijefa.v6i3.4611
https://creativecommons.org/licenses/by/4.0/
**Received:** 25 April 2025 | **Revised:** 08 June 2025 | **Accepted:** 21 June 2025

# Tri Nga Moderation on the Influence of Tax Law Enforcement and Tax Morale on Regional Taxpayer Compliance

**Ni Luh Gede Anggarayani Sulistyawati[1*], I Putu Gede Diatmika[2], Ni Kadek Sinarwati [3]**
[1]Magister Accounting, Universitas Pendidikan Ganesha, Singaraja, Indonesia
[2]Magister Accounting, Universitas Pendidikan Ganesha, Singaraja, Indonesia
[3]Magister Accounting, Universitas Pendidikan Ganesha, Singaraja, Indonesia

[*]Corresponding Author: anggarayanisulistyawati@gmail.com[1]

**Abstract:** This study aims to analyze the influence of (1) tax law enforcement and (2) tax morale on regional taxpayer compliance, moderated by the understanding of *Tri Nga*. The population of this study consists of 13,736 regional taxpayers registered at Bapenda Badung Regency. The sampling technique used was purposive sampling, resulting in a sample of 383 taxpayers. Data was collected through the distribution of questionnaires. Data analysis was conducted using Moderated Regression Analysis with the help of the Smart PLS program. The results of the study indicate that both tax law enforcement and tax morale have a significant positive effect on regional taxpayer compliance. However, the understanding of *Tri Nga* does not strengthen the influence of either tax law enforcement or tax morale on regional taxpayer compliance.

**Keywords:** Compliance, Tax Law, Tax Morale, Tri Nga.

## INTRODUCTION

The development of tourism activities in the Bali region particularly in Badung Regency has shown a significantly increasing trend across various aspects or sectors, including the economy, social life, and culture. This condition is directly accompanied by the growing number of entertainment centers or venues that serve as supporting facilities, tourist attractions, and sources of comfort for visitors vacationing on the island of Bali. This development has naturally led to an increase in the establishment of entertainment venues, which have become potential targets for entertainment tax collection.

The rapid growth of tourism in Badung Regency is expected to contribute to higher regional revenue from the taxation sector. It is explained that taxes are considered to play an essential and vital role in state affairs, especially in supporting the smooth implementation of development activities. For this reason, it is highly expected that the revenue targets obtained from the tax sector will show an increasing trend each year (Riyadi et al., 2021).

It is explained that Badung Regency is considered one of the largest regencies in Bali and is widely known for the significant development and advancement of its tourism activities. This, of course, directly contributes to potentially high tax revenues. However, the issue that arises is the high amount of regional tax receivables in Badung Regency, with a significant

portion of these receivables falling into the non-performing category, having been outstanding for more than five years. The amount of tax receivables and the percentage of those classified as non-performing are presented in Table 1 below.

**Table 1. Amount Of Regional Tax Receivables of Badung Regency And Percentage Of Bad Receivables In 2022 – 2023**

| Year | Total tax receivables | Bad debts | Percentage (%) |
|---|---|---|---|
| 2022 | 887.551.984.772 | 362.772.490.408 | 41% |
| 2023 | 820.146.999.531 | 391.274.016.627 | 48% |

Source: Dispenda Badung (2024)

Based on the data presented, it is evident that the percentage of non-performing tax receivables increased from 2022 to 2023. While the total tax receivables decreased overall between 2022 and 2023, the amount of non-performing receivables actually rose. As a result, the percentage of non-performing receivables increased from 41% in 2022 to 48% in 2023. This indicates a decline in regional taxpayer compliance in 2023. There are many factors that can influence taxpayer compliance, such as the implementation of regulations and the moral attitudes of taxpayers. In terms of regional tax regulation enforcement, one notable phenomenon is the increase in the entertainment tax rate, which rose from an initial 10% to 12.5%, and then to 15% in 2023. This change in rates is stated in Regional Regulation Number 8 of 2020 concerning Entertainment Tax. Although this regulation was officially enacted on July 20, 2020, due to the Covid-19 pandemic, its implementation was delayed and only began in 2023.

The issue that arose was that the 15% tax rate was applied retroactively from 2020, which resulted in many taxpayers underpaying their taxes and being subjected to penalties for late payment. This situation caused dissatisfaction among regional taxpayers, as they were forced to increase their prices to accommodate the higher tax rate leading to disadvantages in business competition.

At the end of 2023, the Badung Regency Government issued a policy outlined in Regional Regulation of Badung Regency No. 7 of 2023 concerning Regional Taxes and Levies, which came into effect on January 1, 2024. A key point in this regulation relates to the Tax on Certain Goods and/or Services, one of which includes Art and Entertainment Services. Article 28, paragraph 2, specifically states that the PBJT rate for entertainment services such as those provided at venues like discotheques, karaoke lounges, nightclubs, bars, as well as steam baths/spas is officially set at 40% (forty percent). The imposition of such a high entertainment tax rate has naturally triggered various objections from entertainment business taxpayers. In response, in February 2024, the Badung Regency Government issued Badung Regent Regulation No. 3 of 2024 concerning the Provision of Fiscal Incentives to Entertainment Business Operators, including discotheques, karaoke lounges, nightclubs, bars, and steam baths/spas. These incentives are granted to taxpayers to reduce the principal amount of tax payable by the subject of taxation.

The issue of increasing entertainment tax rates in Badung Regency can be linked to tax law enforcement, as the Badung Regency Government issued tax policy regulations, including the imposition of tax sanctions outlined in Regional Regulation No. 8 of 2020. Article 25, paragraph (1), states that any individual proven to have committed actions that violate the provisions shall be subject to criminal sanctions, either in the form of imprisonment for a maximum period of six (6) months or a fine of up to IDR 50,000,000.

Referring to this, the implementation of tax law enforcement is considered crucial in efforts to improve tax compliance, particularly in the area of regional taxation. The direct relationship between tax law enforcement and taxpayer compliance can be explained using the

Slippery Slope Framework, which integrates a socio-psychological approach to tax models. This framework assumes that tax compliance by the public, as taxpayers, can be achieved by increasing both power and trust. It identifies three dimensions within the Slippery Slope Framework: the power of the authority, trust in the authority, and tax compliance from the community as taxpayers (Abdiyah & Dewi Prastiti, 2023). The Slippery Slope Framework emphasizes that the power of authority such as the issuance of new tax regulations can influence taxpayers' trust in tax authorities, which in turn may trigger or lead to an increase in tax compliance (Abdiyah & Dewi Prastiti, 2023).

Research on tax law enforcement has previously been conducted by (Supriadi, 2018), who successfully demonstrated that tax law enforcement has a significant positive influence on the level of taxpayer compliance. (Bruno, 2019), in his research findings, also emphasized the importance of tax enforcement, noting that it gives rise to the role of tax morale, which is inherently endogenous in nature. (Putra & Tjaraka, 2020) found that the level of trust given to tax authorities directly and significantly influences taxpayer compliance behavior. Similarly, (Rosid & Romadhaniah, 2023), in their research, concluded that legal enforcement is a critical aspect of tax administration. They noted that better enforcement automatically helps and supports tax authorities in Indonesia in fostering and improving taxpayer compliance, ultimately leading to increased revenue through tax contributions. However, contrasting findings were presented by (Abdiyah & Dewi Prastiti, 2023), who demonstrated that tax law enforcement had a negative impact on taxpayer compliance. On the other hand, (Kurniawan & Limajatini, 2023) found that tax law enforcement did not show any significant effect on the level of taxpayer compliance.

In addition to the implementation of tax law, it is also essential to consider taxpayer morale, which originates internally from within the taxpayers themselves. This moral sense is regarded as a factor that can trigger or even directly influence the compliance behavior of individuals in fulfilling their tax obligations (Amanda et al., 2024). Tax morale refers to the fundamental principle that guides taxpayers in making decisions about what is right or wrong when it comes to meeting their tax obligations (Sani, 2016). It serves as a basic foundation for adhering to tax regulations by fulfilling tax responsibilities appropriately (Wardani & Anugrah, 2023). The relationship between tax morale and taxpayer compliance can be explained through moral development theory, which suggests that moral decisions especially those influenced by the perception of sanctions or punishment at lower levels of moral reasoning give rise to expectations of justice at higher stages. In this context, taxpayers who apply moral principles in their tax-related decisions are generally more likely to comply compared to other taxpayers. When taxpayers possess a similar level of moral reasoning but hold different perspectives or perceptions, they often exhibit varying responses or behaviors in terms of their tax compliance (Heru, 2019).

Research conducted by (Lesmana & Setyadi, 2020), (Wardani & Anugrah, 2023), (Lailiyah & Andriani, 2023), (Rahmawati, 2022), (Y Tanggu et al., 2021), and (Hamim, 2019) has provided evidence that tax morale has a positive impact on taxpayer compliance. (Mat Jusoh et al., 2021), in their study in Malaysia, confirmed that tax morale had a significant effect on tax compliance behavior in the country. Similarly, (Stetsenko & Nishcheretov, 2021), in their research in Ukraine, found a clear correlation between tax compliance and tax morale. A study by (Sebele-Mpofu, 2020) also revealed a significant relationship between the quality of governance, tax morale, and tax compliance. However, differing findings were reported by (Mursalin, 2020), who found that tax morale did not significantly contribute to the level of compliance among individual taxpayers. Likewise, (Indrawan & Larasati, 2022) discovered that tax morale which includes factors such as environment, institutional perception, and ethics did not have a partial effect on the tax compliance level of MSME (Micro, Small, and Medium Enterprises) actors in fulfilling their tax obligations.

Taxpayers need an understanding of Tri Nga to develop the willingness, awareness, and sincerity to comply with tax obligations (Putri & Difianti, 2023). Tri Nga which consists of *ngerti* (understanding), *ngrasa* (feeling), and *nglakoni* (doing) plays an important role in shaping the character of taxpayers in making decisions and fulfilling their responsibilities by adhering to applicable tax regulations (Nadziroh, 2017). This understanding emphasizes the importance of fully grasping the function and role of taxes for the sustainability of the state, where taxes are seen as a strong pillar supporting the implementation of public infrastructure development (*ngerti*). It also involves adopting a positive attitude toward obligations in taxation by cultivating the intention to comply with all tax rules (*ngrasa*), and ultimately realizing what has been learned and understood through action fostering a society that demonstrates obedience to tax regulations and excels in the field of taxation (*nglakoni*) (Dewantara & Djamhuri, 2017).

Findings from (Wardani & Anugrah, 2023) directly indicate that an understanding of Tri Nga positively influences the compliance of prospective taxpayers. (Wardani & Wulandari, 2023), in their study on the compliance intentions of tax volunteers, found that Tri Nga had a significant effect on compliance. (Putri & Difianti, 2023) also analyzed the understanding of Tri Nga and found that this philosophical teaching had a positive influence on the compliance of land and building taxpayers. Similarly, research by (Lestari YP & Putra, 2022) provided evidence of a positive and significant impact of Tri Nga on the compliance of individual taxpayers.

Many previous studies have discussed the relationship between the understanding of Tri Nga and tax compliance, but none have used the Tri Nga philosophy as a moderating variable. The understanding of Tri Nga is a concept in which individuals in this case, taxpayers are expected to *understand*, *feel*, and *carry out* their tax obligations properly. This concept teaches that taxpayers must first understand the tax system, then feel or perceive the benefits of the taxes they pay, so that they can fulfill their tax obligations accordingly. In this study, the Tri Nga philosophy is used as a moderating variable to examine the extent to which the level of understanding demonstrated by taxpayers can strengthen the relationship between tax law enforcement and tax morale with taxpayer compliance.

The novelty of this research lies in the inclusion of the Tri Nga variable as a moderator, based on the reasoning that this philosophy teaches individuals specifically taxpayers to understand the benefits and roles of taxation, which are considered essential aspects; to feel the positive outcomes of paying taxes; and to put this into action by fulfilling their tax obligations. The Tri Nga philosophy can also be analyzed through the lens of social cognitive theory, which emphasizes how individuals learn from their environment and how that learning benefits both themselves and the surrounding community. Social cognitive theory provides a framework for understanding how taxpayers can recognize their role in society one of which is through awareness and understanding in fulfilling their tax obligations. Furthermore, previous research findings related to tax law enforcement and tax morale remain inconsistent some studies have found significant effects on taxpayer compliance, while others have found no significant influence.

## METHOD

This research applies a quantitative approach, which is associative in nature, utilizing numerical data to analyze the relationships between one variable and another (Sugiyono, 2018). The quantitative method is used in this study with the aim of testing predetermined hypotheses through statistical analysis. This research specifically examines causal relationships among the variables: tax law enforcement, tax morale, Tri Nga philosophy, and regional taxpayer compliance.

The population in this study includes all individuals registered as regional taxpayers listed in the records of the Regional Revenue Agency (Bapenda) of Badung Regency in 2023, totaling 13,736 taxpayers. To simplify the process of determining the appropriate sample size, the researcher employed a non-probability sampling method, specifically purposive sampling, which resulted in a sample size of 383 respondent. The measurement results of all research variables are summarized in Table 2 below.

**Table 2. Measurement of research variables**

| Variable | Indicator | Reference |
|---|---|---|
| Tax compliance | 1) Taxpayer obligations in carrying out the process of registering themselves as taxpayers<br>2) Taxpayer compliance in carrying out the process of submitting notification letters<br>3) Taxpayer compliance in carrying out the process of reporting the calculation of tax payable correctly<br>4) Taxpayer compliance in carrying out the process of paying the tax payable | (Hantono & Sianturi, 2021) |
| Tax law enforcement | 1) Tax audit<br>2) Tax investigation<br>3) Tax sanctions | (Prastiwi et al., 2019) |
| Tax morale | 1) Aware of tax obligations<br>2) Perception of tax avoidance ethics<br>3) Obey the law | (Kurniawati & Dwi Nurcahyo, 2022) |
| Understanding Tri Nga | 1) Understand<br>2) Feel<br>3) Implement | (Prastyatini & Sihura, 2023) |

The data analysis method selected for this research is the Partial Least Squares (PLS) approach, utilizing the SmartPLS software. PLS is known as one of the most commonly used methods for solving Structural Equation Modeling (SEM) problems and is considered to be more widely applied compared to other SEM techniques. PLS serves as a tool that facilitates the analysis of variance-based structural equation modeling (SEM), allowing for the simultaneous testing of both the measurement model (outer model) and the structural model (inner model). The regression model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_1 X_1.Z + \beta_2 X_2.Z + e \quad \text{.....(1)}$$

## RESULTS AND DISCUSSION

Before conducting data analysis, a descriptive statistical test was first performed to describe the data that had been collected. This analysis is defined as a statistical method used to assist in analyzing data by describing the previously collected data. Descriptive statistics are used to present the data in a clearer and more easily understood format, providing an overview of the information and the relationships between the independent variables. The results of the descriptive statistical analysis are presented in Table 3.

**Table 3. Descriptive statistical test results**

| | N | Min | Max | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Tax law enforcement | 274 | 6 | 12 | 9,99 | 1,53 |
| Tax morale | 274 | 6 | 12 | 10,26 | 1,90 |
| Understanding Tri Nga | 274 | 3 | 12 | 7,19 | 2,40 |
| Taxpayer compliance | 274 | 8 | 16 | 13,72 | 2,35 |

Source: Data is processed (2025)

The tax law enforcement variable produced a minimum value of 6 and a maximum value of 12, with a mean value of 9.99 and a standard deviation of 1.53. The standard deviation being smaller than the mean indicates that the data distribution is relatively good, with only minor deviations. Additionally, the mean being closer to the maximum value suggests that the implementation of tax law enforcement in Badung Regency tends to be good, as most respondents answered "strongly agree" or "agree."

The tax morale variable yielded a minimum value of 6 and a maximum value of 12, with a mean value of 10.26 and a standard deviation of 1.90. As the standard deviation is smaller than the mean, this indicates a good data distribution with little variation. Furthermore, the mean being closer to the maximum value shows that tax morale in Badung Regency is generally high, as most respondents indicated agreement or strong agreement.

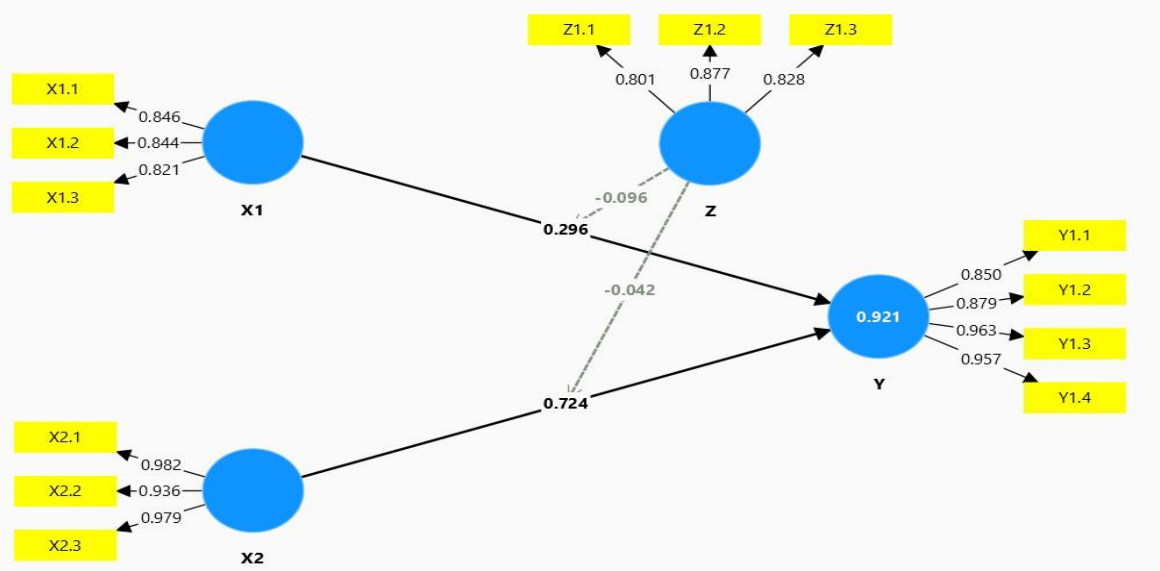
The Tri Nga understanding variable had a minimum value of 3 and a maximum value of 12, with a mean value of 7.19 and a standard deviation of 2.40. The standard deviation being lower than the mean indicates a relatively good data spread with few deviations. However, the mean being closer to the minimum value suggests that the understanding of Tri Nga among regional taxpayers in Badung Regency tends to be low, as most respondents selected "strongly disagree" or "disagree."

The regional taxpayer compliance variable showed a minimum value of 8 and a maximum value of 16, with a mean value of 13.72 and a standard deviation of 2.35. The smaller standard deviation compared to the mean indicates good data distribution. The mean being closer to the maximum value indicates that regional taxpayer compliance in Badung Regency is generally high, as most respondents answered "agree" or "strongly agree."

Next, outer model testing was conducted as an evaluation of the measurement model, which in this context refers to assessing the relationship between constructs and their respective indicators. This evaluation was carried out in two stages: convergent validity and discriminant validity. Convergent validity is regarded as a measurement of the correlation between the indicator score and its corresponding latent construct score. An indicator is considered valid if it has an outer loading value greater than 0.70.

Discriminant validity is evaluated by measuring each indicator against its associated latent construct. The results revealed that all variables in the study had Average Variance Extracted (AVE) values greater than 0.50, indicating that each variable successfully demonstrated good discriminant validity. Composite reliability was also assessed to indicate the degree to which a group of items shares a common latent (unobserved) construct. The results showed that all variables in this study had composite reliability values greater than 0.70, which implies that each variable met the criteria for high composite reliability.

Subsequently, reliability testing was reinforced using Cronbach’s Alpha, and it was found that all variables had Cronbach’s Alpha values greater than 0.70. This result confirms that each variable demonstrated a high level of reliability. The results of the outer model testing in this study are presented in Figure 1 below.




Source: Data is processed, 2025

**Figure 1. Outer Model Test Results**

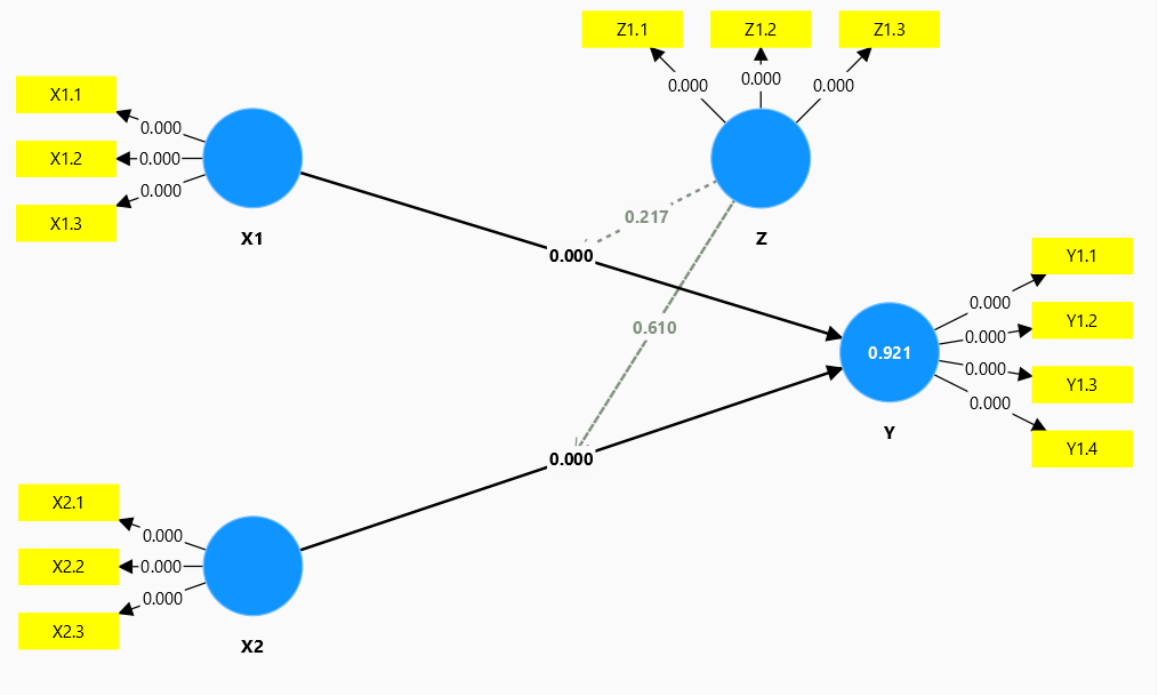
**Table 4. Outer Model**

| Variable | Indicator | Convergent Validity | Discriminant Validity | Composite Reliability | Cronbach Alpha |
|---|---|---|---|---|---|
| Tax Law Enforcement ($X_1$) | $X_{1.1}$ | 0,846 | 0,701 | 0,808 | 0,790 |
| | $X_{1.2}$ | 0,844 | | | |
| | $X_{1.3}$ | 0,821 | | | |
| Tax Morale ($X_2$) | $X_{2.1}$ | 0,982 | 0,933 | 0,964 | 0,964 |
| | $X_{2.2}$ | 0,936 | | | |
| | $X_{2.3}$ | 0,979 | | | |
| Understanding Tri Nga (Z) | $Z_{1.1}$ | 0,801 | 0,699 | 0,793 | 0,784 |
| | $Z_{1.2}$ | 0,877 | | | |
| | $Z_{1.3}$ | 0,828 | | | |
| Taxpayer compliance (Y) | $Y_{1.1}$ | 0,850 | 0,835 | 0,945 | 0,933 |
| | $Y_{1.2}$ | 0,879 | | | |
| | $Y_{1.3}$ | 0,963 | | | |
| | $Y_{1.4}$ | 0,957 | | | |

Source: Data is processed (2025)

Each indicator of the research variables has an outer loading value greater than 0.7, so all indicators are considered valid for use in the study. All variables have an AVE value greater than 0.5, indicating that they have good discriminant validity and the constructs analyzed in the study are valid. All variables have a composite reliability value greater than 0.7, meaning they meet the standard for composite reliability, and the constructs analyzed in the study are reliable. All variables also have a Cronbach's Alpha value greater than 0.7, which means they meet the standard for Cronbach's Alpha, and the constructs analyzed in the study are reliable.

After the outer model criteria were successfully met, the process then continued with the inner model testing. The structural model (Inner Model) evaluation is a measurement used to assess the overall accuracy of the research model, which is formed through various variables along with their respective indicators. The structural model of this research can be seen in Figure 2 below.




Source: Data is processed, 2025

**Figure 2. Inner Model Test Results**

**Table 5. Inner Model Test Results**

| | Original Sample | Sample Mean | Standard Deviation | T Statistic | P-Value | R-Square |
|---|---|---|---|---|---|---|
| $X_1$ -> Y | 0,296 | 0,288 | 0,078 | 3,819 | 0,000 | |
| $X_2$ -> Y | 0,724 | 0,721 | 0,062 | 11,625 | 0,000 | 0,921 |
| $X_1$Z -> Y | -0,096 | -0,085 | 0,078 | -1,236 | 0,217 | |
| $X_2$Z -> Y | -0,042 | -0,053 | 0,082 | -0,510 | 0,610 | |

Source: Data is processed (2025)

$$Y = 0{,}296X_1 + 0{,}724X_2 - 0{,}096X_1*Z - 0{,}042X_2*Z + e \quad \text{..... (2)}$$

The direct effect of tax law enforcement ($X_1$) on taxpayer compliance (Y) is 0.296, meaning that if tax law enforcement increases by 100%, taxpayer compliance will increase by 29.6%, assuming other variables remain constant. The original sample value is 0.296 with a significance level of 0.000 < 0.05 and a t-statistic value of 3.819 > 1.96. The positive original sample value and significance below 0.05 indicate that tax law enforcement has a positive and significant effect on taxpayer compliance. Based on the regression results, it can be concluded that Hypothesis 1 is accepted.

The direct effect of tax morale ($X_2$) on taxpayer compliance (Y) is 0.724, meaning that if tax morale increases by 100%, taxpayer compliance will increase by 72.4%, assuming other variables remain constant. The original sample value is 0.724 with a significance level of 0.000 < 0.05 and a t-statistic value of 11.625 > 1.96. The positive original sample value and significance below 0.05 indicate that tax morale has a positive and significant effect on taxpayer compliance. Based on the regression results, it can be concluded that Hypothesis 2 is accepted.

The indirect effect of tax law enforcement ($X_1$) on taxpayer compliance (Y) through Tri Nga understanding (Z) is -0.096, meaning that if tax law enforcement increases by 100%, taxpayer compliance will decrease by 9.6% indirectly through Tri Nga understanding, assuming other variables remain constant. The original sample value is -0.096 with a

significance level of 0.217 > 0.05 and a t-statistic value of 1.236 < 1.96. The negative original sample value and significance above 0.05 indicate that Tri Nga understanding does not moderate the effect of tax law enforcement on taxpayer compliance. Based on the regression results, it can be concluded that Hypothesis 3 is rejected.

The indirect effect of tax morale ($X_2$) on taxpayer compliance (Y) through Tri Nga understanding (Z) is -0.042, meaning that if tax morale increases by 100%, taxpayer compliance will decrease by 4.2% indirectly through Tri Nga understanding, assuming other variables remain constant. The original sample value is -0.042 with a significance level of 0.610 > 0.05 and a t-statistic value of 0.510 < 1.96. The negative original sample value and significance above 0.05 indicate that Tri Nga understanding does not moderate the effect of tax morale on taxpayer compliance. Based on the regression results, it can be concluded that Hypothesis 4 is rejected.

Referring to the results obtained, it can be seen that the R-Square value for the taxpayer compliance variable is 0.921, which means that the combination of the variables of tax law enforcement, tax morale, and Tri Nga understanding explains 92.1% of the variance in taxpayer compliance. The remaining 7.9% is explained by other variables that were not investigated in this study.

In summary, this study found that tax law enforcement and tax morale have a positive and significant impact on taxpayer compliance in Badung Regency. When discussing tax compliance, it is also inseparable from the role of tax authority strength in increasing taxpayer trust, thus encouraging them to comply with their tax obligations. This aligns with the Slippery Slope Framework, which integrates a social-psychological approach to tax models, assuming that tax compliance can be achieved through power and trust. Additionally, Kohlberg's theory asserts that moral development occurs through a series of six stages and is directly related to logical moral reasoning, particularly focusing on the process of seeking and maintaining justice. Tax morale has a positive impact, leading to increased compliance from prospective taxpayers, as those with tax morale will use it as a fundamental motivation to help determine decisions regarding their tax affairs.

Another finding is that the understanding of Tri Nga does not strengthen the influence of tax law enforcement and tax morale on taxpayer compliance. According to deontological theory, the foundation for judging the morality of an action lies in how well one fulfills their duties. When discussing taxes, this is considered an obligation that must be fulfilled by taxpayers, and this obligation automatically reflects a taxpayer's attitude or behavior in fulfilling their tax responsibilities. Therefore, understanding taxes itself does not directly enhance the influence of tax regulations on taxpayer compliance. However, tax regulations or tax law enforcement can still create an effect that improves tax compliance.

This study aligns with the support from egoism theory, which highlights the ability to provide positive responses related to actions that are directly motivated by self-interest. It is also directly linked to tax regulations, which should have an individualistic nature, serving as a backdrop for fostering a spirit of community, and offering clear guidance to individuals to become stronger, more capable, and empowered. The main principle of egoism is that as moral agents, individuals are responsible for advancing themselves through actions that contribute as much good as possible.

Moral teachings like Tri Nga often fail to take into account the social and economic challenges faced by many taxpayers. In the context of an increasingly complex and pluralistic society, where economic inequality exists, many individuals feel burdened by tax obligations, even though they know it is a moral duty. Moral teachings tend to operate at an ideal and normative level, whereas tax compliance is more technical and administrative in nature. Tax morale is closely related to how clearly and easily an individual understands and fulfills their tax obligations. If moral teachings are not accompanied by a practical understanding of how

taxes function in everyday life, then these teachings will remain limited to moral feelings, without clear translation into actions.

## CONCLUSION

The results of this study explain that tax law enforcement and tax morale have a positive and significant impact on the tax compliance of local taxpayers. However, the understanding of the Tri Nga concept does not strengthen the effect of tax law enforcement and tax morale on the tax compliance of taxpayers in Badung Regency. The study used the Tri Nga teachings as a moderating variable. The Tri Nga teachings are not very familiar to taxpayers, especially the SPA taxpayers who are the subjects of this study, so the results indicate that the Tri Nga teachings could not strengthen the influence of tax law enforcement and tax morale on tax compliance. The respondents' characteristics were only classified based on the duration of their business, but not based on business ownership, so the information obtained from the respondent characteristics was still limited in providing justification for the research findings.

This study has limitations in that it only classifies respondents based on the duration of their business, so the information provided is very limited regarding the respondents. Therefore, future researchers are expected to present classifications of respondents based on other information, such as business ownership, to provide better justification for the research findings. The research also indicates that the Tri Nga teachings do not strengthen the influence of tax law enforcement and tax morale on tax compliance, as the understanding of the Tri Nga concept is minimal. Thus, future researchers are encouraged to use variables like religiosity or culture that can be associated with the Tri Nga teachings. This would help taxpayers or respondents better understand the variables being analyzed.

## REFERENCES

Abdiyah, Y. K., & Dewi Prastiti. (2023). Pengaruh Tax Law Enforcement Terhadap Kepatuhan Wajib pajak dengan Kepercayaan Sebagai Variabel Mediasi (Studi KAsus di Wilayah DJP Jawa Timur I). *Jurnal Analisa Akuntansi Dan Perpajakan*, *7*(2), 238–253.

Amanda, O., Viarna, F. A., Sari, I. K., Saputra, M. R. ., & Fionasari, D. (2024). Pengaruh Literasi Pajak, Tax Moral, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak UMKM di Pekanbaru. *Jurnal Akuntansi AKTIVA*, *5*(1), 78–85. www.riau.gp.id

Bruno, R. L. (2019). Tax enforcement, tax compliance and tax morale in transition economies: A theoretical model. *European Journal of Political Economy*, *56*, 193–211. https://doi.org/10.1016/j.ejpoleco.2018.08.006

Dewantara, K. I. H., & Djamhuri, A. (2017). Rekonstruksi Pendidikan Perpajakan : Suatu Kajian Kritis Tentang Etika Profesi Dalam Perspektif Kritis. *Jurnal JIBEKA*, *11*(1), 70–76.

Hamim, M. (2019). *Pengaruh Tax Awareness Dan Tax Morale Terhadap Kepatuhan Wajib Pajak Umkm Di Kota Malang Skripsi Diajukan untuk Memenuhi Gelar Sarjana Pada Fakultas Ilmu Administrasi Universitas Brawijaya*.

Hantono, H., & Sianturi, R. F. S. (2021). Pengaruh Pengetahuan Pajak, Sanksi Pajak terhadap Kepatuhan Pajak pada UMKM yang ada di Kota Medan. *Jurnal Audit Dan Perpajakan (JAP)*, *1*(1), 27–40. https://doi.org/10.47709/jap.v1i1.1176

Heru, K. (2019). *Pengantar Perpajakan Cara Meningkatkan Kepatuhan Pajak*. Indeks Jakarta.

Indrawan, R., & Larasati, A. Y. (2022). Pengaruh Moral Pajak Terhadap Kepatuhan Wajib Pajak Umkm Di Bandung Raya. *Komitmen: Jurnal Ilmiah Manajemen*, *3*(2), 1–13. https://doi.org/10.15575/jim.v3i2.22237

Kurniawan, S., & Limajatini, L. (2023). Pengaruh Pemahaman Pajak, Sanksi Perpajakan, Tax Law Enforcement, dan Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus terhadap Mahasiswa dan Alumni Fakultas Bisnis Universitas

Buddhi Dharma). *Global Accounting*, *2*(1), 101–110. https://jurnal.ubd.ac.id/index.php/ga/article/view/1944

Kurniawati, L., & Dwi Nurcahyo, S. (2022). Determinan Tax Morale Pada Orang Pribadi Non Karyawan: Studi Empiris Pada Mitra Go-Jek Indonesia. *Scientax*, *4*(1), 82–106. https://doi.org/10.52869/st.v4i1.101

Lailiyah, D. N., & Andriani, S. (2023). Pengaruh Tax Morale, Tax knowledge dan E-Tax System dengan Sanksi Pajak sebagai Variabel Moderating terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Owner*, *7*(2), 1464–1478. https://doi.org/10.33395/owner.v7i2.1537

Lesmana, A. L., & Setyadi, B. (2020). Pengaruh Pemeriksaan, Pengetahuan Wajib Pajak, Sanksi, dan Moral terhadap Kepatuhan Wajib Pajak UMKM. *Jurnal Akuntansi Dan Manajemen*, *17*(01), 01–15. https://doi.org/10.36406/jam.v17i01.323

Lestari YP, L., & Putra, L. F. (2022). The Effect of Tax Knowledge, Application of E-Billing System and Understanding of The Tri Nga Teachings. *Amnesty: Jurnal Riset Perpajakan*, *5*(2), 137–148. https://journal.unismuh.ac.id/index.php/jrp-amnesty/article/view/9340

Mat Jusoh, Y. H., Mansor, F. A., Abd Razak, S. N. A., & Wan Mohamad Noor, W. N. B. (2021). The Effects of Tax Knowledge, Tax Complexity and Tax Morale Towards Tax Compliance Behaviour Among Salaried Group in Malaysia. *Advances in Business Research International Journal*, *7*(2), 250. https://doi.org/10.24191/abrij.v7i2.14326

Mursalin, M. (2020). Pengaruh Moral Wajib Pajak, Penghindaran Pajak, Sanksi Perpajakan, dan Sikap Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Palembang Seberang Ulu. *Jurnal Media Wahana Ekonomika*, *17*(4), 340. https://doi.org/10.31851/jmwe.v17i4.5097

Nadziroh. (2017). Implementasi Ajaran Ketamansiswaan Tri-Nga (Ngerti, Ngrasa, Ngaloki ) untuk Menanamkan Budi Pekerti Luhur dalam Perkuliahan Pendidikan Kewarganegaraan Nadziroh. *Jurnal Taman Cendekia*, *01*(02), 93–101.

Prastiwi, D., Narsa, I. M., & Tjaraka, H. (2019). *Sintesis Sistem Akuntansi Perpajakan*.

Prastyatini, S. L. Y., & Sihura, M. (2023). Pengaruh Sosialisasi Perpajakan, Kesadaran Wajib Pajak dan Ajaran Tri-Nga terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus di KPP Pratama Yogyakarta). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, *14*(04), 1186–1195. https://doi.org/10.23887/jimat.v14i04.62057

Putra, E. P., & Tjaraka, H. (2020). Tax Law Enforcement in Strengthening Tax Compliance Behavior of Individual Taxpayers. *Jurnal Akuntansi*, *24*(1), 154. https://doi.org/10.24912/ja.v24i1.664

Putri, N. A. C., & Difianti, A. (2023). Pengaruh Pengetahuan Perpajakan, Kondisi Keuangan, Dan Ajaran Tri-Nga Terhadap Kepatuhan Pembayaran Pajak Bumi Dan Bangunan (Studi Kasus Wajib Pajak Di Wilayah Kecamatan Mlati). *Journal of Economic, Bussines and Accounting (COSTING)*, *7*(1), 1231–1241. https://doi.org/10.31539/costing.v7i1.6333

Rahmawati, S. (2022). The Effect Of Tax Socialization, Tax Knowledge And Tax Morale On Tax Compliance. *International Journal of Educational Research and Social Sciences (IJERSC)*, *3*(4), 1623–1629. https://ijersc.org

Riyadi, S. P., Setiawan, B., & Alfarago, D. (2021). Pengaruh Kepatuhan Wajib Pajak, Pemeriksaan Pajak, dan Pemungutan Pajak terhadap Penerimaan Pajak Penghasilan Badan. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, *8*(02), 57–67. https://doi.org/10.35838/jrap.2021.008.02.16

Rosid, A., & Romadhaniah. (2023). Assessing the Effectiveness of Law Enforcement on Improving Tax Compliance in Indonesia: An Empirical Investigation. *Bulletin of Indonesian Economic Studies*, *59*(2), 243–267. https://doi.org/10.1080/00074918.2021.1970110

Sebele-Mpofu, F. Y. (2020). Governance quality and tax morale and compliance in

Zimbabwe's informal sector. *Cogent Business and Management*, *7*(1). https://doi.org/10.1080/23311975.2020.1794662

Stetsenko, T., & Nishcheretov, O. (2021). Tax Culture and Tax Morale: Impact on Tax Compliance in Ukraine. *Social Economics*, *61*, 83–91. https://doi.org/10.26565/2524-2547-2021-61-08

Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta CV.

Supriadi, A. (2018). Pengaruh Law Enforcement, Sosialisasi Perpajakan Dan Motivasi Wajib Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Dengan Pengetahuan Tentang Perpajakan Sebagai Variabel Moderating. *Jurnal Mandiri*, *2*(2), 349–367. https://doi.org/10.33753/mandiri.v2i2.48

Wardani, D. K., & Anugrah, W. (2023). Pengaruh Tax Morale Dan Pemahaman Tri Nga Terhadap Peningkatan Kepatuhan Calon Wajib Pajak. *Jurnal Sosial Ekonomi Dan Humaniora*, *9*(2), 221–226. https://doi.org/10.29303/jseh.v9i2.210

Wardani, D. K., & Wulandari, A. D. (2023). Niat Patuh Relawan Pajak dan Memahami Ajaran Tri Nga. *Reslaj : Religion Education Social Laa Roiba Journal*, *6*(1), 114–129. https://doi.org/10.47467/reslaj.v6i1.2830

Y Tanggu, A. A., Ayem, S., & Erawati, T. (2021). Pengaruh Tax Awareness Tax Morale Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Umkm Di Kota Yogyakarta. *Amnesty: Jurnal Riset Perpajakan*, *4*(2), 203–234. https://doi.org/10.26618/jrp.v4i2.6321