



REVEAL THE BUGIS CULTURE OF MSME TAX COMPLIANCE IN MAROS DISTRICT IN THE NEW NORMAL ERA

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ABSTRACT

This research is motivated by the phenomenon of community disobedience, especially MSME actors in carrying out their tax obligations. This study aims to examine the role of local wisdom, namely the culture of ada'tongeng, lempu, getteng and pamali which is a new form of innovation in supporting the tax compliance of MSME actors. In order to explore the tax compliance of MSME actors from the perspective of local culture, phenomenology is used as a methodology with an interpretive paradigm as an umbrella of research. In carrying out tax obligations there are Buginese values called interpreted and in the application, which in this study tax compliance there is ada tongeng, lempu, getteng a short get at TKPALG. Pamali culture has not been implemented so that pamali culture is only knowledge.

1.INTRODUCTION

In 2020 the world was shocked by the Covid-19 pandemic which had a negative impact on the Indonesian economy, causing a significant impact on national economic conditions. The Covid-19 pandemic spread very quickly which resulted in many people dying, forcing many countries to implement control policies (Mona, 2020).

Various efforts have been made by the Indonesian government to tackle the spread of the Covid-19 virus. The government implements various policies such as implementing physical distancing or large-scale social restrictions (PSBB) to vaccination activities. This policy is one of the policies recommended by the World Health Organization (WHO) to stop the transmission of the Covid-19 virus. Until now, the Indonesian government has not been able to confirm when the Covid-19 pandemic will end. People are required to get used to living side by side with Covid-19 always following health protocols (Rizhaldi & Mahyuni, 2021).

One of the impacts of implementing the PSBB as one of the policies to stop the spread of the Covid-19 virus is causing the industry to reduce production and reduce the number of employees so that many employees end up being laid off or terminating employment (Goma, 2021). In response to this, the Indonesian government immediately implemented a new normal policy or normal life order (Magdalena, FlorentzDewi et al., 2020)

In the new normal era, various problems arise, especially for people who act as MSME actors where the implementation of the new normal policy causes a decrease in demand for product marketing, difficulties in accessing raw materials, and low quality human resources which has an impact on lower sales levels resulting in many business actors eventually going out of business. or go bankrupt .As a result of the various problems that have arisen, MSMEs will reduce the level of company costs such as the tax burden. The government then issues a stimulus policy to boost MSMEs so that they remain a going concern through reducing the value of the tax rate for MSME actors so that it is hoped that the level of compliance of MSMEs in paying taxes will be maintained (Pratiwi, 2020).

Low public compliance in paying taxes is a classic problem that is felt in all countries that implement a tax collection system (Rahmawati & Huda, 2021). To carry out the development of the Indonesian state, very large funds are needed both from abroad and from within the country. One of the largest state revenue sectors comes from tax funds. Taxes are the backbone of the State Revenue and Expenditure Budget (APBN) so that without state revenue from the taxation sector, this country will experience difficulties in carrying out development (Syarif, 2012).

The Ministry of Finance admits that currently the tax contribution of the community, especially MSME actors (micro, small, medium enterprises) is still very

small compared to the very large number of MSME actors spread throughout Indonesia (Lim & Indrawati, 2018) .One of the reasons for the lack of tax contributions from MSMEs is due to their lack of ability to do bookkeeping and undergo tax administration. In addition, many micro-scale businesses in Indonesia do not understand financial reports and taxation, so that the contribution of MSMEs to taxes is still very small (Nabilah, 2021).

To increase public compliance in paying taxes, especially for MSMEs, the government issued a new policy in the form of reducing the Final Income Tax (PPH) rate, which was initially 1% and then became 0.5% for micro, small and medium enterprises (MSMEs). These rules are contained in Government Regulation (PP) Number 23 of 2018 concerning income tax on income from businesses received or earned by taxpayers who have a certain gross income (Poernomo, 2020)

Obstacles in maximizing state revenue in the taxation sector are caused by a lack of public awareness of the importance of paying taxes (Budiati, 2013: 15). According to Jatmiko (2006; 22) awareness is a situation where a person knows or understands while taxation is a matter of taxes, so that awareness of taxation is a situation where people know and understand about taxes. Argues that awareness of taxation is shown by a positive attitude regarding taxation, which is a contribution from the people for public expenditure funds for the implementation of the functions and duties of the government and believes that the taxes paid are really used for the development of the country. In this case the awareness of the taxpayer is very important. Being a citizen of faith must be willing to fulfill their obligations for the property they have. (Kolatung, 2021).

This research will examine the role of local wisdom in tax compliance as a form of new innovation in supporting tax compliance, especially for MSME actors. Local wisdom discusses the legacy of life teachings conveyed by the predecessors of a tribe or nation which become a guide for their successors to live life (Abbas, 2013). The legacy of these living teachings can be through various works including written works of art, chanting arts and so on (Koestoro, 2010).

Maros Regency is an area directly adjacent to the provincial capital of South Sulawesi, namely Makassar. In its position, Maros Regency plays an important role in the development of Makassar City because as a crossing area which is also the gateway to the northern part of the Mamminasata Region which provides enormous opportunities for development in Maros Regency with an area of 1,619.12 km² and is divided into 14 sub-districts. In addition, the largest air transportation facility in Eastern Indonesia is in Maros Regency, so this district is the entry and exit point for residents from the region and from outside the region. Not only that, Maros Regency is also one of the international and domestic tourist destinations which has various tourist objects and is rich in arts and culture

and crafts. This has resulted in many MSMEs standing in Maros Regency because the conditions in Maros Regency are very profitable for the economy and of course they are a source of regional income. As is well known, Maros Regency is an area that was formed from the acculturation of the cultures of two major ethnic groups in South Sulawesi, namely the Bugis and Makassar, which later gave birth to the uniqueness of customs and culture in it. This is interesting for researchers to make it easier to explore the meaning of local wisdom values according to the research topic.

This research leads to the philosophy of the Bugis tribe, namely *ada'tongeng*, *lempu*, *getteng* and *pamali*. *Ada'tongeng* means always telling the truth, *lempu* means always being honest, *getteng* means standing firm and *pamali* means prohibition. In addition, the culture of *ada'tongeng*, *lempu*, *getteng* and *pamali* also plays a role in ethics so that people comply with existing rules and norms. It is hoped that the implementation of the *ada'tongeng*, *lempu*, *getteng* and *pamali* culture for MSME actors will provide awareness for MSME actors, especially in Maros Regency, to carry out their obligations.

Assessing and studying in detail the philosophy and values of local wisdom certainly has deep meaning. Researchers feel that if these values can be properly adopted by the community, especially for MSME actors while acting as taxpayers, then of course it will direct the community to patterns of behavior and attitudes to always comply with regulations and obey in carrying out their tax obligations.

This study aims to find out how the tax compliance of MSME actors in Maros Regency and to find out how the role of *ada'tongeng*, *lempu*, *getteng* and *pamali* culture in tax compliance of MSME actors in Maros Regency in the new normal era.

2. THEORETICAL FRAMEWORK

2.1. Human Ecology Theory

Based on human ecology theory, it can be concluded that culture is formed from the situation and conditions of the surrounding environment, which will then influence the pattern of people's behavior in carrying out their roles. Culture can be a means of controlling society, so that it can be used to control people's behavior directly. Culture can generally have a positive impact on human behavior because it can function as a self-control tool that can make a person more responsible in carrying out their profession. Therefore, local culture that has a positive impact on life needs to be implemented in order to create good character in individuals.

2.2. Tax

According to (Mardiasmo, 2016) taxes are payments or contributions from the people or the community to the state treasury based on applicable laws or regulations by not getting reciprocal services that can be directly used to pay expenses or the state's

general budget. Dr. Soeparman Soemahamidjaja stated that taxes are mandatory contributions in the form of money or goods collected by the authorities based on legal norms, in order to cover the costs of producing collective goods and services in achieving general welfare. Compliance is the motivation of a person, group or organization to act or not act in accordance with established rules. Tax compliance is a behavior of obedience, submission and compliance and implementing tax provisions.

Understanding of tax regulations is a process in which taxpayers understand and know tax regulations and laws as well as know tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns and so on. If someone understands and understands taxation, it will increase taxpayer compliance (Adiasa, 2013).

2.3. Local Wisdom

Local wisdom is the cultural identity of a nation that causes the nation to be able to process foreign culture/other nations into its own character and abilities (Wibowo, 2015: 17). The identity and personality are adjusted to the view of life of the community so that there is no shift in values. Indonesia is formed from the diversity of local cultures which are very influential in life. Makassar Bugis culture has local wisdom values that can influence people's lives such as the *ada'tongeng*, *lempu*, *getteng* and *pamali* cultures.

Local wisdom emerges from within the community itself, is disseminated informally and is owned collectively by the community. In addition, local wisdom has also been developed over several generations and embedded in the way of life of the people concerned as a means of sustaining life. Forms of local wisdom in society can be in the form of values, norms, ethics, beliefs, customs, customary laws and special rules (Abbas, 2013). Bugis culture contains noble values that are universal but are not actualized and internalized in everyday life. If one examines deeply the nature of Bugis culture, it actually has a central point on the concept of humans giving rise to respect for fellow human beings (Rahmawati & Huda, 2021).

1. Ada'Tongeng

Ada'tongeng is one of the advice of the Bugis tribe which has the meaning of one word with action. In Andi Macca Amirullah's collection, it is said "*pasiceppe'i lilamu nabatelamu*" which explains that *ada'tongeng* culture has a role in strengthening one's self-esteem. A person's self-esteem is determined by how he harmonizes his words and actions. The more aligned the words and actions are, the higher the self-esteem, while the more different the words and actions are, the lower the self-esteem (Ulum, 2012).

Ada'tongeng culture requires a person to always provide honest (correct) arguments without any engineering for the sake of certain interests, but solely

to find solutions for the common good. Culture Ada tongeng means always uttering words according to reality.

2. Lempu

Lempu is a straight behavior that is acknowledging, saying and providing information that is in accordance with reality. Lempu has the opposite word belle-pabbelleng which means to say or give information that is not in accordance with the actual facts. Lempu is a person's attitude and behavior when dealing with something or a certain phenomenon and then narrating the incident without the slightest change and modification and really in accordance with the reality that happened.

Lempu culture is the result of a contemplative process that comes out of the conscience of every human being and is not what comes out of the results of thoughts that involve the brain and passions but rather. When Tociung, a Luwu scholar, was asked for advice by the future king (Datu) of Soppeng, La Manussa' Toakkaraeng, he stated that there are four indicators that a person can be said to be honest (Lempu), namely (a) forgiving those who do wrong to him (b) being trusted then not cheating (c) not greedy for what is not his right, and (d) not looking at goodness if it is only for himself, for him it is only called goodness if it can be enjoyed together.

3. Getteng

Getteng is something that is firm and consistent, namely an action that is not vague and unwavering. Getteng is interpreted as a courageous and confident attitude in expressing what is right and what is wrong in a clear, real and convincing manner, what is desired and what is not desired. If it is wrong it is said to be wrong, if it is right it is said to be right regardless of the condition or to whom it was said. As for the indicators of a person being said to be getteng as explained by Rahim (1992: 161) in his book, it is fixed-principles or loyal to beliefs, or strong and tough in stance, holding something tightly. In addition, To Ciung Maccae ri Luwu also stated that there are four acts of firmness (getteng) values, namely not breaking promises, not betraying agreements, not canceling decisions and when speaking and acting, do not stop before it is finished. Getteng stated firmly, even to his own family, what is right is still right and what is wrong is still wrong. Therefore, a person who is assertive is not afraid to say what he thinks is right even if it goes against his superiors.

4. Pamali

Pamali etymologically means prohibition, which is something that is taboo to do and if it is violated, it will usually have an impact on fortune, mate, offspring and so on. Pamali means abstinence from doing or saying something. Usually each pamali has sacred properties and functions to protect (Matulada, 2015). The word pamali is more popularly spoken and heard by Indonesian people. The forms of pamali-pamali in Bugis society can be divided into two, namely pamali in the form of words and taboos in the form of deeds.

3. RESEARCH METHODS

This research is a qualitative research using a phenomenological approach. The phenomenological approach seeks to explain or describe how the meaning of a concept or experience is based on the perceptions of many individuals. To avoid limited interpretation or understanding of the phenomenon under study, this research was conducted in a natural setting. This research took place or research location in Maros Regency on 5 informants who acted as MSME actors. The place was chosen for the reasons of facilitating the reach of information and data collection, the availability of personnel and cost efficiency for researchers.

Sources of data used in this study are primary data and secondary data. Primary data is obtained directly from the field either in the form of observations or in the form of interview results, while secondary data is obtained from the results of documentation carried out by the object of research or from other parties that have relevance to the research being conducted. Research data analysis was carried out by the steps in the inculturation process described by (Randa, 2011) namely translating, assimilating and transforming. The data processing process in this study begins with the stages of data collection from the results of structured interviews, observations, literature studies, and documentation with informants. The next step is for the researcher to verify the data through source triangulation to re-examine the level of trust in the information obtained. And the last stage is drawing conclusions based on the presentation of data to answer the formulation of the problems raised in the research.

4. RESEARCH RESULT

4.1. Tax Compliance of MSME Actors in Maros Regency

Compliance in taxation is the behavior shown by the taxpayer to take an action and be submissive and obedient in carrying out his tax obligations in accordance with the applicable laws and regulations. Several indicators in this study use aspects that form the basis for determining the tax compliance criteria of MSME actors against PP no. 23 of 2018 namely the understanding and knowledge of MSME actors regarding PP No. 23 of 2018, compliance with voluntarily registering as a taxpayer, compliance with paying taxes and compliance with reporting annual tax returns

Knowledge and Understanding Regarding PP No 23 of 2018

In an effort to increase taxpayer compliance, knowledge of taxation can have a positive influence. Tax systems and functions have a very important role to foster compliance with tax regulations. How is it possible for the public to fulfill their tax obligations if they do not have the knowledge and understanding of taxation contained in the law. Knowledge and

understanding of tax regulations is a way for taxpayers to know and understand tax regulations. Taxpayers will tend to comply if they understand tax regulations (Julianti, 2014).

The government has issued several new regulations, policies and principles regarding taxation issues, especially for MSME players. The benchmark tax imposed on MSMEs in this policy is the tax rate of 0.5% which began to be implemented on July 1 2018. Government Regulation No. 23 of 2018 has the goal of encouraging MSMEs to be active and encouraging the public to be active and responsive and have insight into taxation. Regarding MSME knowledge about PP No. 23 of 2018, from the results of interviews with all informants, the researcher concluded that the informant's answers were as stated by NH as informant 1.

"...We received initial information when there was a meeting at the Office of Cooperatives and SMEs.

The same answer was also stated by SI as informant 3

"...I got information from the socialization of the tax party, but there is also a lot of information from the WA group, and it occasionally appears on the Facebook homepage"

From the statement above, it can be said that most MSMEs in Maros Regency know about the information regarding the implementation of the 0.5% tax rate policy, which is obtained from tax socialization. The existence of tax socialization carried out by the government, especially tax officers can help to increase the understanding of taxpayers so that it will create taxpayer awareness of the benefits of taxes. Awareness is the biggest factor that causes someone to want to do something so that with socialization it will certainly create awareness. Without effective socialization, taxpayers will experience difficulties in fulfilling their obligations.

Another opinion was expressed by BN as informant 5:

"...so I found out about the policy because the tax officer was notified when I wanted to pay taxes, then I was informed that apparently the rates had gone down, there used to be some kind of socialization invitation, but I didn't have time to attend because before I had participated in the socialization but I didn't really understand what it meant from that socialization, so every time there is another socialization, I'm lazy to join. It's so classic, I just sit listening like a schoolboy, but I don't understand. maybe the language was too high, we were only told the articles and rules that made us sleepy.

From the statement of the informant above, it can be seen that information related to the implementation of the tax rate policy of 0.5% contained

in Law No. 23 of 2018 is known from the tax authorities. From the explanation above it is also known that the socialization carried out by the government has not been maximized. This reflection can be seen when taxpayers are only made loyal listeners and are indirectly forced to agree to regulations without first hearing their voting rights. Classic and sleepy are two words that describe examples of disinterest in social activities. The following is Mr. Burhan's input regarding how to deal with the challenges of outreach to the community.

"..We as business actors are actually following it, there is an invitation for socialization, of course we hope there will also be results. Think cursing, how can you know that the money we are paying is really being used for the state because there are also many corruption cases, even though now there have been many published reports on social media, but what about those who are technologically literate? So if there is socialization, it's good that the proof of tax payment is also discussed, so that there is evidence for the story, so it's not necessarily just about the articles.

The informant's statement above provided extraordinary input regarding tax socialization. Tax regulations are indeed as if just announced and the public is required to agree. The informant above said that there are already many publications of performance results and proportions of state needs on social media, but some taxpayers do not understand technology so what the government has to do is to innovate more widely. Placing billboards on roadside announcements is also not necessarily a problem if this will make people understand that the money they are paying has been distributed properly and reliably.

Based on the explanation above, it can be concluded that most MSMEs are aware of the application of a tax rate policy of 0.5% which is obtained from the socialization of tax officers and social media. The government should further improve the quality of socialization so that it can foster public interest in always being involved in various government activities in order to foster tax compliance. Dissemination that is boring and seems one way should be looked for other alternatives so that taxpayers feel heard. Taxes paid to the state are not collected money, but contributions from the people who are forced voluntarily for the common good. Appropriately if it has succeeded in raising funds, the government is obliged to publish performance and distribution allocations. Technological developments can be used as a means of publication, but not infrequently some MSMEs are still dark about technology and want to know the government's performance. This can be done in a variety of ways, such as installing a balih on the side of the road, or using a pamphlet sent personally as a reply to thank you because MSME actors have

contributed to the country. There are many ways to make peace with taxes.

Compliance in Registering as a Taxpayer

In an effort to achieve tax revenue in Indonesia, a self-assessment system is applied in collecting it so that taxpayer awareness is needed to comply with tax regulations. Compliance will create awareness that taxpayers will fulfill their tax obligations. In implementing the self-assessment system, the tax payer is given the right by the government to self-report their taxes. This is to make it easier for taxpayers to carry out their obligations, especially in paying taxes. Taxpayers should comply with the rules that have been issued because the purpose of issuing these rules is to make it easier for the people to pay taxes.

Based on the results of the interviews that have been conducted, it is known that most MSME actors have voluntarily registered themselves as taxpayers, as stated by IA as informant 2

"...I registered myself as a taxpayer on the basis of my own will, I took part in tax training, and Alhamdulillah from that activity, I already understood tax management issues.

From the statement above it can be interpreted that with the knowledge of taxation obtained from tax training, the informants were encouraged to voluntarily register themselves as taxpayers. Witono (2008: 196) analyzes the role of tax knowledge where the results of his research show that the existence of good tax knowledge can help improve taxpayer compliance so that taxpayers can do so in accordance with tax laws and regulations. Efforts to provide information to the public one way through outreach. Tax socialization that is conveyed clearly, correctly and comfortably by tax officers will make taxpayers have knowledge regarding tax procedures so that they can carry out their own tax administration.

Based on the results of interviews that have been conducted, different responses were made by 2 MSME actors who claimed to register themselves as taxpayers due to certain reasons, as stated by one of the informants,

"...I registered myself as a taxpayer for certain reasons.

The same response was also made by NH as informant 1

"..I registered as a taxpayer because I wanted to open a business elsewhere and needed a lot of capital, and if I wanted to borrow money at a bank, one of the conditions was that I had to have an NPWP."

From the statement above, it is known that some MSME actors register themselves as taxpayers because of a claim where the ownership of an NPWP is one of the conditions for granting capital injections at banks. NPWP has become a self-identity document that is very much needed by the community. This is inseparable from the policies of agencies and institutions that require NPWP as one of the completeness of public

administration arrangements, starting from the registration of business licenses, managing credit and opening bank accounts, job applications and so on. Because these demands ultimately encourage MSME actors to register themselves as taxpayers.

From the description above, it can be concluded that most MSME actors in Maros Regency have the awareness to voluntarily register themselves as taxpayers, although there are still MSME actors who register for certain reasons.

Compliance in Paying Taxes

Taxes are mandatory levies imposed on the public (individuals or entities) in accordance with their economic capacity to finance state expenditures. In collecting taxes, the emphasis is on the element of coercion so that if the taxpayer does not pay taxes, he will be subject to sanctions or fines. The existence of sanctions or fines imposed on taxpayers who commit violations can help improve taxpayer compliance so that taxpayers can pay their taxes on time.

Based on interviews that were conducted in the field, it was found that almost all MSMEs had paid their taxes on time. This is in accordance with NH's statement as informant 1

"... I don't make it a habit to pay taxes late for fear of being penalized. If we are subject to sanctions right, we ourselves are the losers. So if there are no obstacles, I will definitely try to pay my taxes on time."

The same answer was also given by IA as informant 2

"... Of course. If you are late paying taxes, you will be penalized. So that's why I always try to pay my taxes on time."

From this narrative, it can be interpreted that with the existence of tax sanctions, MSME actors are encouraged to continue to be disciplined and orderly in accounting for their obligations. The existence of tax sanctions imposed to create taxpayer compliance. This is because the imposition of burdensome sanctions for taxpayers can have a deterrent effect so that it is expected to create tax compliance. This is in line with Alm's research. (2014) whose research results suggest that the motivation of taxpayers in carrying out their tax obligations is solely due to fear of sanctions and administrative fines as well as fear of being audited and tax rate issues.

Meanwhile, there were 2 informants who admitted that they had not paid their taxes on time. As stated by one MSME owner

"If you say you are always on time, maybe not, because you were late paying taxes."

BN as informant 5 also gave the same answer

"I've been late paying taxes several times."

From the explanation above, it can be concluded that most MSME actors in Maros Regency have the awareness to pay taxes, although there are still MSME actors who have not paid taxes on time. The government still needs to improve tax socialization

regarding tax regulations and sanctions and reinforce these sanctions. Inadequate socialization, lack of strict tax sanctions and lack of understanding and awareness of taxpayers on the importance of paying taxes means that there are still many MSMEs who are not tax compliant.

Compliance in Submitting Annual SPT

According to Nasucha (2004) the third indicator to see taxpayer compliance is compliance in depositing back SPT. A compliant person means that he has deposited or reported the Annual SPT on time, which is a maximum of 3 months (individual taxpayers) or 4 months (corporate taxpayers) after the end of the tax year. Based on the results of interviews that were conducted, almost all MSMEs claimed to have reported their yearly SPT in a timely manner.

Based on the interviews that were conducted, most of the MSME actors who became research informants admitted that they had reported their annual tax returns in a timely manner. This is in accordance with NH's statement as informant 1

"Yes, always on time, especially now that the system is online."

From the statement above, it is known that the existence of e-filling can make it easier for taxpayers to submit annual tax returns. It cannot be denied that the existence of e-filling can facilitate taxpayers in exercising their rights and fulfilling their tax obligations. With e-filling, filling out and sending annual tax returns can be done easily and efficiently. This is due to the availability of an electronic form so that physical documents are no longer needed because documents will be sent in the form of electronic documents. Taxpayer compliance in reporting annual SPT using e-filling depends on the convenience of its use. Taxpayer behavior towards the use of e-filling can be influenced by the ease of accessing and using the information system in submitting annual tax returns.

However, there are MSME actors who provide different responses. The informant admitted that he did not really understand the use of e-Filling. As in the following statement:

"...actually, I still don't understand the use of e-filling information systems, so I prefer to go directly to the tax office. even though the tax official has taught me several times about the use of ef-filling, because maybe it's the age factor, it's hard for me to understand what the tax officer explained, because maybe it's also used once a year so it's easy to forget"

The acknowledgment emphasized by the informant above is a small part of the many phenomena that occur in the taxpayer environment which refer to the constraints felt by the taxpayer regarding the use of e-filling. It can be seen that the informant was not negligent in carrying out his tax obligations, namely reporting the annual SPT, but he only found it difficult to use e-filling so he preferred to go to the tax office directly. In this modern era, it is possible that everyone

will keep up with the times, one of which is by studying and using technology. There are still many people in Maros Regency who are unfamiliar or don't really understand the use of technology even though technology is presented to facilitate all community management.

The problem of not understanding the use of e-filling, especially in reporting the annual SPT, is caused by the unfamiliarity of using e-filling. From the existing tax regulations in Indonesia in terms of annual SPT reporting it is only done once a year. That means the use of e-filling is also only used once a year so it is possible for taxpayers aged 30 to 40 years and over to have difficulty remembering the procedure for reporting annual SPT using e-filling.

Based on the description above, it can be concluded that most MSME actors in Maros Regency have complied with reporting annual tax returns both directly and by using e-filling, although there are still some MSME actors who admit to having difficulties using the application. E-filling should be a tool that can make it easier for taxpayers to report their annual SPT, instead of being an application that is meaningless and even troublesome. This should be a concern for users, especially tax officers in anticipating this problem so that harmony can be created between expectations and the objectives of the existence of this online tax application system.

4.2. Revealing Bugis Culture in Tax Compliance with MSME Actors

In the life of the people in Maros Regency, the cultural wealth and local wisdom are still very strong. There are many Bugis local wisdom values that have character values that can guide the community to internalize them individually and collectively. Examples of values contained in Bugis local wisdom are *ada'tongeng* (truthful speech), *lempu* (honest), *getteng* (firm stance), *sipakatau* (mutual respect), *sigunakkanng* (glorify one another), *assitinajang* (decency) and *mappesonae ri Dewata Seuwwa* (surrender to God).

In this study, the MSME actors who became research informants came from the Bugis ethnic group. The local wisdom values that are focused on in this research are the culture of *ada tongeng* (truthful speaking), *lempu* (honest), *getteng* (steadfast stance) and *pamali* culture (prohibition).

4.2.1. The Meaning of Ada'Tongeng, Lempu, Getteng (TKPALG) Tax Compliance Trilogy

The Bugis culture of *Ada'tongeng*, *Lempu*, *Getteng* is already familiar to the community, especially SMEs in Maros Regency. Implementation of the *ada'tongeng*, *lempu*, *getteng* culture can create tax compliance because it has character values that can guide people to always foster obedient behavior in themselves. In the sense that the more a person cultivates these cultural values, it is expected to increase his compliance in paying taxes.

Ada'Tongeng As A Form of Harmony Between Words and Deeds

Ada'Tongeng in Indonesian means true speech or speech. Ada'tongeng culture is one of the *paseng* in Bugis values which means one word in action. This reflects that basic values in a (traditional) public space must be based on the values of honesty or truth (Jamaluddin, 2021). In Andi Macca Amirullah's collection, it is explained that "*pasicippe'i lilamu nabatelamu*" This expression explains that ada'tongeng culture has a central role in strengthening one's self-esteem in social life where one's self-esteem is determined by the way one's words and actions are aligned.

In the perspective of tax compliance, ada'tongeng is presented as a guide to always carry out tax obligations as expressed by several informants when the researcher arrived at his place of business, the researcher visited several shops with quite developed businesses by not forgetting to say "*assalamualaikum*" and a woman who it turned out to be the business owner who was the first informant to answer the greeting "*waalaikumsalam*". Then the researcher explained the purpose of his arrival and was asked to sit down.

From the conversation that took place openly it was discovered that in carrying out their tax obligations one form of ada'tongeng was found, as stated in the statement of Mrs. Nurhaedah as informant 1:

"... of course I have an NPWP, because many people claim to obey but don't pay taxes. As an entrepreneur, I must obey the rules issued by the government, one of which is registering as a taxpayer.

From the statement above, it can be interpreted that the ada'tongeng culture can create tax compliance where people who adhere to the ada'tongeng culture will obey the rules issued by the government. Ada'tongeng is a value that functions to maintain truth, validity and reliability in carrying out something. The actualization of ada'tongeng culture is seen as necessary as a code of conduct for the community so that they can carry out their tax obligations in accordance with their intentions and actions which are of course based on applicable regulations. Mrs. SI as informant 3 also stated her statement;

"...the government issues regulations, of course for the common interest, we as Indonesian citizens must of course obey the rules issued. One of my forms of obedience is to always try to pay taxes on time."

From the above statement it can be seen that one form of obedience to the rules issued by the government is paying taxes on time. Informants as taxpayers actualize the ada'tongeng culture in carrying out tax obligations by cultivating an attitude of obedience to tax rules and then making it happen by

paying taxes on time. Ada'tongeng culture is seen as necessary as a code of conduct for taxpayers so that they can carry out their duties and responsibilities as taxpayers in accordance with their intentions and actions which are of course based on applicable rules. The culture of ada tongeng is not only a correct saying, but has a much broader meaning. The culture of ada tongeng cannot be separated from 'there' (words) and gau' (actions), that is, correct speech is proven by correct actions. When someone says the right words, of course, they must also be followed by actions that are in accordance with his words, not only to words or words that are considered true but there is no proof in the form of attitudes and actions. Taxpayers are always required to always prioritize honesty.

Lempu As A Form Of Constancy In Honesty

Lempu has the meaning of being honest or related to honesty. In various contexts, lempu culture is understood in the sense of people who act sincerely, rightly, well and fairly, as stated in the Lontara Bugis expression contained in research (Tamrin, et al, 2021) as follows:

"Gau' malempu'e pallampe sunge'iyatu. Naiya to malempu'e engkai eppa ri pangkaukengna yananaritu risalaie nama'bere dampeng, riparennuangnge na temmacekko bettuanna risanresi e na teppabbelleang, temmangoa ri tanniae punnana, tennasengngi deceng narekko alena padecengngi."

The sentence above is interpreted in Indonesian that honest deeds can prolong life. Then there are four actions of an honest person in Bugis society, the first is always forgiving those who have done wrong to him, being trusted and not cheating, not being greedy for the rights of others that do not belong to him, and the last is not seeking goodness only for himself. Lempu is generally interpreted as an honest attitude or action, but when studied more deeply, lempu can contain several meanings. Honest attitude is what comes out of one's conscience and is not the result of thoughts that come out of one's self. The explicit meaning of lempu is expressed in *pappaseng to ugi'* (Bugis advice):

"Eppai gau'na malempu'e ianaritu seuwwana ri assalanna naddampeng, madduanna ri parennuangi temmaceko, bettuanna risanresi teppabbelleng, mattellunna temmangodengngi tennia'e olona, maeppa'na tennasengngi deceng rekkua tennassamariwi pudecengngi."

(Four things for being honest, first when you are guilty you will apologize, second when you are entrusted with not cheating, meaning you are believed you will not lie, third, don't be greedy, especially if you don't have the right, fourth, don't make good if you don't share it together."

Based on the advice above, it is explained that the lempu value is more reminiscent of lowering the ego to apologize first when guilty, if given a mandate then don't waste it, and don't take other people's rights and always spread kindness to others. So that the value of lempu is

an attitude that must be possessed by someone in carrying out life.

Lempu or honesty is part of the local wisdom values of the Bugis people which must always be upheld, this is because honesty is a trait that humans must have in carrying out life. In interviews with several MSME actors who were conducted openly, it was discovered how the lempu culture was applied in carrying out tax obligations, as expressed by SI as informant 3

"...to make it easier to calculate turnover, I made a bookkeeping (recording) so that it is clear how much turnover we get. So at the same time, I can distinguish which money should be used for personal gain and which will be used for business purposes, including for tax expenses as well. So it's clear because from there the tax officer evaluates our business capacity."

Based on the information presented by the informants above, it can be interpreted that lempu culture plays a very important role in determining the behavior of taxpayers in calculating and reporting income. To find out the amount of tax to be paid, MSME actors first make a bookkeeping (recording) related to income or turnover which will later be used to determine their business capabilities. The bookkeeping or records will also be examined by the tax authorities to determine the taxpayer's ability to pay taxes correctly and actually. The informant's behavior reflects the implementation of lempu culture because it does not directly determine the amount of tax to be paid as desired, but is based on the results of recording or bookkeeping that shows the condition of the company so that later it will be seen how much turnover is obtained and can determine how much tax will be paid

The implementation of the lempu culture in the tax compliance of MSME actors can have a positive influence where taxpayers will carry out tax obligations voluntarily and sincerely carry out their social responsibilities as taxpayers as a form of capital awareness that tax is a mandatory contribution that will be used for the common good so that society is required to always carry out tax obligations by prioritizing honesty, especially in calculating and reporting income. This is due to the application of a self-assessment system depending on the honesty (lempu) of the taxpayer.

According to (Tunggal, 1995) the application of a self-assessment system will allow taxpayers to freely ignore the formalities that must be carried out or falsify documents and fill them incompletely. So it is clear that lempu' culture is very important for someone to have in living the life of society, nation and state. Then in line with the opinion expressed by BN as informant 5 which stated that:

"...paying taxes actually depends on intention. Of course, good intentions will direct us to positive behavior as well. Especially now that we have been given the authority to determine for themselves how much tax is, so if people are

liars, they will definitely try to pay a little tax, but if people do pay taxes with the intention because of Allah, they will definitely try to report income according to actual conditions, so honesty is really needed. deck,

The expression above illustrates the concept of being honest for the community, especially for MSME actors, to become a value of "faith" awareness that starts from the conscience and the quality of faith that will lead a person to become an honest person. So that honesty can be interpreted as an attitude that always tries to adjust or match between information and reality. In the view of Islam, honest behavior is called shiddiq and in the Bugis language it is called lempu. In other words, being honest has immeasurable value.

The application of lempu culture can reduce the risk of tendencies in tax evasion. that the consequence of app lying the self-assessment system is the possibility that taxpayers will commit tax evasion in the form of tax evasion. Tax evasion or tax evasion is a way for taxpayers to avoid paying taxes with tax planning so that it is possible to make transactions that will not be taxed. Tax evasion has consequences for the state, namely reduced deposit of tax funds to the state treasury or even no tax funds entering the state treasury. Tax evasion is carried out by manipulating the payroll of employees to the company by changing the payroll of workers to the tax collectors.

In a study by Ika et.al (2008) it was stated that tax evasion is an act that violates the Tax Law whereby the taxpayer commits an offense by submitting in the Annual Tax Return (SPT) the amount of income that is lower than the actual (understatement of income). on the one hand and reporting costs that are greater than they actually are (overstatement of the deductions) on the other hand. The situation where the taxpayer does not report his income at all (non-reporting of income) is one of the more severe forms of tax evasion. The existence of tax evosion practices can be influenced by several factors such as tax rates that are too high, lack of information from the tax authorities to taxpayers about their rights and obligations in paying taxes, lack of government firmness in tackling various forms of fraud in paying taxes so that some taxpayers have the opportunity to take action tax evasion fraud. In addition, the lack of implementation of lempu culture in taxpayers so that it can lead to opportunities for tax fraud to occur.

Getteng As A Form Of Firmness In Compliance

Getteng can be interpreted as a firmness and consistency, namely an action that is not vague and unwavering as well as a courageous and confident attitude in expressing what is right and what is wrong in a clear, real and convincing manner, what is desired and what is not desired. If it is wrong it is said to be wrong, if it is right it is said to be right regardless of the condition or to whom it is said (Rahim, 1992).

In pappaseng to ugi' (Bugis people's advice) several indicators of getteng are presented which were stated in the study of Thamrin et al. (2017) regarding the

meaning of getteng values as follows:

"Eppa'gau'na getteng'e ianaritu, seuwwanna tessala'e janci, maduanna, tessorosi'e ulu there, matellunna telluka anu pura, teppinra assitruseng, maepa'na mabtalki na parapi', mabbiru'l tepupi napaja."

(Four things of firm action, firstly not leaving the promise, secondly not failing from the agreement, thirdly not breaking the agreement, not changing the agreement and fulfilling it when you feel you can, carrying out the job to completion.)

The advice above explains that the getteng (teguh) value is related to a consistent attitude towards promises that have been made, decisions that have been set and agreeing to a job that we can do to completion so that it is known that a getteng culture is very much needed by humans in carrying out life, even though in today's reality there are still many who do not have these characteristics.

In carrying out tax obligations, one must always hold a getteng (firm) culture in carrying out all existing policies. MSME actors who apply a stubborn or earnest attitude (getteng) will always prioritize their obligations as well as paying their tax obligations with pappaseng supplies from their ancestors as a guide in carrying out life (Tatiana, 2018, as conveyed by EN as informant 4

"...In paying taxes, one must always be consistent. Even though our shop neighbors don't pay taxes, even though our income is the same, we as good Indonesian citizens must still pay taxes. when we become a taxpayer, of course we have the responsibility to pay taxes and must always be obedient in reporting income."

From the statement above, it can be interpreted that the getteng culture in tax compliance is manifested as a consistent attitude of taxpayers to always obey and be disciplined in carrying out their responsibilities as taxpayers. This is in line with the narrative of BN as informant 5

"...taxes are used for the common good, so that's why we have to be obedient in paying taxes in the sense that when it's time to pay, we pay, we try not to be late paying taxes, we have to be consistent, if we are already registered as taxpayers, and business progress is good, there are no obstacles, the rough language is not bankrupt, automatically you have to pay taxes."

Interpreting the explanation above, the actualization of getteng culture in the tax compliance of MSME actors is manifested in terms of sticking to their responsibilities as taxpayers in accordance with applicable regulations. A getteng culture can create tax compliance where MSME actors will always comply with applicable regulations. The getteng culture allows a person to always be consistent in fulfilling his tax obligations and not be easily influenced by other people who do not report their income. This is in line with

research (Ana, 2006) which explains that getteng is interpreted as firmness in the embodiment of a firm and consistent attitude, namely an attitude or action that is clear and adheres to. establishment and adherence to principles (Js et al., 2021).

Thus, MSME actors who adhere to the lempu culture can increase state revenues, especially in the taxation sector. The getteng culture in the implementation of the tax obligations of MSME actors is manifested through the compliance of these MSME actors in paying taxes consistently and firmly without being affected by other parties who do not pay taxes.

4.2.2 The Meaning of Pamali Culture in Tax Compliance

One of the local wisdom values of the Bugis community that can be used as an akkatanning (handhold) for MSME actors in carrying out their tax obligations is the pamali culture. In research (Mattulada, 2015: 68) explains that pamali culture is a taboo to do or say something. In his research it was also explained that pamali has sacred properties that function to protect. The birth of pamali culture is based on customs and habits so that the Bugis community considers pamali as something that must be avoided because violating the pamali will receive rewards and curses. Therefore the implementation of pamali culture in the business world is considered to be able to prevent unwanted things from happening to the sustainability of the business being carried out.

The pamali culture that is implemented in the world of work tends to fall into the pamali category in the form of actions. Pamali in the form of actions related to abstinence which brings various dangers, karma and reduced sustenance (Darmapoetra, 2014: 71). Examples of pamali that are related to the work environment:

"Riappemmaliangngi matinro lettu tengnga esso nasaba' labe'i dalle'e".

The sentence above means that we are not allowed to sleep until noon because it is believed that this will cause our fortune to decrease. This Pamali has a symbol of laziness which symbolizes an attitude of indiscipline in oneself. In the business world, employees who wake up late will cause their work to be neglected which can lead to salary cuts due to their indiscipline. So that the salary cut is one proof of reduced sustenance.

Pamali stories among the Bugis can be classified into rapang which is closely related to pangadereng (Mattulada, 2015: 69). People who violate pamali are considered to have violated panggadereng. Pamali culture is considered as a medium of character education because it aims as a moral guide that is expected to form a noble personality and obey existing norms. Tanra, et al (2019) also stated that pamali culture is one of the local wisdoms inherited from Bugis society which can be used as a guide and guide in living life. This inheritance is not passed on to one generation but to all generations from generation to generation. Pamali has become part of the custom and has become one of the memorable instruments to give birth to generations who have noble character.

Pamali culture as akkatennenng (holding) can be seen in the compliance of MSME actors in paying taxes where those who always believe and believe in the pamali culture will always fulfill their tax obligations, as revealed by SI as informant 3

"...I feel uneasy if I have not fulfilled my tax obligations. so after I calculated how much my business tax was, then I separated it, because I didn't dare to use the money that I originally intended to pay taxes for business purposes. I had the wrong intention, because I was afraid that the money that I should have used to pay taxes, I would use it for other things, let alone buying things at the store, I was afraid it wouldn't be a blessing."

From the explanation above, it can be interpreted that in its integration, the pamali culture can direct the community, especially MSME actors who act as taxpayers, to always comply in carrying out their tax obligations. Pamali culture is manifested in the obedience of MSME actors who act as taxpayers not to use money that should be used to pay taxes, for their business needs. The informant believes that using other people's rights for personal gain certainly does not bring blessings.

Based on conversations that took place with several MSME actors, researchers found it difficult to find the application of taboo culture in MSME tax compliance so researchers ventured to ask what the actual views of some MSME actors were regarding taboo culture. From the results of the interviews it is known that most MSME actors admit that they are still unsure so that the pamali culture in tax compliance is only knowledge, as revealed by NH as informant 1

"...In terms of tax compliance, I do not apply this culture because in my opinion, taboos are more inclined to matters in the form of advice from the deck that is believed to be passed down from generation to generation, before there was no tax term, so as far as I know, there was no taboo form related to taxes. , except for previous cultures such as there were tongeng, lempu, getteng because the previous cultures were implemented according to the personality of each individual.

From the explanation above, it can be interpreted that most MSMEs do not apply the pamali culture in their tax compliance because the pamali culture is a hereditary culture taught by ancestors from one generation to the next so that the internalization of pamali culture in tax compliance has not been fully implemented considering that there has not yet been found a form of pamali culture related to tax compliance taught by the predecessor.

Belief in pamali in modern times like today is not as thick as it was in ancient times. Most people consider pamali only as a superstition. However, this is not the case for some people who always adhere to this belief and implement the pamali culture in carrying out

their lives. In relation to tax compliance, pamali culture cannot be generalized so that the role of pamali culture is only as knowledge. If the pamali culture can be well integrated, it will indirectly direct someone to the principle not to violate the rights of fellow human beings, especially not to abuse or take state rights for personal/group interests. For people who adhere to this belief, they will carry out their tax obligations by adhering to beliefs that act as self-soft control not to do negative things such as tax fraud.

Local wisdom philosophies such as the ada tongeng, lempu, and getteng cultures have an influence on community compliance, while the pamali culture has not been fully implemented in carrying out tax obligations. The existence of good and qualified knowledge regarding taxation will also affect the taxpayer's trust in the tax authority which will then form voluntary tax compliance. In Indonesia, especially developments that have taken place so far have accelerated the process of social and cultural change that has occurred in people's lives, especially in terms of cultural acculturation. What must be realized is that tax compliance is not a gamble, but a game involving actors with their respective roles. Each actor, namely the tax officer and the taxpayer observe each other and make adjustments. When in the taxpayer's interpretation, the tax officer's actions are negative, the taxpayer will respond with the same negative action, and vice versa.

As Muslims who always live above the Shari'a and rules based on the holy verses of the Qur'an, we should better understand our obligations. The intention to pay taxes for the sake of Allah SWT and for the benefit of the people will certainly provide a positive value. As in HR. Al-Bukhariy and Muslim explained that if someone intends to do everything because of Allah SWT then he will get it and if someone intends to do something because of the world then he will also get it, so we will get everything according to what we intend.

Taxpayers who have an understanding of tax knowledge and are aware of the importance of taxes for the state are expected to be able to increase their compliance so that they can comply with all forms of tax regulations. An understanding of taxation will foster awareness from within to participate in carrying out and carrying out responsibilities as citizens. The level of awareness, attitude and behavior possessed by each individual is different. Tax payments made by taxpayers are influenced by the desire, awareness and intention which are elements within the individual to do something. It is awareness from within the individual that will encourage taxpayers to pay taxes.

Currently, the values of local Bugis wisdom have begun to sink in their own area and it is time to be raised again to contribute to Indonesian national culture and introduced to children from the beginning of their lives, so that the elements of local culture can be used as a guide that gives birth to human beings. who has the character of "paramata mattappa" in living life. By Emil Salim (1990) it is said that "national culture consists of

the peaks of regional culture so that it is only natural that efforts to develop regional culture are grown as part of the development of cultural nationalism.

The loss or destruction of local wisdom also indicates the waning of the personality of a community, while the strength of local wisdom to survive and show the personality of the community. Local cultural wisdom that shows local cultural identity and character should be clearly visible, maintained and an existing value to guide the Bugis community in carrying themselves and the natural environment more meaningfully. When viewed from the perspective of tax compliance of MSME actors in Maros Regency, it is known that in carrying out their tax obligations there is the application of Bugis local wisdom values, namely the *ada'tongeng*, *lempu*, *getteng* and *pamali* cultures which make a person taboo, afraid and ashamed to make a mistake if as well as violations of the rules that have been made by the state contained in the tax regulations. So that the application of Bugis local wisdom values, namely the culture of *ada'tongeng*, *lempu*, *getteng* and *pamali* can have a positive impact on the formation of the personality of each individual, especially for MSME actors who are ethnically Bugis or not from the Bugis ethnicity. When these cultural values have been instilled, taxpayer awareness can increase in terms of reporting and paying their respective taxes. This shows that in order to increase taxpayer compliance, the community, especially the Bugis people who live need to remember and implement the *ada'tongeng*, *lempu*, *getteng* and *pamali* culture in living a life where the values of local wisdom can play a role as a guide to a noble life in run the life of society or the state.

5. CONCLUSIONS AND RECOMMENDATIONS

Most MSMEs in Maros district have already registered, paid taxes and reported their annual tax returns. The government must increase outreach, education and detailed and consistent explanations to the public, especially MSME actors so that the public can properly understand the tax regulations and procedures.

There is a trilogy of tax compliance for MSME actors in Maros Regency in the new normal era, namely there are *tongeng*, *lempu*, and *getteng*. *Ada'tongeng* culture and *lempu* culture play a role in fostering the attitude and behavior of taxpayers by always prioritizing honesty in carrying out their tax obligations which is manifested in making books or records that show the ability of businesses to know the amount of tax to be paid. *Getteng* culture plays a role in realizing the consistent attitude of taxpayers to always obey and be disciplined in carrying out their tax obligations.

In relation to tax compliance, *pamali* culture cannot be generalized so that the role of *pamali* culture is only as knowledge. If the *pamali* culture can be well integrated, it will indirectly direct someone to the

principle not to violate the rights of fellow human beings, especially not to abuse or take state rights for personal/group interests.

For the community, especially for MSME actors, as input so that they can increase awareness about the importance of paying taxes so that the community, especially MSME actors, will carry out their tax obligations in accordance with applicable regulations. In addition, it is hoped that the public will know that the taxes paid go directly to the state treasury and are used as much as possible for the public interest, development and running costs for the state. Communities, especially MSME actors, also need to be given the authority to monitor the taxes they have paid, whether they have been distributed correctly or not, and if irregularities are found, they must be reported to the authorities. In addition, tax service offices, especially tax officers, are expected to tighten tax sanctions and continue to conduct non-monotonous outreach to the public to increase tax knowledge and understanding, especially related to tax procedures because with a qualified tax understanding, it is expected to increase taxpayer compliance. For future researchers, the scope and addition of informants can be expanded. That way, research can bring benefits to SMEs both related to taxpayer compliance and also additional insight regarding PP No. 23 of 2018.

6. IMPLICATIONS AND LIMITATIONS

In general, this journal is expected to be able to provide policy recommendations, especially for tax officers in the field of tax incentives by applying Bugis local wisdom values in creating tax compliance. This journal has limitations in writing and is only limited to the four local wisdom values and with a small number of informants. This can result in the possibility that the results of the recommendations that the authors provide have not been able to provide data in accordance with the conditions in the field as a whole.

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