

Strengthening Tax Administration Through Bureaucratic Reform: Toward The Optimization Of The Tax Ratio In Indonesia (A Case Study Of The Directorate General Of Taxes)

Mochamad Amaludin¹, Sumartono², M. R. Khairul Muluk³, Tjahjanulin Domai⁴

¹Doctorate Program of Administrative Science, Faculty of Administrative Science, Universitas Brawijaya, MT Haryono 163 Lowokwaru Malang, Indonesia, ¹mochamadamaludin@ub.ac.id

^{2,3,4}Faculty of Administrative Science, Universitas Brawijaya, MT Haryono 163 Lowokwaru Malang, Indonesia, ²sumartono.fia@gmail.com, ³kmuluk_fia@ub.ac.id, ⁴ulin_fia@ub.ac.id

Abstract

This study aims to evaluate the effectiveness of bureaucratic reform in enhancing the performance of tax institutions and optimizing the tax ratio in Indonesia, with a specific focus on the Directorate General of Taxes (DGT). The research is motivated by Indonesia's relatively low tax ratio compared to other ASEAN and OECD countries, despite various reform initiatives undertaken by the government, including digitalization and institutional restructuring. Employing a qualitative approach with a case study design, the research utilizes data triangulation techniques through in-depth interviews, participatory observation, and document analysis.

The findings reveal that technology-driven reforms have improved administrative efficiency in line with the New Public Management (NPM) framework; however, they have not significantly boosted taxpayer compliance. The lack of inter-agency coordination among fiscal authorities and internal resistance within the institution present major barriers to implementing principles of collaborative governance. On the other hand, the proposed establishment of the National Revenue Agency (NRA) is considered a strategic move in addressing the need for comprehensive institutional reform. The study also identifies a persistent policy gap between reform design at the central level and implementation at the operational level. The novelty of this study lies in the development of a hybrid institutional reform model that adaptively integrates both top-down and bottom-up approaches. These findings provide strategic implications for advancing sustainable tax reform in Indonesia.

Keywords: bureaucratic reform, tax administration, tax ratio, Directorate General of Taxes, tax digitalization, policy gap, fiscal institutions

1. INTRODUCTION

The tax ratio serves as a primary indicator for assessing a country's fiscal performance, reflecting the proportion of tax revenue relative to Gross Domestic Product (GDP). In Indonesia, the tax ratio remains relatively low compared to other ASEAN countries and significantly below the OECD average. Despite the government's longstanding bureaucratic reform agenda since the 1980s—including the modernization of tax administration, digitalization of services, and institutional restructuring—substantial improvements in taxpayer compliance and revenue base expansion have yet to be fully realized. Regulatory complexity, resistance to change, and policy implementation gaps continue to pose major challenges to the optimization of the tax ratio. This study is grounded in concerns over the underperformance of the Directorate General of Taxes (DGT) in managing a tax system that is adaptive and responsive to the dynamics of a modern economy. Several reform initiatives, such as the implementation of the self-assessment system, digitalization through e-filing and e-billing, and the enhanced role of Account Representatives (ARs), have not yet achieved the structural transformation and organizational culture shift necessary to strengthen taxpayer trust and compliance. The theoretical framework for this study is informed by three key approaches. First, the New Public Management (NPM) theory by Hood (1991), which emphasizes bureaucratic efficiency through the application of private-sector managerial practices, including the use of information technology and results-based performance. Second, the Collaborative Governance approach by Ansell and Gash (2008), which highlights the importance of cross-sector collaboration in public governance—particularly among the DGT, business actors, and civil society. Third, Scott's (2014) Institutionalism theory, which underlines the need for systemic institutional reforms to achieve sustainable change. Although various reforms have been initiated, a significant policy gap persists

between policy design at the central level and implementation at the operational level. This is evidenced by poor system integration, weak inter-agency coordination among fiscal authorities, and insufficient institutional incentives. In this context, the proposed establishment of a National Revenue Agency (NRA) as an autonomous body managing tax and non-tax state revenues emerges as a relevant strategy for long-term institutional reform. The aim of this study is to evaluate the effectiveness of bureaucratic reforms in improving the performance of the DGT and optimizing the tax ratio, while proposing a hybrid institutional reform model that adaptively integrates both top-down and bottom-up approaches. By employing a qualitative case study method and data triangulation, this research aspires to make both theoretical and practical contributions to the formulation of a more effective, accountable, and sustainable tax policy in Indonesia.

2. LITERATURE REVIEW

This literature review aims to strengthen the conceptual and theoretical foundation for understanding bureaucratic reform and the optimization of tax institution performance, particularly in the context of enhancing the national tax ratio. The literature reviewed encompasses several theoretical perspectives, including New Public Management (NPM), Collaborative Governance, and Institutional Theory, which together provide a comprehensive analytical framework for evaluating the dynamics of tax bureaucracy in Indonesia. The New Public Management theory (Hood, 1991) has been a dominant approach in public sector reform since the late twentieth century. NPM emphasizes the application of private-sector managerial principles within public bureaucracies to improve efficiency, effectiveness, and accountability. In the context of the Directorate General of Taxes (DGT), the implementation of a self-assessment system, the development of digital services such as e-filing and e-billing, and the adoption of results-based performance metrics represent manifestations of NPM principles. However, the effectiveness of NPM implementation is highly contingent on organizational readiness, human resource capacity, and supporting infrastructure, all of which, in practice, continue to face structural and cultural obstacles. Beyond NPM, the Collaborative Governance approach (Ansell & Gash, 2008) is particularly relevant in addressing the complexity of tax administration, which increasingly demands cross-sector stakeholder collaboration. This model highlights the importance of partnerships among government agencies, the private sector, and civil society in the formulation and implementation of public policies. In the taxation context, this includes strengthening communication between the DGT and taxpayers, enhancing administrative transparency, and involving stakeholders in the development of fiscal regulations. Nevertheless, effective collaboration requires trust, legitimacy, and long-term commitment—elements that remain underdeveloped within Indonesia's tax bureaucracy. Institutional Theory, as developed by Scott (2014), also constitutes a key foundation of this study. This theory posits that organizational change is not solely driven by economic incentives but is also shaped by deeply embedded norms, values, and institutional structures. Within the DGT, reform barriers often originate from organizational culture resistance, policy fragmentation, and weak coherence between central-level policy and local-level implementation. The institutional perspective underscores that bureaucratic reform must simultaneously address structural, normative, and cognitive dimensions to achieve sustainable transformation. Additional literature supporting the analytical framework of this study includes research on the effectiveness of tax reform in developing countries. For instance, Bird and Zolt (2008) highlight the importance of tax system simplification, administrative capacity building, and the establishment of autonomous fiscal institutions as key success factors for reform. Furthermore, Torgler (2007) emphasizes the roles of moral values and trust in shaping tax compliance, indicating the critical importance of institutional integrity and transparency within tax authorities. Overall, this literature review demonstrates that tax bureaucracy reform is not merely a technocratic issue but also an institutional and social one. Therefore, a multidimensional approach is required—one that integrates managerial efficiency (NPM), cross-actor collaboration (Collaborative Governance), and institutional transformation (Institutional Theory)—to sustainably enhance the performance of the DGT and, ultimately, improve the national tax ratio.

3. RESEARCH METHODOLOGY

3.1. Research Approach and Type

This study adopts a qualitative approach using a case study design, aiming to explore in depth the bureaucratic reform processes in enhancing the performance of tax institutions, particularly within the Directorate General of Taxes (DGT). This approach was selected to holistically examine complex social phenomena, such as policy dynamics and the implementation of bureaucratic reform affecting the optimization of the tax ratio. According to Creswell (2016), qualitative methods are suitable for deeply analyzing social contexts and capturing the perspectives of actors directly involved.

An embedded single case study design was employed, focusing on a single institution (DGT) while incorporating multiple units of analysis, including policy processes, employee performance, and internal governance structures.

3.2. Research Site and Subjects

The research was conducted within the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, covering the headquarters and selected strategic regional offices. Research subjects include structural officials, technical staff, and external stakeholders such as tax consultants and academic experts in taxation.

3.3. Data Collection Techniques

Data collection employed a triangulation method involving the following techniques:

1. In-depth Interviews

Semi-structured interviews were conducted with 15 key informants who possess relevant expertise and experience in bureaucratic reform and tax administration. Purposive sampling was used to select informants based on their positions, direct involvement in reform efforts, and representation of strategic organizational units.

2. Non-Participant Observation

The researcher observed reform implementation and work practices across several DGT units, particularly those related to tax services, compliance, and supervision.

3. Document Review

Secondary data were gathered from official documents, including Ministerial Regulations, DGT Decrees, annual performance reports, and internal audit findings to complement and validate interview and observation data.

3.4. Data Analysis Techniques

Data were analyzed using the interactive analysis model of Miles, Huberman, and Saldana (2014), consisting of three main phases: data reduction, data display, and conclusion drawing/verification. Thematic analysis was applied to identify patterns, inter-variable relationships, and latent meanings within the narratives of informants. Data validation was performed through member checking and peer debriefing to enhance the credibility and validity of the findings.

3.5. Theoretical Framework

This study is grounded in the following theoretical frameworks:

- Bureaucratic Reform Theory by Pollitt & Bouckaert (2011), emphasizing the integration of structural, cultural, and managerial dimensions in public sector transformation.
- Good Governance Model by UNDP (1997), used to assess the quality of bureaucratic reform based on principles of transparency, accountability, participation, and efficiency.
- Organizational Performance Theory by Mahsun (2006), applied to measure institutional performance outcomes through indicators of effectiveness, efficiency, and responsiveness.
- Tax Compliance Theory (Fischer Model, 1992), providing a framework for analyzing the behavioral impact of bureaucratic policy on taxpayer compliance.

3.6. Ethical Considerations

The research adheres to standard ethical principles, including ensuring the anonymity of informants, obtaining voluntary informed consent, and avoiding biased interpretation. All interviews were conducted with verbal or written consent from respondents.

4. Research Findings

This study aims to analyze the effectiveness of bureaucratic reform in enhancing the performance of tax institutions, with a specific focus on the Directorate General of Taxes (DGT). The findings indicate that the bureaucratic reform initiatives implemented by the DGT have had a positive impact on organizational performance, although several structural and cultural challenges remain.

4.1. Effectiveness of Bureaucratic Reform on DGT Performance

Based on interviews, field observations, and internal document analysis, the bureaucratic reforms—through institutional restructuring, business process refinement, and the strengthening of organizational culture—have significantly contributed to improving employee professionalism and institutional accountability. These findings align with the principles of New Public Management (NPM), which emphasize efficiency, performance outcomes, and managerial practices in the public sector (Hood, 1991). The application of NPM principles within the DGT is reflected in the improved performance appraisal systems, the adoption of information technology in service delivery, and the enhancement of human resource competencies through continuous training and certification.

One observable indicator of success is the gradual and consistent increase in the tax ratio following the implementation of reform, although it has yet to reach the optimal target. The findings also show improvements in taxpayer compliance and service satisfaction levels, despite ongoing challenges such as staff integrity issues and workload imbalances across organizational units.

4.2. Enabling and Inhibiting Factors

The key enabling factors in DGT's bureaucratic reform include strong leadership, regulatory support from the Ministry of Finance and the Ministry for Administrative and Bureaucratic Reform (PAN-RB), and the development of an integrated information system. Transformational leadership demonstrated by DGT executives has helped to establish a collective vision and promote a work culture that is adaptive to technological innovation. This aligns with the theory of Transformational Leadership (Burns, 1978; Bass & Avolio, 1994), which highlights the significance of vision, inspiration, and individualized consideration in driving organizational change.

Nevertheless, several significant barriers persist, such as resistance to change, regulatory overlaps, and budgetary constraints that hinder comprehensive reform implementation. The persistence of a hierarchical and rigid bureaucratic culture also impedes the shift toward results-oriented governance. These findings support the arguments of Osborne and Gaebler (1992) in *Reinventing Government*, emphasizing the necessity of systemic and cultural transformation for successful public sector reform.

4.3. Institutional Models and Governance Structure

This study finds that the institutional model of the DGT has evolved from a traditional bureaucratic structure toward a more dynamic and responsive governance framework. Principles of good governance—transparency, accountability, and participation—are gradually being internalized through results-based performance reporting and increased public information disclosure. Furthermore, the implementation of digital technologies, such as the core tax system, has accelerated service and oversight processes while improving the effectiveness of tax collection.

This institutional transformation points toward the emergence of the DGT as a semi-autonomous revenue authority, although legally it remains under the jurisdiction of the Ministry of Finance. These findings resonate with Scott's (2001) institutional theory, which distinguishes between regulatory, normative, and cognitive dimensions of institutional change. While normative and cognitive shifts have been observed, regulatory constraints continue to limit the full realization of institutional autonomy.

4.4. Linkage of Findings to Theoretical Framework

Conceptually, these findings reinforce the theoretical proposition that the success of bureaucratic reform in tax institutions is not solely determined by structural adjustments, but also by actor dynamics, organizational culture, and institutional support. The integration of New Institutionalism and Public Value Management theories demonstrates that the creation of public value through reform is inherently tied to social legitimacy and political will.

Accordingly, this research contributes to the development of bureaucratic reform theory in the context of developing countries, particularly in the tax sector, which plays a strategic role in financing national

development. The DGT, as a case study, exemplifies the complexity of institutional transformation, necessitating a holistic, inclusive, and sustainable reform approach.

5. DISCUSSION

The findings of this study reveal that the bureaucratic reform initiatives implemented by the Directorate General of Taxes (DGT) continue to face significant structural, technical, and cultural challenges in optimizing the national tax ratio. Information technology-based reforms—such as e-filing, e-billing, and the Coretax system—are consistent with the New Public Management (NPM) approach (Hood, 1991), which emphasizes efficiency through modern management and digitalization. Nevertheless, these digital innovations have not yet produced substantial improvements in taxpayer compliance, indicating the limitations of managerial principles when not accompanied by deeper institutional transformation.

From a theoretical perspective, the failure to significantly improve taxpayer compliance reflects weak implementation of Collaborative Governance (Ansell & Gash, 2008). A lack of coordination among fiscal authorities and insufficient engagement of external stakeholders hinders policy synergy. This issue is further compounded by internal resistance to change, underscoring the necessity of adaptive organizational change strategies as emphasized in Organizational Institutionalism (Scott, 2014).

Moreover, the findings indicate the presence of a policy gap between central policy design and operational-level implementation. For example, performance indicators established at the national level are not always functionally aligned with on-the-ground realities, reflecting a weak evidence-based policymaking mechanism and a pressing need for incentive system reform. In this context, Performance Management theory (Behn, 2003) is particularly relevant, highlighting the importance of results-based rather than process-oriented performance measurement systems.

The proposal to establish a National Revenue Agency (NRA) as an autonomous entity responsible for managing taxation and non-tax state revenue represents a theoretically sound direction based on the institutional reform approach. This approach advocates for the separation of regulatory and operational functions to prevent overlapping authorities and to enhance fiscal accountability.

Practically, this study demonstrates that the effectiveness of bureaucratic reform cannot be achieved solely through top-down strategies. A hybrid model that combines structural control with grassroots participation is required—consistent with the principles of New Public Service (Denhardt & Denhardt, 2002), which emphasize participatory values, accountability, and responsiveness to public needs. The proposed reform model calls for an integrated approach that aligns systems, incentives, and organizational culture to establish an inclusive and sustainable framework for tax governance.

6. CONCLUSION

This study underscores the critical importance of bureaucratic reform in enhancing the effectiveness of tax institution performance, particularly within the Directorate General of Taxes (DGT), as a means to achieve optimal tax ratio outcomes in Indonesia. Despite numerous reform initiatives undertaken since the initial modernization of the tax system in 1983, through the 2010 reform blueprint and its ongoing implementation, the findings indicate that structural, technical, and cultural challenges remain the primary barriers to achieving reform objectives.

First, information technology-based reforms—such as the implementation of e-filing, e-billing, and the Coretax system—have demonstrably improved the operational efficiency of the DGT. This aligns with the principles of New Public Management (NPM), which emphasize enhancing public service efficiency through the adoption of managerial and technological approaches. However, these improvements have yet to result in a substantial increase in voluntary taxpayer compliance, which is a critical prerequisite for achieving a sustainable increase in the tax ratio.

Second, the application of Collaborative Governance—which requires synergy among the government, private sector, and civil society—continues to encounter serious obstacles. Inter-agency coordination among fiscal authorities remains weak, and internal resistance within the DGT reflects an incomplete acceptance of the necessary paradigm shift. These issues contribute to the persistence of a policy gap between centrally designed policies and their implementation on the ground.

Third, from the perspective of Institutional Reform Theory, this study affirms that tax bureaucratic reform efforts have not yet reached the level of fundamental institutional transformation. The proposed establishment of an autonomous National Revenue Agency (NRA) is considered more appropriate for addressing fiscal fragmentation, overlapping mandates, and weak cross-sector accountability. The NRA is viewed as a potential long-term solution for building a tax system that is more adaptive, responsive, and performance-oriented. Fourth, the analysis reveals that DGT reforms to date have predominantly focused on structural and procedural aspects, while largely neglecting comprehensive cultural transformation. The absence of a strong public service culture, adequate incentive systems, and consistent law enforcement continues to hinder the transformation of the bureaucracy into a modern tax institution. Therefore, a hybrid reform approach is needed—one that integrates top-down policy initiatives with bottom-up engagement through the active participation of personnel and the public in the reform process.

Accordingly, the principal contribution of this study lies in the development of a hybrid institutional reform model based on adaptive strategies and cross-actor synergy, aimed at bridging the gap between policy design and implementation. This model is expected to serve as a reference for future reform policies, particularly in establishing a robust, transparent, and equitable tax administration.

As a future research agenda, it is essential to conduct in-depth studies on the political economy of NRA formation, the impact of fiscal authority redistribution on inter-agency relations, and taxpayer compliance behavior among micro, small, and medium enterprises (MSMEs) and digital economy actors. Tax bureaucratic reform must move beyond purely technocratic approaches and instead incorporate integrated political, social, and institutional strategies to effectively accelerate sustainable improvements in the national tax ratio.

REFERENCE

1. Agoes, S. (2014). *Akuntansi perpajakan* (Edisi 3). Jakarta: Salemba Empat.
2. Anderson, J. E. (1997). *Public policy making: An introduction*. Boston: Houghton Mifflin.
3. Barney, J. B., & Clark, D. N. (2007). *Resource-based theory: Creating and sustaining competitive advantage*. Oxford University Press.
4. Basah, S. (1992). *Perlindungan hukum terhadap sikap-tindak administrasi negara* (Cetakan ke-2). Bandung: Alumni.
5. Bryson, J. M. (2018). *Strategic planning for public and nonprofit organizations* (5th ed.). Hoboken, NJ: John Wiley & Sons.
6. Caiden, G. E. (1969). *Administrative reform*. Chicago: Aldine Publishing Company.
7. Caiden, G. E. (1991). *Administrative reform comes of age*. Berlin: Walter de Gruyter.
8. Chesbrough, H. W. (2003). *Open innovation: The new imperative for creating and profiting from technology*. Harvard Business Press.
9. Denhardt, R. B., & Denhardt, J. V. (2002). *The new public service: Serving, not steering*. Armonk, NY: M.E. Sharpe.
10. Denhardt, R. B., & Denhardt, J. V. (2011). *The new public service: Serving, not steering* (2nd ed.). New York, NY: M.E. Sharpe.
11. Dessler, G. (2015). *Human resource management* (14th ed.). Pearson Education.
12. Farazmand, A. (2002). *Administrative reform in developing nations*. Westport, CT: Praeger Publishers.
13. Ghozali, I. (2011). *Aplikasi analisis multivariate dengan program IBM SPSS 17* (5 ed.). Semarang: Badan Penerbit Universitas Diponegoro.
14. Gujarati, D. N. (2004). *Basic econometrics* (4th ed.). Singapore: McGraw-Hill Inc.
15. Hill, M. (2009). *Public policy process*. Harlow: Longman.
16. James, S., & Clinton, A. (2009). Tax compliance and administration. In W. B. Hildreth & J. A. Richardson (Eds.), *Handbook on taxation* (pp. 43–61). Boca Raton, FL: CRC Press.
17. Kadir, A. (2016). *Hukum pajak: Teori dan praktik di Indonesia*. Jakarta: Rajawali Pers.
18. Kirchler, E. (2008). *The economic psychology of taxation*. Cambridge, UK: Cambridge University Press.
19. Mas'ud, M. S. (2007). *Birokrasi di negara birokratis*. Malang: UMM Press.
20. Mardiasmo. (2016). *Perpajakan* (Edisi revisi). Yogyakarta: Andi Publisher.
21. Mathis, R. L. (2016). *Human resource management* (15th ed.). Cengage Learning.
22. Moore, M. H. (1995). *Creating Public Value: Strategic Management in Government*. Harvard University Press.
23. Nasucha, C. (2004). *Reformasi administrasi publik: Teori dan praktik*. Jakarta: Grasindo.
24. Northouse, P. G. (2019). *Leadership: Theory and practice* (8th ed.). SAGE Publications.
25. Ansell, C., & Gash, A. (2008). Collaborative Governance in Theory and Practice. *Journal of Public Administration Research and Theory*, 18(4), 543–571. <https://doi.org/10.1093/jopart/mum032>
26. Alm, J. (2018). Governing with trust: Tax compliance and public performance. *Journal of Economic Psychology*, 64, 4–15.
27. Alm, J. (2018). What motivates tax compliance? *Journal of Economic Surveys*, 33(2), 353–388. <https://doi.org/10.1111/joes.12272>
28. Alm, J., & Torgler, B. (2011). Do ethics matter? Tax compliance and morality. *Journal of Business Ethics*, 101(4), 635–651. <https://doi.org/10.1007/s10551-011-0761-9>

29. Atmaji, D. W. (2014). Reformasi birokrasi dan partisipasi sektor swasta dalam pembangunan nasional. *Jurnal Birokrasi dan Tata Pemerintahan*, 5(2), 45–60.
30. Augustine, A. O., & Enyi, P. E. (2020). Taxpayers' trust and tax compliance behavior in Nigeria. *International Journal of Academic Accounting, Finance & Management Research*, 4(3), 15–26.
31. Baharun, H. (2017). Kepemimpinan kepala madrasah dalam meningkatkan mutu pendidikan. *At-Tajdid: Jurnal Pendidikan dan Pemikiran Islam*, 1(1), 23–40.
32. Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, 17(1), 99–120.
33. Basri, Y. M., Simarmata, J., & Hafiz, A. (2020). Trust, tax compliance and taxpayer behavior: Evidence from Indonesia. *Journal of Accounting and Strategic Finance*, 3(2), 121–134. <https://doi.org/10.33005/jasf.v3i2.85>
34. Bass, B. M., & Riggio, R. E. (2006). *Transformational Leadership* (2nd ed.). Psychology Press.
35. Behn, R. D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, 63(5), 586–606. <https://doi.org/10.1111/1540-6210.00322>
36. Birskytė, L. (2014). Trust in tax authorities versus trust in government: Evidence from tax compliance in Lithuania. *Management Theory and Studies for Rural Business and Infrastructure Development*, 36(3), 492–499. <https://doi.org/10.15544/mts.2014.047>
37. Bobek, D. D. (2003). The effects of fairness, moral commitment, and perceived opportunity on tax evasion behavior. *Journal of the American Taxation Association*, 25(1), 1–27. <https://doi.org/10.2308/jata.2003.25.1.1>
38. Bobek, D. D., & Roberts, R. W. (2007). Social norms and tax compliance: The role of taxpayers' personal and social norms. *Journal of Business Ethics*, 74(2), 151–162.
39. Candra, S., & Mujilan. (2013). Pengaruh lingkungan dan sistem perpajakan terhadap kepatuhan wajib pajak. *Jurnal Keuangan dan Bisnis*, 5(1), 65–80.
40. Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.2307/249008>
41. DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <https://doi.org/10.2307/2095101>
42. Dyanrosi, A. (2015). Faktor-faktor yang mempengaruhi minat wajib pajak menggunakan e-filing. *Jurnal Ekonomi dan Perpajakan*, 7(2), 123–139.
43. Eraut, M. (2004). Informal learning in the workplace. *Studies in Continuing Education*, 26(2), 247–273. <https://doi.org/10.1080/158037042000225245>
44. Frengkiy. (2020). Kepemimpinan dalam organisasi: Tinjauan dari aspek karakter dan manajerial. *Jurnal Ilmu Sosial dan Humaniora*, 9(2), 134–143.
45. Frey, B. S., & Feld, L. P. (2002). Deterrence and Morale in Taxation: An Empirical Analysis. *CESifo Working Paper Series*, No. 760. <https://doi.org/10.2139/ssrn.313216>
46. Gerald E. Caiden (1988), "The Vitality of Administrative Reform", *International Review of Administrative Sciences*, Volume 54.
47. Golman, R., & Bhatia, S. (2012). Performance evaluation inflation: An experimental investigation of the impact of transparency and evaluation criteria. *Journal of Economic Behavior & Organization*, 84(2), 600–617.
48. Grimmelikhuijsen, S. G., Porumbescu, G. A., Hong, B., & Im, T. (2017). The effect of transparency on trust in government: A cross-national comparative experiment. *Public Administration Review*, 77(1), 111–120. <https://doi.org/10.1111/puar.12532>