

The Integrative Sustainability Business Mentoring Model for Politicize Creative Economy Business Actors in Meeting Tax Compliance

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Abstract

The creative economy is becoming important because current development is faced with the ability of the state to synergize tax administration with taxpayers' support through political commitment, social, cultural, and economic conditions to create the conditions for the success of national taxation. The creative economy serves as a forum for the younger generation to channel their creativity into doing business and building the country, while taxation serves as the backbone of state revenue. The purpose of this research is to conduct a cluster of problematic creative economy business actors; know the integrative sustainable business assistance model for creative economy business actors; know integrative sustainability actions to increase taxpayer compliance and politicize creative economy business actors. Data was obtained by in-depth interviews and documentation. Determination of data sources using random sampling. The data validity used source triangulation. The data analysis technique used a data analysis model according to Miles and Huberman. The results showed that there are problematic clusters of creative economy business actors which are divided into culinary services and culinary goods. The need for an integrated, sustainable business assistance model for creative economy business actors that involves intellectuals, business people, the creative economy community, government, mass media, social media, and resources. Integrative sustainability actions to improve taxpayer compliance and politicize creative economy business actors through expanding tax training with the Business Development Services (BDS) Program, enactment of PP 23 of 2018, simplifying legislation for creative economy business actors with the enactment of the Omnibus Law, and amending the local government Omnibus Law to give authority to the chief executive to provide fiscal incentives to business actors to increase taxpayers.

Keywords:

Integrative Sustainability Model; Politicize Creative Economy; Tax Compliance

INTRODUCTION

A creative economy is an economic concept that prioritizes information and creativity. A creative economy relies on ideas and Knowledge of Human Resources (HRD) in business activities

(Alexandri et al., 2019; Shofa, Ikhwanus & Nugroho, 2009). With effective institutions, local governments will easily implement the policies of innovative-based creative city development by strengthening educational institutions, facilitating novice entrepreneurs, providing access to finance and infrastructure availability, and supporting regulations.

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Businesses engaged in the creative economy have the potential to be a source of income for the government through regional taxes and user charges. In the 2020 draft Indonesian State Budget, tax revenue remains the primary source of state revenue, accounting for 83.54 percent of total state revenue (www.kemenkeu.go.id).

Tax is a obligatory contribution to the state owed by individuals or entities that are forced-based on the law, with no direct compensation and is used for the country's needs for the greatest prosperity of the people (Mardiasmo, 2013; Susyanti & Dahlan, 2020). The state has given self-assessment to companies and communities to calculate, deposit, and report taxes independently (Subroto, 2020). Placing taxes as a political issue, tax reform, which was introduced as a technical effort, and changing the behavior of tax collection as only an administrative problem, a political perspective shows the importance of putting taxes in their proper place in the realm of public policy and political contestation.

Increasing the number of entrepreneurs from the creative economy group apparently did not change the amount of tax payments to the state (Susyanti, J. & Aminah, 2019; Susyanti, 2014). States that are legitimate and responsive are important factors for promoting more adequate taxation in developing and high-income countries (Bird et al., 2008). Because of the lack of awareness or compliance of the creative

unwillingness to pay taxes, but because of the lack of understanding of the tax obligations that must be met. Mentorship for creative economy business actors in the field of accounting and taxation implementation needs to be conducted (Susyanti, J. & Aminah, 2019; Susyanti, 2014). The success of national taxation depends on the synergy of all parties, namely taxpayers, tax administration and the support of social, cultural, economic and political conditions (Subroto, 2020). Issues to be examined are: (a) How to conduct problematic clusters of creative economy business actors; (b) How is the model of integrative sustainability business mentoring for creative economy business actors; (c) How is integrative sustainability action for taxpayer compliance and politicize creative economy business actors.

A creative economy is a potentially promising sector of the national economy that adds value to export products. According to (Sutapa et al., 2017), the creative industry is one of the backbones of economic development. It will have a greater contribution to Indonesia if it is developed well. The creative industry has a significant contribution to economic development, especially in providing jobs and increasing people's incomes. The trend shows the active participation of the creative community in various regions continues to stretch. Responding to this development, the quadruple-helix collaboration is applied, as like the Creative Economy Committee (KEK) of

Malang, East Java, discussing strategic steps consisting of four supporting components: local government, academics, community, and business actors or businesses (Jawa Pos, March 2018). In the millennial era, with changes in the response of economic actors to increasing turbulence and the rise of actors in the mass media, it is necessary to change the model with specific integration with the creative economy community to be applied now.

LITERATUR REVIEW

Triple Helix is an area that can move the community to enhance creativity, ideas and skills (Dzisah & Etzkowitz, 2008). The Triple Helix of University-Industry-Government Relations is compared with alternative models for explaining the current research system in its social contexts (Etzkowitz & Leydesdorff, 2000). The creative economic development model was initially in the form of a building consisting of foundation components in the form of people, 5 pillars in the form of industry consisting of: Technology, Resources, Institutions, and Financial Intermediary, and was shaded by triple helix interactions consisting of intellectuals, business, and government as the main actors driving the creative industries that strengthen each other in accordance with their respective functions (UNTAD, 2018).

The pattern of interaction between the three actors (actors, government, and academics) must collaborate and show mutualism in designing and developing

the creative economy, and the strategy used to develop the creative economy is an aggressive strategy (Daulay, 2018).

The development of Quadruple Helix is the integration of civil society, as well as innovation and knowledge. The Quadruple Helix Innovation Theory is a collaboration of four sectors, namely: government, business, academia, and civil society, that play a role in encouraging the growth of innovation. Previous literature studies of collaboration between academia, government, businesses, and civil society have been successful in encouraging creative citizens to innovate in order to increase economic growth (Oscar Afonso and Sara Monteiro, 2010) (Sutapa et al., 2017). The creative industries have aided economic development, and the quadruple helix (intellectuals, government, business, and civil society) all have an impact on creativity.

The majority of creative economic business actors are in the UMKM sector. It can also be indicated that the characteristics of small-classified business are: a) a freely owned business is sometimes not incorporated. b) the operation does not show a striking advantage, c) the business is owned and managed by one person, d) the business does not have employees, d) the capital is collected from private owner savings, e) the market is in the local area and not too far from the center of the business (Suryana, 2013), According to the Ministry of Trade of the Republic of Indonesia (2008), creative industries come

from the use of creativity, skills, individual talents, and employment to create welfare, through advertising, architecture, art markets, crafts, design, fashion, video, film and photography, interactive games, music, performing arts, publishing and printing, computer services and software, television and radio, research and development. To drive the creative industry, several supporting factors are needed, including educative direction, giving appreciation to creative people, and creating a conducive business climate (Anggraini, 2008; Saksono, 2012).

The problem of tax compliance in developing countries (Besley & Persson, 2014) is as old as taxes themselves, especially in developing countries like Indonesia (Bird et al., 2008). Increasing the tax ratio is more likely than resetting the gifts of nature, and states are important factors for taxation in developing countries (Eniola & Entebang, 2015). Government policies have a major impact on the competitive ness of SMEs and related to the performance of SME companies varies according to preferences for government policies, spatial relationships and government guidelines, schemes and incentives and support for each sector. Tax corruption coverage in the mass media influences taxpayer compliance. Tax law enforcement in tax corruption has no effect on taxpayer compliance. Aryati & Putritanti (2017) found that a modern tax administration system, modernization of organizational strategy, good

governance, and a whistleblowing system have a significant effect on personal taxpayer compliance.

Compliance is obedience in carrying out all tax regulations, both formal and material compliance. If the taxpayer fills the Tax Return honestly, properly and correctly in accordance with the provisions in the Taxation Law, the taxpayer has fulfilled material compliance (right paid). There are several factors that influence tax compliance, including referral groups, the probability of audit, tax knowledge, and the perception of equity and fairness (Inasius, 2019; Susyanti & Askandar, 2019), tax education (Aladejebi, 2018; Kwok & Yip, 2018), political factors, such as lack of transparency due to weak news media, and sociological and cultural factors, such as weak national identity (Besley & Persson, 2014). Tax compliance, according to Nurmantu (2003), can be defined as the state of taxpayers' fulfilling all tax obligations and carrying out their taxation rights. Meanwhile, according to Minister of Finance Decree No. 544/KMK.04/2000, states that: "Tax compliance is the act of taxpayers in fulfilling their tax obligations in accordance with statutory provisions and regulations on the implementation of taxation in a country".

The several indicators of tax compliance are as follows: 1) Registration for a Taxpayer Identification Number on a voluntary basis. 2) Record the business's finances regularly and correctly. 3) Tax returns must be completed, calculated,

and reported in accordance with applicable regulations in an honest, complete, and correct manner.4) Paying taxes willingly, on time, and in accordance with the law.5) Carry out consciously the law's enforcement of tax sanctions.

The need for action on tax training and implementation of an integrative mentoring model of creative economic actors to increase taxpayer compliance, as an important factor for increasing tax revenue, so in achieving tax targets, it is necessary to continuously grow awareness and compliance of taxpayers to meet tax obligations in accordance with the provisions applies (Mustikasari, 2007). Creative industry actors have largely been doing bookkeeping and record keeping to determine the business profits and use them to decide on a business strategy, but so far they have not calculated correctly, but they do not agree on that sanction (Susyanti et al., 2017).

METHOD

This research is a type of descriptive research intended for exploration and clarification of a phenomenon or social reality, by describing a number of variables relating to the problem and the unit under study. Based on the explanation provided above, it can be stated that the phenomenon is being described in a systematic, factual, and accurate manner.

The population in this study includes all culinary sub-sector creative economy business actors who are in Malang Regency, Malang City, Batu City, Kediri City and Kediri District, which are centers of rapid growth of the culinary subsector creative economy in East Java. Culinary was chosen because its subsector contributed 41.4% of the total creative economy's contribution of Rp.922 trillion in 2016, the highest number compared to the 16 creative economy subsectors (www.bekraf) and at the end of 2018, the contribution of Indonesia's creative economy was IDR 1,105 trillion (www.kontan). Sampling is done by random sampling, so that creative economy business actors have the opportunity to be used as samples and key informants to be assisted.

Cooper, D. R., & Emory (1994) suggests that research design is basically, first, a plan to choose sources and types of information that will be used to answer research questions. Second, it is a framework for detailing the relationships between variables in the study. Third, it is a blueprint that outlines each procedure, from the hypothesis (if any) to the analysis of the data.

This research was carried out through several systematic and structured stages. The stages of research are described in the following scheme.

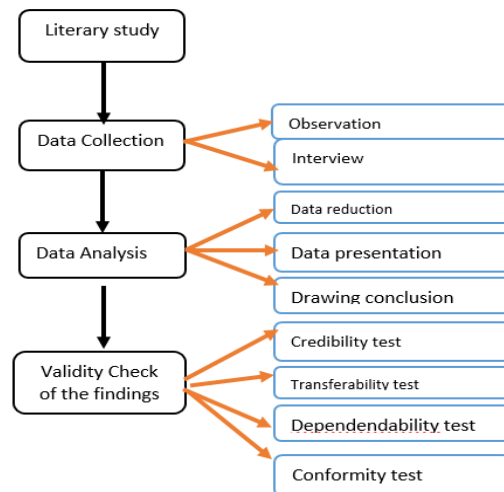


Figure 1. Research Stages of Research

Primary data collection techniques are carried out by giving questionnaires, in-depth interviews with creative economic actors in the area of observation, do observations and focus group discussions of the objects studied to be sure of the data obtained by distributing questionnaires and interviews. Whereas secondary data collection techniques are carried out by recording or photocopying of documents related to the business profile and types of activities.

Qualitative research uses inductive reasoning (Sekaran, U., & Bougie, 2010) and aims to acquire an in-depth understanding of human behaviour and the reasons behind its occurrence. Qualitative research can also be called interpretive research as its primary objective is not generalization but to provide a deep interpretation of

the phenomena studied (Cooper, D. R., & Schindler, 2006; Miles, M.B, Huberman, A.M, & Saldana, 2014), the steps of data analysis with a qualitative approach are explained as follows: (1) Data Reduction is defined as the process of selecting, focusing attention on simplification, abstracting and transformation of "rough" data that arises from written records in the field. This data reduction/transformation process continues after the fieldwork, until the final report; (2) Data Presentation is a collection of information compiled in such a way that it allows for conclusions to be drawn and action to be taken; (3) After drawing conclusions from the data, qualitative analysts look for meaning in patterns, explanations, possible configurations, and causality.

Data validity checking techniques, through tests of credibility

(internal validity), transferability (external validity), dependability (reliability) and confirmability (objectivity). Through comparison of observational data with interview data on creative economy actors, whether it remains consistent and supported by documentation data in the form of photos and other data such as scientific journals, previous research, and theories relevant to the purpose of this research, remains to be seen. Transferability tests are conducted by providing a detailed, clear, and also systematic description of the results of the study, so that the research is easily understood by others and the results of the research can be

applied to the population of culinary subsector creative economy actors where samples in this study were taken. The Dependency Test is conducted by audit by an independent auditor or independent supervisor of the entire process of the research. The Confirmability test is conducted by retesting the data obtained about the weaknesses of creative economic actors and the integrative sustainability business assistance model of creative economic actors that can be done through increasing perseverance, resource triangulation, peer discussion, and the use of reference materials.

Tabel 1. Performance Indicator

Target	Performance Indicator
The model of integrative sustainability business mentoring for creative economy business actors is a must	The model of integrative sustainability Business mentoring for the creative economy Business actors facing the millennial era
Action through the model of integrative sustainability business mentoring and politicize creative economy business actors to understand the fulfillment of tax obligations in Indonesia	Obtained the action through the model of integrative sustainability business mentoring to understand the fulfillment of tax obligations in Indonesia to be optimistic about the target of central and local governments

The main data sources in qualitative research are words and actions, the rest are additional data such as documents and others. Data sources are subjects where data can be obtained. The subjects in this study were two parties, including: (1) creative economy business owners; (2) administrative division employees who handling finance and taxes. If more in-depth data

is needed then the researcher can take other subjects for completeness of the data.

RESULT

Clusters of Creative Economic Business Actors that are Problematic

Culinary is an activity of planning/preparation, processing, presentation of food and beverage

products that uses elements of creativity, aesthetics, tradition, and local wisdom as the most important elements in enhancing the taste and value of these products, attracting purchasing power, and providing experience for consumers. The creative economy of the culinary subsector in Indonesia was reviewed for the types of products offered, namely food services and culinary goods. Creative economy business actors of the culinary subsector 63.5% are culinary goods and 36.5% are culinary services, of which 65.4% are driven by young people under the age of 40, with the most categories being culinary items at 78.8% and a business duration of 1 to 5 years, 67.3%. This shows that the culinary potential has the potential to increase the acquisition of creative economic income even further.

The creative economy business actors who experiencing problems in terms of human resources are 67.3% who do not have employees above 5 and 59.6% who have employees with education not in accordance with their fields. This shows the need for mentoring for creative economic actors so that human resources competencies have increased. The problems from the marketing side, amounting to 55.7% of creative economy actors have not yet done marketing online, in selling their goods, so the sales turnover is not optimal. While the financial problems of

73.1% of creative economy actors do not have bank access, this affects the speed of growth of creative economy players. Only 17.3% of creative economy actors sell goods on credit, usually mentioned because: the benefits are greater, meet sales targets, face competition, and low purchasing power.

Understanding the Model of Integrative Sustainability Business Mentoring for Actors in the Creative Economy

Using the Miles and Huberman data analysis model, referring to questionnaire data and in-depth interviews in management and accounting, we found that 67.3% of creative economy actors have not joined the community and 67.3% of creative economy actors have never participated in an expo/exhibition. This shows that the creative economy actors are still individual and do not realize the importance of the community and participation in the exhibition to increase innovation and creativity of the creative economy actors, in addition to being able to network in increasing product marketing. 71.1% of creative economic actors have not interacted with campus intellectuals, 72.9% have not used socialization as a communication medium, and 57.7% said that the government has not provided facilities for managing business licenses. This shows that creative economists need an

understanding of the importance of academics, government and the media to increase income. Creative economic actors and starting entrepreneurs can be synergized to support each other and share experiences in conducting tax compliance (Susyanti et al., 2017).

Mentoring for creative economy business actors in the field of accounting and taxation in an integrative manner with the integrative sustainability model can be used as a reference for optimizing. This is relevant to what was conveyed by key informants, namely Mr. ES from Kediri and Mrs. EP from Malang.

An interview was conducted with Mr. ES, who has a CV. GM in Kediri, a creative economic actor who moves through culinary goods and culinary services, is said to have been in business for between 1 and 5 years with a turnover value of above Rp. 2,500,000, 000,-per year. ES has a TAXPAYER IDENTIFICATION NUMBER for both the agency's TAXPAYER IDENTIFICATION NUMBER for GM's CV and a personal TAXPAYER IDENTIFICATION NUMBER for personal TAX RETURN reporting.

In the business field that CV GM is engaged in, it has problems in controlling the quality of culinary goods produced, marketing problems within the scope of the marketing area that are still not broad, the need to increase turnover by increasing the marketing

area and not using it online. marketing and social media. For human resources, there are less work discipline constraints from employees due to different levels of education and the need for additional capital to increase business, which of course has an impact on financial management and financial records for tax deposits and reporting. Tax rules are not fully understood, and there are expectations of lower tax rates and simple tax administration.

During an interview with EP's mother who owns a DA store in Malang, creative economic actors who move through culinary goods, said that they have been in business for 5 years with a turnover of up to Rp.500,000,000 per year. Mrs. EP has a TAXPAYER IDENTIFICATION NUMBER for reporting personal tax returns as a culinary entrepreneur.

In the business field that he does, according to him, as an SME, there are obstacles in terms of marketing, where there are many imitators of products with similar themes. The problem of human resources is that there are no fresh graduate employees in the field of food art decoration and ideas. Problems with financial records and tax calculations become obstacles as the business grows. She also said that the advertisement tax imposed on signboards in the business itself was very large and hoped that the central and

local governments could provide tax breaks to small and medium-sized entrepreneurs, making tax administration easier.

The integrative sustainability business mentoring model for creative economy business actors helps meet tax obligations both in terms of depositing and reporting and recording. Which in the end, will affect taxpayer compliance in paying taxes, with an estuary on increasing the income of the Indonesian state, which is used for prosperity for all Indonesian people. The continuous integration model that refers to the triple helix, quadruple helix, and penta helix can be applied as follows:

1. A Model of Mentorship for Integrative Business and the Creative Economy. The interaction of intellectuals, business, government, community, and the media casts a shadow on business management, that is, the creation of a creative economy. The entire helix integrates and interacts continuously.
2. Intellectuals in this case are represented by Higher Education that acts as a driver of the birth of knowledge and ideas which are the source of creativity and the birth of the creativity potential of Indonesian people. Higher education activities, through research and community service, can provide mentoring and training on how to fulfill tax obligations through recording, accounting, depositing, and reporting tax obligations.
3. Business is a business actor who is able to transform creativity into economic value. both in terms of financial, marketing, production, and other fields.
4. Therefore, the creative industry can grow and develop. The government is the main actor driving the creative industry. both through outreach, account representative services, as well as the provision of information through mass media online and offline.
5. In this case, civil society can become the inspirator or motivator when creative economy actors experience obstacles. Innovation and creativity can also be driven even stronger amidst millennial consumer desires that tend to change more quickly and experience turbulence.
6. Public service broadcasting and social media. In this case, mass media and social media have become an optimal integration to convey to all people the greatness of the creative economy actors driving the goods and services produced to satisfy people's curiosity.
7. Resources, the use of information technology in the industrial revolution 4.0 has a broad impact on all processes in organizations and ecosystems, including businesses that

impact on digital transformation requiring competent human resources, efficient management of natural resources.

In order for the creative economy to grow rapidly, provide benefits to business actors and potentially increase state tax revenues, it is necessary to foster the existence of the creative economy sector in the field of taxation, both in the form of socialization from the Directorate General of Taxes, counseling through the Account Representative. Following the Workshop, the seminar was conducted by an institution that has competence in the field of taxation.

While at universities, it is possible to gain experience through community service. Ministry of Tourism and Creative Economy as a melting pot of creative economy agencies (Bekraf) formed by the government to spur and accommodate creative economic actors, an interactive exhibition model by inviting all creative economy actors, channeling government incentive assistance to start entrepreneurs and other programs. The development of a model for integrative creative economy business mentoring needs to be done to improve taxpayer compliance.

Integrative Sustainability Action for Taxpayer Compliance and Policing the Creative Economy Business Actors

The Action model of integrative sustainability mentoring is carried out with tax training to improve taxpayer compliance by looking at bad perceptions of tax understanding on creative economic actors collected through in-depth interviews with 55.8% of creative economy actors who have not yet calculated the correct amount of tax owed, 53.8% of those who have not yet submitted tax returns on time and according to regulations, and 53.8% of those who do not know the tax regulations.

Based on the above analysis, it can be predicted that there are still many creative economic actors who are confused about how to report, deposit, and make tax administration. Therefore, a complete and detailed understanding of the tax matters, especially PP-23/2018, which regulates tax issues for MSMEs, is very much needed. The creative economy business sector of tourism that has a bad circulation business circulation that does not exceed Rp. 4.8 billion in one tax year is subject to final income tax at a rate of 0.5% according to PP Number 23 of 2018.

This tax training expansion action is intended to improve tax knowledge and skills of taxpayers. Tax training is provided by combining theory and

practice in the form of in-house training for creative economic actors, and this form of tax training is also open to the public, followed by the wider community.

The Directorate General of Taxes (DGT) of Indonesia has implemented an expansion of tax training through the Business Development Services (BDS) Program. The BDS program is a DGT approach to educating MSMEs about fulfilling tax obligations through workshops, training, seminars, bazaars, exhibitions, comparative studies, etc. To encourage the sustainable development of MSMEs. After it has been implemented at least 5 times and there has been an increase in business, MSMEs are given education about tax obligations slowly and with direction. BDS is also an effort to reach taxpayers through an end-to-end approach for MSMEs, building and expanding taxation databases. To be more effective, in implementing this BDS, DGT collaborates with agencies, institutions, associations and various related parties, including the Ministry of BUMN through the BUMN Creative House (RKB), BUMD, digital payment service providers such as OVO, as well as online markets such as Tokopedia, Gojek, Shopee, Lazada, JD.ID, Bukalapak, Blibli (Debbianto, 2019).

The Job Creation Law provides incentives for Indonesia's participation in global tax competition and

simplifying legislation for creative economy business actors with the enactment of the Omnibus Law. In one of the points of amendment and addition to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, the Job Creation Law gives authority to the executive leadership of the Regional Government (governor/regent/mayor) to provide fiscal incentives to business actors in the region through a Regional Head Regulation by submitting notification to the legislative (Soko, 2021).

DISCUSSION

If it meets subjective and objective requirements, then the creative economy of culinary subsectors who do business in Malang Raya (Malang Regency, Malang City, Batu City), and Kediri City and Kediri Regency must have and register the principal number of taxpayers, as well as the principal number of local taxpayers, and must comply with tax provisions for both central and regional taxes. In addition to being given the trust to calculate, calculate, deposit and report their own tax obligations (self-assessment), then the taxpayer has an obligation to deduct and collect taxes (Susyanti & Dahlan, 2020).

Taxpayer awareness willingness to pay taxes, perception of an effective tax system, tax knowledge, and

understanding of tax regulations are factors that influence taxpayers' willingness to pay taxes and report their taxes (Widayati & Nurlis, 2010). In an effort to improve knowledge and tax skills in the creative economy, actors in the culinary subsectors are required to take Tax Training Action Expansion. Tax training can be conducted by tax authorities in collaboration with academics through the merger of theories and practices followed by creative economic actors and the general public, with material: General provisions of taxation, Income Tax, Final Income Tax through PP 23 of 2018; Value Added Tax, local taxes and levies. In addition to through tax volunteers from various universities, both in the Office of Tax Services and through tax centers.

Tax compliance trials are conducted by analyzing several aspects, such as financial record keeping, bookkeeping, and fulfillment of tax obligations. This is considering bookkeeping, an inadequate accounting system in creative economy actors, amounting to 54.3% only recording sales transactions (Susyanti, J & Aminah, 2019).

The Directorate General of Taxes (DGT) of Indonesia has implemented an expansion of tax training through the Business Development Services (BDS) Program, following the enactment of PP 23 of 2018, which simplifies legislation

for creative economic business actors with the enactment of the Omnibus Law. On the other hand, the enactment of the Omnibus Law since 2020 has given authority to local governments to provide fiscal incentives to business actors to increase taxpayer compliance.

CONCLUSION

The problematic clusters of creative economy business actors, divided into culinary services and goods, mostly experienced problems with human resources, marketing, capital, finance and taxes. The model of integrative sustainability business mentoring which is an integration of intellectual, business, creative economic community, government and mass media-social media is needed by creative economic actors in fulfilling tax obligations in terms of depositing, reporting and recording. Which in the end, will affect taxpayer compliance in paying taxes, with an estuary on increasing the income of the Indonesian state, which is used for prosperity for all Indonesian people.

Action on tax training expansion needs to be taken to improve business taxpayer compliance. The creative economy is largely aware of its tax obligations, but has not yet fulfilled its tax obligations (the level of tax compliance in tax compliance is low). Efforts to politicize creative economic actors can be done by tax authorities

with continuous tax training, strengthening tax volunteers from campus by involving students and lecturers in tax subjects, with assistance both central tax and local taxes. Implementation of the Omnibus Law through local government with simplification of legislation and provision of fiscal incentives for creative economy businesses to improve local tax compliance.

LIMITATION

The limitation of this study is that the data collection used is congruent with all stakeholders. This study also used a limited informan actor, so the result cannot be generalized. Future research should be done into another type of business and its variables.

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