

THE INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY OF REGIONAL TAX REPORTING ON REGIONAL DEVELOPMENT WITH INCOME AS A MODERATING VARIABLE

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ABSTRACT

Low levels of transparency and accountability in regional financial management in central Buton, minimal digitization of financial documents, especially in the budgeting, administration and financial accountability processes. This study aims to examine the influence of transparency and accountability in regional tax reporting on regional development, with revenue as a moderating variable. The population of the Lakudo community is registered with the Regional Revenue Agency of Central Buton Regency, Southeast Sulawesi. Propensity sampling was used to obtain 81 respondents. The data analysis technique uses the Structural Equation Model test (RMA Analysis) with the alternative partial least (PLS). (1) There is an insignificant influence of transparency in regional tax reporting on regional development. The majority of corporate taxpayers who have a low level of transparency are demonstrated through awareness, moral attitudes towards tax reporting, and in accordance with applicable provisions. (2) There is an insignificant influence of accountability in regional tax reporting on regional development. Although accountability in regional tax reporting can be implemented so that it provides benefits to the community. (3) Simultaneously, the income variable can influence the transparency of regional tax reporting towards regional development. The combination of internal factors (income as a moderating variable) and external factors (transparency of regional tax reporting) (regional development), so that efforts to increase transparency will be more effective if these three aspects are managed in an integrated manner. (4) Simultaneously, the income variable can influence the accountability of regional tax reporting towards regional development. The combination of internal factors and external factors.

INTRODUCTION

Transparency and accountability are two related things, because implementation accountability need existence transparency. A government it is said democratic if existence openness from management state finances to public. Therefore That required transparency and accountability in management finances in a government (Farika et al., 2023). Problems transparency and accountability is one of the problem in implementation government area until agencies and institutions area others that up to moment This Still Keep going reviewed implementation by the government. The phenomenon This can seen from many demands implementation transparency and accountability public by organizations public such as work units government, both center and area. Development autonomy area at the time This reflect existence response public will governance good governance, in quote. *Good governance* want government executed with follow principles good management, such as *Transparency* (openness), *Accountability* (accountability), *Responsibility* (responsibility), *Independence* (independence), and *Fairness* (honesty), so that source existing state power in management government Correct reach objective as much as possible For prosperity and progress of the people and country (Farika et al., 2023).

Regional taxes is contribution must to areas owed by individuals or a body that is force based on law, with No get reward in a way directly, and used For needs area for as much as possible prosperity of the people. Regional taxes is one of the source Local Original Income (PAD) used For finance organization governance, development and services public in the region. This tax collected by the government area, good level province and district / city (Trisnasari & Sunaningsih, 2022). According to Slemrod (2020), transparency in taxation means give clear and easy information accessible to public

about How tax calculated , paid , and used by the government . Transparency aim For reduce uncertainty in system taxes , which in turn can increase compliance Tax . Taxpayer compliance is fulfillment obligation taxation carried out by payer tax in frame give contribution for the expected development of the country in fulfillment done in a way voluntary (Leo et al., 2022) .

Accountability tax income referring to responsibility the answer that must be provided by the parties related in system taxation , both That must tax and government , related with obligation the taxes they pay have . In the context of this , accountability covers obligation For ensure that taxes paid by taxpayers tax has reported in a way honest , correct , and appropriate with applicable regulations , as well How government manage and use collected tax funds from public (Deslivia & Christine, 2021) .

Report finance in essence will delivered to the people's representatives in the representative / regional council . In carrying out compilation report finance must understand draft compilation report finance and implementing Standard Government Accounting (SAP) with correct and precise . The preparation and presentation have not been in accordance with the rules and standards used in SAP will impact on the opinion given by the auditor regarding report financial statements presented . With thus need for something government area even agencies and institutions existing areas underneath For fulfil quality report finance , so that report quality finance show that head area or head of a body agency responsible in accordance delegated authority to him (Farika et al., 2023) .

Based on phenomenon transparency management finance the area in Central Buton is lack of digitalization document finance areas , especially in the budgeting , administration and accountability processes finance . Lack of understanding Central Buton community towards system reporting tax . Lack of awareness public For pay tax in a way honest , true and appropriate with applicable regulation . Party institution agency Still Not yet maximum in operate principle accountability as its performance to the party that has give trust . Based on things that have been explained and described above , then researchers aim namely For know How influence and transparency accountability reporting tax area to development area with income as variables moderation .

METHOD

Study This done on the Google Drive website . This study apply approach quantitative descriptive with tool analysis use *SPSS* 24. Research This implemented at the Regional Revenue Agency , JL. Gersamata, Lakudo District, Lakudo Village, Central Buton Regency, Southeast Sulawesi. Research time this is done in term 2 months time start from May-June 2025 adjusted with need research . Subject study This is a registered Lakudo Community on the body income area Buton Tengah Regency , Southeast Sulawesi, has 435 residents . The criteria used are : sample in study This namely , the Lakudo community Central Buton Regency . Data collection was carried out through the Study of Obtaining Research Permit Letters , documentation , interviews and observations , Questionnaires . Where the method is used For explain the data that has been collected , for example count number , percentage , characteristics , frequency , median and so on (Sugiono, 2020) . This study utilize existing data There is . Population and sample report finance and reports income area Tbk 2023-2024 used in study This includes data on transparency , accountability , regional development and income. area as variables moderation . Research This use method *Purposive Sampling* . The data collection method obtained from study This documentation . How to analyze data with use analysis ratio and *SPSS* version 24 approach analysis testing specifically analysis statistics descriptive , Testing validity , reliability , normality , regression , multicollinearity , heteroscedasticity , RMA analysis , *t* -test , *f* -test , and coefficient determination .

RESULTS & DISCUSSION

Data collection

Based on collection of collected data using questionnaire there is a number of less respondents thorough in filling questionnaire This .

Following This Table 4.1 distribution questionnaire based on people registered with the revenue agency area .

Table 4.1 Data collection

Description	Amount	Presentation
The questionnaire was distributed	81	100%
Returned questionnaire	81	100%
Questionnaires that can Used	70	86.42%
Questionnaires that are not can used	11	13.58%

Based on table 4.1 above can seen that amount distributed questionnaires in study This as many as 81 respondents , with level return reached 81% or 81 respondents . Of the total of which , as many as 70 respondents (70%) stated worthy and able used in analysis Because filled in a way complete and fulfilling criteria data validity . Meanwhile Therefore , there were 11 respondents (11%) who did not can used in study This Because No filled in a way complete or No understand criteria eligibility as research data . With Thus , the number respondents who became sample in study This as many as 70 people, were obtained from population businessman hospitality , advertising , housing food and taxes land and buildings that have been registered in the revenue agency area in a way official . The data used is primary data, which is obtained in a way direct from respondents through distribution questionnaires and interviews .

Data Processing Based on population taken in distribution questionnaire For determine every characteristics respondents , analysis This aim For know every characteristics respondents . The following can seen in table 4.2 , namely as following .

Table 4.2 Based on Characteristics Respondents

Characteristics		Frequency	Presentation
Age	20-25	11	16.1%
	26-36	51	72.5%
	37-47	6	8.5%
	>47	2	2.9%
Gender	Man	41	58.5%
	Woman	29	41.5%
Last education	SENIOR HIGH SCHOOL	12	17.1%
	Vocational School	6	8.5%
	D3	1	1.4%
	S1	47	67.1%
	S2	4	5.9%
Work	Employee Private	2	2.9%
	civil servant	38	53.8%
	Self-employed	26	37.5%
	Other	4	5.8%
Income	1-3 Million	8	12.2%
	4-5 Million	31	43.9%
	6-10 Million	31	43.9%

Source : Primary data processed 2025

Based on table 4.2 can be seen that respondents study part big 51 people aged 26-36 , or 72.5%. Respondents were at least >47 years old that is as many as 2 people or 2.9%. Respondent with age 20-25 years as many as 11 people or 16.1%. Respondents aged 36-47 years as many as 6 people or 8.5%.

Condition This show that respondents study This dominated by age or generation millennials with range age 26-36 years .

Amount 41 male respondents or (58.5%) compared to with respondents Woman as many as 29 respondents or 41.5%. Male respondents were more dominant show that men are more Lots in respond study This .

Respondent with level education 47 people or (67.1%) had a bachelor's degree, while D3 was respondents smallest as much as 1 person or 1.4%. Respondent with 12 people had high school education or (17.1%). 6 people had vocational school education or (8.5%). 4 people had master's level education or (5.9%). This is show that the average respondent own adequate education good and able understand and provide response Good to questionnaire given .

Respondents in study This part big is a civil servant , namely as many as 38 people or (53.8%). Respondent Employee Private is respondents smallest with 2 people or (2.9%). Meanwhile Self-employed respondents numbered 26 people or (37.5%). with work others as many as 4 people or (5.8%). This is show that the average respondent look at decent work .

As for the picture about variables research used in research that includes Transparency reporting tax area (Transparency), Accountability reporting tax Regional (Accountability), Regional Development (Development), Income as variables moderation (Income). Based on answer respondents who have obtained then each variable research . Data Analysis Based on results analysis descriptive For know how much tall low between variables development regions and transparency , accountability reporting tax area . Analysis descriptive is description about variables research used in research that includes variables dependent and variable independent based on answer every variables studied . The following results analysis descriptive can seen in table 4.3 as following .

4.3 Analysis Results Table Descriptive

	N	Minimum	Maximum	Mean	Std. Deviation	Note:
Statistic	Statistics	Statistics	Statistics	Statistics	Std. Error	
Transparency reporting tax area	70	1	16	11.06	,177	Low
Accountability reporting tax area	70	8	16	11.06	,177	Low
Regional development	70	3	16	10.80	,264	Tall
Income as variables moderation	70	8	19	14.59	,244	Tall
Valid N (listwise)	70					

Source : Processed primary data 2025

Overall average answer respondents to Transparency is amounting to 1,483 which shows that response respondents is at the low criteria . The results of the description every indicator from variables transparency that is in the criteria low This indicates that respondents not enough understand information carried out by the government area . Overall average answer respondents to accountability is amounting to 1,483 which shows response respondents is at a low criterion . This is indicates that trust public to government area That low . Overall average answer respondents to development area is amounting to 2,211 which shows every indicator from variables development own high criteria . So that result in comprehensive development . Overall average answer respondents to income amounting to 2,039 which shows every indicator from variables income own high criteria . This is describe that income can advance something area .

Validity and Reliability Test Based on validity test For know validity of data in every variable . If r value of debt more big from r table = 0.235 then declared valid. Validity test is degrees provisions between the actual data occurs in the object with the data obtained researcher .

Based on reliability test For know reliable data in every variable . If mark acquisition coefficient *Cronbach's alpha* more big from 0.60 then considered reliable . The following validity and reliability test results can seen in table 4.4 as following .

Table 4.4 Validity and Reliability Test Results

NO	Variables	Item	Coefficient Correlation	Note:	Crombach's Alpha	Note:
1	Transparency X1	X1.1	0.520**	Valid	0.130	Reliable
2		X1.2	0.452**	Valid		
3		X1.3	0.319**	Valid		
4		X1.4	0.082**	Invalid		
5	Accountability X2	X2.1	0.505**	Valid	0.288	Reliable
6		X2.2	0.395**	Valid		
7		X2.3	0.483**	Valid		
8		X2.4	0.407**	Valid		
9	Development (Y)	Y1	.239**	Valid	0.391	Reliable
10		Y2	.051**	Invalid		
11		Y3	0.338**	Valid		
12		Y4	0.407**	Valid		
13	Income (Z)	Z1	0.235**	Valid	0.094	Reliable
14		Z2	0.467**	Valid		
15		Z3	0.467**	Valid		
16		Z4	0.521**	Valid		

Source : SPSS24 output results, data processed 2025

Based on table 4.4 above can be concluded There is several statement items namely X1.4 and Y2 are stated invalid because r value of debt $< r$ table so that stated invalid , other than That questionnaire declared valid and reliable .

Hypothesis Based on the partial test (t-test) for know calculated t value $> t$ table and value sigma (5%) then hypothesis accepted , but if calculated t value $< t$ table and value sigma (5%) then hypothesis rejected . The t-test was performed For see how much big influence variables free to variables bound . While the simultaneous test For know calculated f value $> f$ table or $\text{sig} < 0.05$ then stated accepted , but If calculated f value $< f$ table or $\text{sig} > 0.05$ then stated rejected . The f test is used For test whether influence variables free influence variables bound . Following partial test results (t-test) and simultaneous test can seen in table 4.5 as following .

Table 4.5 Partial Output Results (t-test) and simultaneous test

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sing.
Regression	33,258	44	11,086	2,626	.058 ^b
Residual	278,585	66	4,221		
Total	311,843	70			

Unstandardized Coefficients					
Model	B	Std. Error	Standardized Coefficients Beta	T	Sig.
1 (Constant)	30,058	2,504		12,005	.000
Total X1	.186	.110	.206	1,695	.095
Total X2	.452	.175	.315	2,585	.012
Total Y	.101	.125	.094	.802	.425
Spin - Z	.066	.135	.061	.489	.627

Source : SPSS 24 output results

Based on results the results in table 4.5 are partial own t - value by 1,695 which is more big from mark significant namely 0.05, with mark acquisition of 0.095 then can it is said that variables independent (X1) is accepted , meaning transparency reporting tax area can influential to development area . Based on results calculations in table 4.5 in general simultaneous known that the equation model This own calculated F value amounting to 2,262 and the value more significant big from 0.05 , namely 0.058, then can be concluded that Transparency , Accountability reporting tax regions and development

area accepted , meaning all variables independent (independent X2) can influential in a way simultaneous to development area (dependent Y). Parsimony test results variables income area as variables moderation (Z) has t - value by 0.489 which is more big from mark significant 0.05 with mark significant 0.627 meaning can accepted . Besides that , regression model this can also it is said worthy . Testing t -statistic or statistical test partial , aiming For know influence variables independent in a way individual to variables dependent .

Multicollinearity test according to (Saputra, 2023) . Aimed at For test whether in the regression model found existence high correlation or perfect between variables independent . Multicollinearity can analyzed through mark tolerance and VIF (*Variance Inflation Factor*) value . (If the value *tolerance* > 0.10 and VIF value <0.10 then No happen symptom multicollinearity . This show that there is significant influence between variables free and variable tied .

Table 4.6 Multicollinearity Test Results

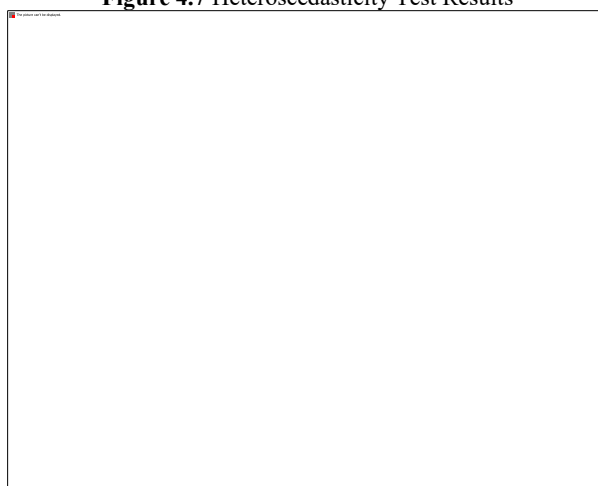
		Coefficients ^a		
		Collinearity Statistics		Information
Model		Tolerance	VIF	
1	Total X1	.920	1,087	<i>Non Multicollinearity</i>
	Total X2	.920	1,087	<i>Non Multicollinearity</i>
	Total Z	.791	1,030	<i>Non- Multicollinearity</i>

Source : Data processed with SPSS 24

Based on table on show that each variable have mark *Tolerance* approach number 1. *Tolerance* Value known more of 0.10 (0.920) and the value *Variance Inflation Factor* (VIF) is located below 0.10 (1.087). It is known that mark More *tolerance* of 0.10 (0.791) and the value *Variance Inflation Factor* (VIF) is located below 0.10 (1.030). With thus can concluded equality regression No happen multicollinearity .

Based on the heteroscedasticity test according to Ghozali (2021) Heteroscedasticity test aim For test what is the regression model happen inequality *variance* and *residual* one other observations . If the residuals own *variance* similarities so happen homoscedasticity and if variants No own similarities so happen heteroscedasticity . Testing heteroscedasticity with see mark significant , if sig. value > 0.05m then No happen heteroscedasticity whereas If sig. value < 0.05 then happen symptom heteroscedasticity .

Figure 4.7 Heteroscedasticity Test Results



Source : Processed data with SPSS 24

Based on Figure 4.1 the results of the assumption test heteroscedasticity , results analysis on identify that based on *scatterplot* graph that has been made , seen that dot, dot, dot spread in a way evenly Good on axis 0 and under axis 0 then can concluded that the data has passed the heteroscedasticity test .

Variable Test Results Moderation The first equation

	Unstandardized	Coefficients	Standardized		
Model	B	Std. Error	Beta	t	Sig
1 (constant)	12,319	2,048		6,014	,000
Transparency reporting tax area (X1)	,158	,110	,180	1,440	,155
Accountability reporting tax area (X2)	,031	,175	,022	,175	,861
Income area as variables moderation (Z)	,066	,135	,061	,489	,627

Source : Data processed with SPSS 24

Testing Hypothesis First (H1) Estimation results variables Transparency reporting tax area (X1) has mark significant of 0.155 (>0.05) then variables transparency No influential significant to variables development area . With thus hypothesis The first hypothesis (H1) was rejected . The results of the research This in line with research conducted by (Dedy Afrianto, Sunardi, 2022) . Testing Hypothesis Second (H2) Estimation results variables Accountability reporting tax area (X2) which has mark significant of 0.861 then variables accountability No influential significant against development area . More significant value big from 0.05 shows that variables hypothesis second (H2) is rejected . From the results obtained in line with study (Faizzatus Solihah et al., 2022) .

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,187	,035	,006	2,073

Source : Data processed with SPSS 24

It is known the *R square* value is 0.035 then has the meaning that in connection influence variables transparency and accountability to variables development area of 3.5%

Based on hypothesis test results For variables moderation can done with using analysis regression moderation , where the hypothesis test This aim For know variables X1 and X2, variables dependent Y and variable moderation (dependent). The following hypothesis test results variables moderation can seen on:

Variable UI Results The second equation

		Unstandardized	Coefficients	Standardized		
Model		B	Std. Error	Beta	t	Sig
1	(Constant)	14,141	,352		40,135	,000
	Transparency reporting tax area	,449	,094	,510	4,781	,000
	Accountability reporting tax area	,711	,109	,507	6,533	,000
	Transparency to income as variables moderation	,000	,016	,000	,020	,984
	Accountability to income as variables moderation	,033	,007	,734	4,954	,000

Source : Data processed with SPSS 24

Testing Hypothesis Third (H3) Estimation results variables Regional Income (Z) which has mark significant of 0.984 (>0.05) then variables income as variables moderation No capable moderate influence variables transparency to development area . With thus variables The third hypothesis (H3) was rejected . The results of the study This in line with research conducted by Centy , F., & Adnan, MF (2024).

Testing Hypothesis Fourth (H4) Estimation results variables Regional Income (Z) which has mark significant of 0.000 (<0.05) then variables income as variables moderation capable moderate

influence variables accountability to development area . With thus variables The fourth (H4) is accepted . From the results obtained in line with study Faizzatus Solihah, Biana Adha Inapty, & Adhitya Bayu Suryanta. (2022).

Model Summary				
Model	R	R Square	Adjusted R Square	Std. of the Estimate
1	,990	,981	,979	,298

Source : Data processed with SPSS 24

It is known the *R square* value is 0.981 then has the meaning that influence variables transparency and accountability to development area after existence variables moderation (income area as variables moderation) of 98.1% then can be concluded that after existence variables moderation (income area as variables moderation) can strengthen influence variables transparency and accountability to variables development area .

RMA analysis is performed with formulate variables interaction between variables independent and variable moderation in equality regression analysis *Repeated Measures Anova* (RMA) was used For comparing the mean of three or more related groups . Data processing is carried out with help SPSS application with output obtained results as following :

Results Table 4.8 RMA Analysis Output					
ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2,929	5	.732	.142	.966 ^b
Residual	334,271	65	5.143		
Total	337,200	70			

Source : Data processed with SPSS 24

Based on Table 4.8 which has a difference model The mean value is 0.732 regression and the mean value is 5.143 residual . Meanwhile, the first analysis have different models mean value of 11.086 regression, where measurement conducted on the same subject in different conditions .

Based on table 4.8 can obtained that the equation model This own calculated F value of 0.142 and the value greater significance big from 0.05 , namely is 0.966, then can concluded that variables Transparency reporting tax area with Income as variables moderation as big as more big from 0.05 , namely of 0.830, so that can it is said variables income No can moderate Transparency towards regional development . The estimated results variables interaction between Accountability own mark equality by 0.916 more big from 0.05 to can stated that variables income No can moderate Accountability to development area . In the developed MRA equation , the t-test is used For test influence moderate income Accountability reporting tax area to development area own coefficient regression of 0.06 with mark significance of 0.916. The significance value indicates mark more big from 0.05 means variables income can moderate relationship between Transparency and Accountability reporting tax area accepted .

When compared results first model regression obtained that income influential Transparency and Accountability towards regional development , whereas in the second model variables interaction Accountability and Transparency No influential significance to development area . With thus variables income can categorized as variables moderation .

Table 4.9 Summary from results research (R)					
Hypothesis		Test results			Information
		t-test	F test	Sig.	
H1	Transparency reporting tax area influential positive and significant exposed development area	1,695		0.095	Rejected

H2	Accountability reporting tax area influential positive and significant to development area	2,585	0.012	Rejected
H3	Variables income is very influential transparency and significance to development area	2,626	0.085	Accepted
H4	Variables income area influential accountability and significance to development area	0.106	0.916	Accepted

Discussion Influence Transparency Regional Tax Reporting on Regional Development Based on results partial test research transparency reporting tax area to development area on can known that t - value amounting to 1,695 with mark significant X1 is $0.095 > 0.05$ so hypothesis First accepted . This means Transparency reporting tax area influential significant to development area in Central Buton Regency . Research results This show transparency influence development area in a way positive so that importance role supervision in maximize transparency reporting tax area to development area in Central Buton Regency . Research results This in line with research conducted by (Centy & Adnan, 2024) namely influence planning transparency and accountability to performance management finance area through supervision as variables moderation which states that transparency give impact significant positive to performance management finance area .

Influence Accountability Regional Tax Reporting on Regional Development Based on Partial Test Results accountability reporting tax area to development area . Analysis results study This show t - value amounting to 2,585 with mark significant $0.012 > 0.05$ so can concluded that there is connection significant between accountability with development area so that accepted . Accountability in various aspect like suitability between implementation responsibility with standard procedures , existence sanctions imposed on error . For identify responsibility to public customized with condition current in the field based on the performance targets that have been set determined . With implementation accountability can become driver main improvement quality performance government . Implementation strict rules about accountability in management finance will push creation organization better governance good and impartial to society . With existence accountability , performance management finance areas in Central Buton Regency can improved in a way significant and sustainable .

Findings results study This in harmony with research , (Faizzatus Solihah et al., 2022) . Namely influence transparency and accountability to management finance village with characteristic trust as variables moderation . Which states that Variables Transparency and Accountability reporting tax area are two keywords For operate something openness and accountability to trust given to the government area . Research This show that Transparency and Accountability that has been determined by the government area Not yet reach information that has been released government area . Research this also shows that income tax area on tax Advertising , Hospitality , Land or Building and restaurant taxes influential significant towards regional development . With thus taxes that have been paid can increase development area That itself . Research results This in line with research conducted by (Centy & Adnan, 2024) , (Faizzatus Solihah et al., 2022) . The people of Central Buton Regency are public districts in general own level more income good . Therefore That No so startling If study This find that income from tax Advertising , Hospitality , Land or Buildings and Restaurants including in category tall and capable increase development area .

Variables Income Can Moderate Transparency Regional Tax Reporting on Regional Development Variables independent (X) has an influence in a way simultaneous to variables dependent (Y). Influence transparency reporting tax region (X1), accountability reporting tax area (X2) and income area as variables moderation (Z). In the analysis simultaneous there is a calculated F of 2.626 with mark significant $0.058 > 0.000$ with degrees freedom the numerator (df1) is 2 and the denominator (df2) is 68, and level significant 5% ($\alpha = 0.05$), then f table value The same with 3.10. Because f count (2.626) < f table (3.10) and the value significant ($0.058 > 0.000$), then the regression model show that simultaneous variables income can moderate transparency reporting tax area against development area .

Analysis results This show that in a way simultaneous , variable income can impact on transparency to development area . This is in line (Faizzatus Solihah et al., 2022) . That explains it that income influence development area so that behavior every government agency influenced by attitude responsibility and transparency in operate assigned tasks government area . In the context of this is responsibility reflect personality and discipline . Significant results in a way simultaneous show that combination between variables income influence transparency to development area . Income area reflect growth something area , while presence transparency give trust to local communities That alone . When both factor This walk simultaneously , then the community in the area the will fulfil his obligations in pay taxes . This is what influences in a way overall so that significant , because existence responsibility Good That both internally and externally external .

Variables Income Can Moderate Accountability Regional Tax Reporting on Regional Development Variables independent (X) Influential in a way simultaneous to variables dependent (Y). Influence accountability reporting tax area (X2), transparency reporting tax area (X1) and income area as variables moderation (Z). In the results analysis in a way simultaneous variable (X2) exists t - value amounting to 1.107 with mark significant $0.272 > 0.05$ shows that variables income can influence accountability reporting tax area to development area , while the calculated t value for variable (X1) is 0.826 with mark significant $0.412 > 0.05$ shows that transparency can influence income area to development area , while the calculated t value for variable (Z) is 0.106 with mark significant 0.916 shows that income area can influence development area .

From the analysis the variables income can moderate accountability reporting tax area to development area so that can influence in a way significant and in the analysis the accepted . This is in line with study (Faizzatus Solihah et al., 2022) . Findings This show that in a way simultaneous variables income can influence accountability to development area , which explains that every element public Honest in every not quite enough responsibility that is entrusted and created awareness for every individual in comply rules implemented by the government area .

CLOSING

Based on formulation problems and data analysis that have been stiffened so researchers get conclusion from study This as following : There are influence absence significant transparency reporting tax area to development area . The majority must corporate tax that has level transparency low shown through awareness , moral attitude towards reporting taxes , and has show improvement in transparency reporting tax area in a way appropriate time and accordingly applicable provision . There is influence absence significant accountability reporting tax area to development area . Although accountability reporting tax area can executed so that give benefit for society . In general simultaneous , variable income can influence transparency reporting tax area to development area . Combination between internal factors (income as variables moderation), and factors external (transparency reporting tax area), (development area) forms impactful synergy real to development area , so that effort improvement transparency will more effective If third aspect This managed in a way integrated . In a way simultaneous , variable income can influence accountability reporting tax area to development area . Combination between internal factors (income as variables moderation), and factors external (accountability reporting tax area), (development area , so that can increase accountability in reporting corporate tax and more effective If third variables This managed with simultaneously .

In every research process scientific , which becomes limitations is something that is not can avoided . Limitations the originate from aspect technical , methodological , and personal factors that influence how far in analyze as well as expand generalization results . In the study this , researcher identify a number of limitations that include namely : Instruments Study Compiled by Researchers Instrument data collection in study This in the form of designed questionnaire in a way independently by researchers with referring to theory and research previously . Although has through validity and reliability tests , questionnaires Not yet tested moreover formerly to respondents with scale small For ensure all question easy understood and appropriate with objective research . This is cause possibility that a number of question Not yet fully reflect the concept you want measured , so that Still There is potential difference interpretation from respondents to content questionnaire . Limited Research

Experience This is experience First for researchers in do research field in a way independent . Because it is still not enough experience , application theory in condition real Not yet Can done in a way maximum . In addition , researchers have not yet dig more Far other possible variables important , but Not yet entered in study This . Limited Research Area Coverage Research This only conducted at the revenue agency area Central Buton Regency and involves must corporate tax as respondents . Conditions and characters special in the area This Can different with other areas throughout Indonesia . Because that , the result study This Not yet Of course valid elsewhere that has condition social , economic , level understanding taxes , and different services .

THANK-YOU NOTE

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