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**The Impact of E-Government Systems and Anti-Corruption Measures on
Provincial Tax Revenue in Indonesia**

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Abstract

Several provincial administrations in Indonesia have significantly used technology. Technological developments are anticipated to enhance the efficiency and effectiveness of governmental operations. Furthermore, technology has the capacity to diminish occurrences of corruption. This results in an increase in provincial income. The objective of this research is to examine the impact of electronic government systems and anti-corruption measures on tax revenue. This study's sample included 34 distinct provinces in Indonesia. This analysis utilizes data from the year 2023. This inquiry using STATA version 17 to do multiple regression analysis. The test results demonstrate the impact of electronic government systems on curbing corruption and generating tax revenue among the populace. The enhancement of electronic government systems and anti-corruption initiatives in a certain area will significantly impact tax collecting increases. The findings of this research may be used by Indonesian provincial governments to enhance their governance.

Keywords

E-Government, Anti-Corruption, Tax Revenue, Provincial

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Endonezya'da E-Devlet Sistemlerinin ve Yolsuzlukla Mücadele Önlemlerinin İl Vergi Gelirleri Üzerindeki Etkisi

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Öz

Endonezya'daki birçok il idaresi teknolojiyi önemli ölçüde kullanmıştır. Teknolojik gelişmelerin hükümet operasyonlarının verimliliğini ve etkinliğini artırması beklenmektedir. Ayrıca, teknoloji yolsuzluk olaylarını azaltma kapasitesine sahiptir. Bu da il gelirlerinin artmasıyla sonuçlanır. Bu araştırmanın amacı, elektronik devlet sistemlerinin ve yolsuzlukla mücadele önlemlerinin vergi gelirleri üzerindeki etkisini incelemektir. Bu çalışmanın örneklemini Endonezya'daki 34 farklı ili içermektedir. Bu analizde 2023 yılına ait veriler kullanılmıştır. Bu araştırmada çoklu regresyon analizi yapmak için STATA sürüm 17 kullanılmıştır. Test sonuçları, elektronik hükümet sistemlerinin yolsuzluğu engelleme ve halk arasında vergi geliri yaratma üzerindeki etkisini göstermektedir. Elektronik hükümet sistemlerinin ve yolsuzlukla mücadele girişimlerinin belirli bir alanda geliştirilmesi, vergi toplama artışlarını önemli ölçüde etkileyecektir. Bu araştırmanın bulguları Endonezya il yönetimleri tarafından yönetişimlerini geliştirmek için kullanılabilir.

Anahtar Kelimeler

E-Devlet, Yolsuzlukla Mücadele, Vergi Geliri, İl

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Introduction

In Indonesia, the problem of corruption has not been resolved. Using the Corruption Perceptions Index, Indonesia has received a score of 37 out of a possible 100 points (Transparency International, 2024). When the score is greater, it suggests that the amount of corruption in the country is lower. On the other hand, a lower score is associated with a larger number of instances of corruption that occur inside any given country. According to the rankings, Indonesia is rated 99th out of 180 countries with a score of 37. This result is lower than the average score for the whole world. In terms of the prevalence of corruption, Indonesia is one of the countries that ranks among the top in the world. If this problem is not addressed in a timely manner, it will have a negative impact on the state's budget. There is a negative correlation between increased levels of corruption and declining tax receipts (Yamen, A., 2021). The compliance of taxpayers is negatively impacted when there is a high degree of corruption (Khaltar, O., 2023). The development of cynicism among taxpayers toward the government leads to a reluctance on their part to fulfill their required tax obligations. The primary source of income for Indonesia is derived from taxes. According to the Central Statistics Agency of Indonesia (2023), taxes take up eighty percent of the total revenue of the government.

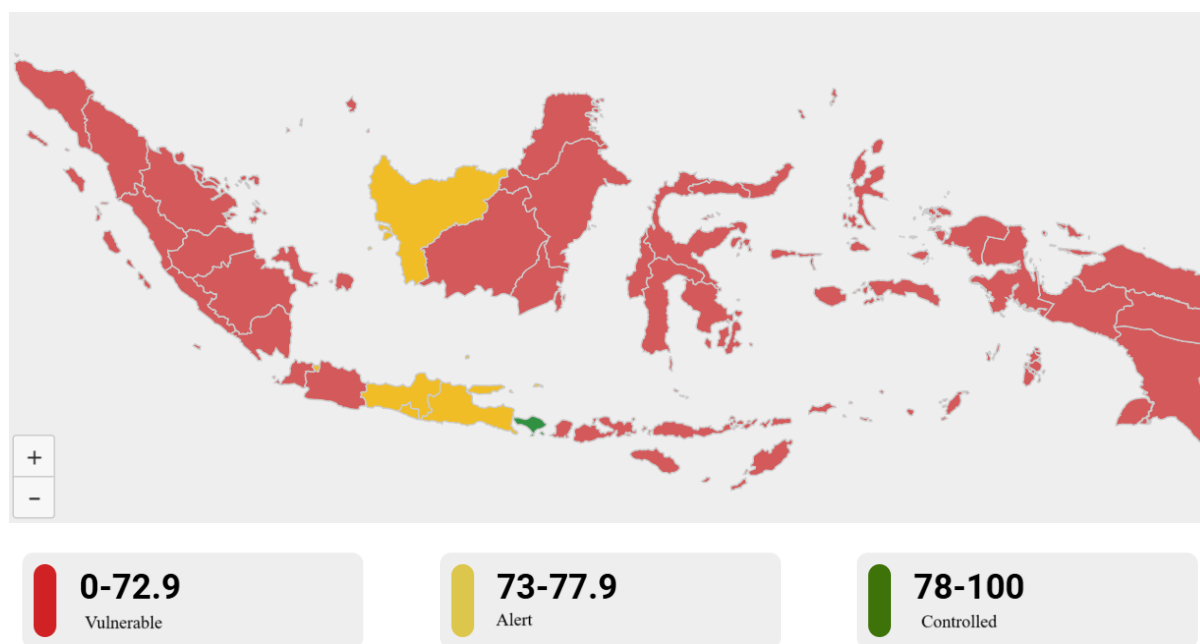


Figure 1 Each Indonesian province's vulnerability and corruption prevention efforts
Source: Jaga.id

Corruption cases in Indonesia transpire at both the national and provincial government levels. According to information from the Indonesian Corruption Eradication Commission on its website, jaga.id, in 2023, just one of the 34 provinces in Indonesia is classified under the green zone. Three provinces are classified in the yellow zone, while the other provinces are designated in the red zone, as seen in Figure 1. Of the 34 provinces of Indonesia, only one province is capable of effectively managing corruption within its jurisdiction. Figure 1 elucidates the value reported by the Corruption Perceptions Index for Indonesia.

In 2018, the Indonesian government, under the Ministry of Empowerment of State Apparatus and Bureaucratic Reform, initiated an e-government system known as the Electronic-Based Government System (EBGS). EBGS was established to achieve clean, efficient, transparent, and responsible government, together with high-quality public services. The use of this method aims to diminish the incidence of corruption cases in Indonesia. Prior research has demonstrated a substantial correlation between the adoption of e-government and the prevalence of corruption (Purnamasari, P., Frendika, R., Amran, N., Nor, M., & Ismail, M., 2022; Zhao, H., Ahn, M., & Manoharan, A., 2021; Jameel, A., Asif, M., Hussain, A., Hwang, J., Sahito, N., & Bukhari, M., 2019; Rustiari, N., 2019). EBGS is a legitimate initiative by the Indonesian government to adapt to the age of information and communication technology (ICT) revolution. The execution of EBGS requires yearly monitoring and evaluation. Consequently, annually, the Ministry of State Apparatus Empowerment and Bureaucratic Reform publishes a report on the present state of EBGS implementation within each Central Agency and Provincial Government. Each Central Agency and Provincial Government will undergo evaluation and get a designation. The predicates are Satisfactory, Very Good, Good, Sufficient, and Insufficient. In 2023, the average province in Indonesia

attained a score of 3, classified as Good. This indicates that many local governments are unable to adopt technology inside their administration.

The author intends to do research on the implementation of e-government, the enforcement of anti-corruption measures, and the generation of tax income. The purpose of this project is to put electronic government to use in the fight against bribery and to investigate the influence that it has on the collection of taxes. There have been other studies that have conducted research that is comparable; nevertheless, this study makes use of a particularly unique combination of elements and data. This study makes use of information obtained from studies about the implementation of electronic government systems, reports concerning efforts aimed at preventing corruption, and statistics concerning the collection of provincial tax income. The sample for the research consisted of 34 different provinces in Indonesia.

1. Literatur Review

Corruption is a significant issue that necessitates attention in several places worldwide. The country's economy may deteriorate if this issue is not promptly resolved (Binaj, I., 2015). Corruption will adversely affect tax collection, as well as the economy. Obaid and Udin's 2020 study indicates that corruption exacerbates the severity of tax evasion. Corruption may diminish taxpayers' trust in the government. Taxpayers might express their dissent towards the government by failing to fulfill their tax duties. Taxpayers who fail to fulfill their duties result in a reduction in tax revenue (Ajaz, T. and Ahmad, E., 2022; Picur, R. and Riahi-Belkaoui, A., 2006).

Khelif, H., and Amara, I. (2019) discovered a substantial correlation between tax revenues and occurrences of corruption in a study including 35 nations. Khaltar, O. (2023) elucidated the findings by examining the correlation among governmental efficacy, regulatory system quality, corruption control, and transparent governance, all of which collaboratively mitigate tax evasion. This study's findings demonstrate that governmental management decisions significantly influence tax revenue. The current federal administration is beginning to align with cutting-edge technological advancements. The government increasingly allocates cash for the development of technology infrastructure, including the execution of e-government initiatives. Gambo, E., Liuraman, Z., Mshelia, A., and Muslimat, A. (2023) assert that the objective of this technical infrastructure is to provide services that are both effective and efficient to the community. Furthermore, e-government may diminish the prevalence of corruption (Purnamasari, P., Frendika, R., Amran, N., Nor, M., & Ismail, M., 2022; Zhao, H., Ahn, M., & Manoharan, A., 2021; Jameel, A., Asif, M., Hussain, A., Hwang, J., Sahito, N., & Bukhari, M., 2019; Rustiarini, N., 2019). E-government may reduce the inherent potential for corruption in manual activities. A different cohort of researchers, Park, C., and Kim, K. (2019), reached same findings. An extensive correlation between e-government and corruption was identified via a study of data from 2003 to 2016 across 214 distinct nations. The increase in tax revenues will be positively impacted by a reduction in corruption levels. On the other side, Basyal, D., Poudyal, N., and Seo, J. (2018) concluded that there was no significant relationship between e-government and corruption.

Priambodo, A., Anwar, N., & Suharno, S. (2024) and Shair, W., Hassan, R., & Iftikhar, R., (2024) Studies indicate that the use of information and communication technology (ICT) via e-government has led to an augmentation in tax revenue. E-government services exemplify the successful use of technology within governmental operations. Kuzey, C., Uyar, A., and Nimer, K. (2024) conducted research of the impact of e-government on tax evasion. This study revealed that a primary objective of implementing e-government is to decrease tax evasion. This research utilizes four proxies for e-government: the long-term vision of public administration, the adaptability of government to change, the supply of online services to citizens, and the establishment of a legal framework for digital commercial services. From 2008 to 2021, Orviská, M., and Ščerba, K. (2023) performed an examination of existing secondary panel data and cross-sectoral data related to EU member states. The results of this study align with the findings of other researchers. Based on the findings of the study, it appears that there may be a relationship between the utilization of e-government and tax avoidance. Furthermore, B. Mititelu, R., and Nişulescu, I. (2023) reached same findings in their study. The government must prioritize the development of e-government to get optimal benefits. To surmount the significant challenges that have arisen, the government must take action. Oye (2013) asserts that the advancement of e-government will be ineffectual if these issues are not addressed.

1.1 Hypothesis Development

E-Government and Corruption

The development of electronic governance is a step that is being taken to reduce instances of corruption. Prior research has established a correlation between e-government and corruption (Purnamasari, P., Frendika, R., Amran, N., Nor, M., & Ismail, M., 2022; Zhao, H., Ahn, M., & Manoharan, A., 2021; Jameel, A., Asif, M., Hussain, A., Hwang, J., Sahito, N., & Bukhari, M., 2019; Rustiarini, N., 2019; Park, C. and Kim, K., 2019). Corruption in governmental activities might be reduced by the use of e-government. E-government makes it easier to carry out activities related to supervision. Consequently, any inconsistency may be found and addressed in a timely manner. As stated in the following, the author provides:

H₁: Evidence that E-Government Contributes to Corruption

E-Government, Corruption, and Tax Revenue

The government's principal concern is the revenue generated via taxation. One of the several strategies used by the government to optimise tax revenue is the implementation of an electronic government system. The e-government system is anticipated to enhance administrative services for the public, resulting in an increase in tax revenue. The government must enhance the administrative system and combat corruption. The government may implement several preventive measures, including risk mitigation and the eradication of activities susceptible to corruption. Research by Khaltar, O. (2023) indicates a correlation between governance and the regulation of corruption and tax revenue. Khlif, H., and Amara, I. (2019) did similar study, revealing a correlation between corrupt behaviours and the volume of tax revenue collected. Research indicates that elevated corruption levels result in diminished tax revenue (Ajaz, T. and Ahmad, E., 2022; Picur, R. and Riahi-Belkaoui, A., 2006). Consequently, the author articulates Hypothesis 2 as follows:

H₂: An Examination of the Impact of E-Government and Corruption on Tax Revenue

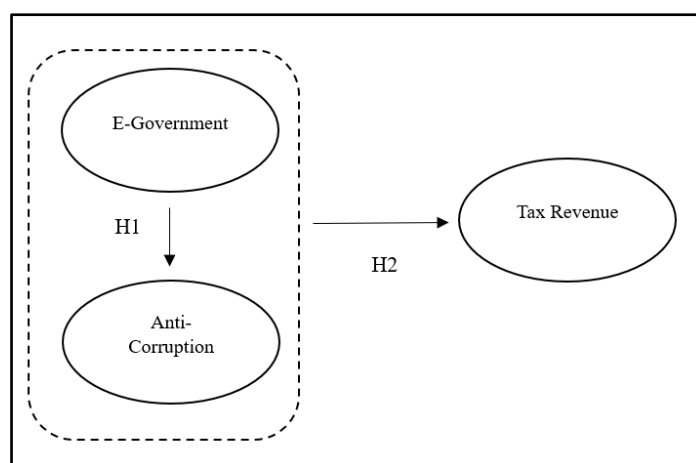


Figure 2 Research model
Source: Processed by the author

2. Methodology

2.1 Data and Variable

Table 1 Data and variable

No	Variable	Definition	Measurement	Source
1	E-Government	Execution of Electronic Government Systems in the Province.	Evaluation scale of 1 to 5. The greater, the superior.	Annual Assessment Report of the Ministry of State Apparatus Empowerment and Bureaucratic Reform www.menpan.go.id
2	Corruption	Corruption Mitigation Initiatives implemented by the Provincial Government.	The evaluation scale ranges from 0 to 100. The greater, the superior.	Annual Integrity Survey Report of the Indonesian Corruption Eradication Commission www.jaga.id
3	Tax Revenue	Provincial Tax Revenue is derived via taxation.	Articulated in Indonesian Rupiah.	Annual Report of the Central Bureau of Statistics of Indonesia www.bps.go.id

Source: Processed by the author

For the purpose of this study, information is gathered from 34 different provinces in Indonesia about the implementation of the Electronic-Based Government System, Corruption Prevention Measures, and Tax Revenue. The reports are derived from annual publications that are distributed by a number of different organisations in Indonesia. The report on the Electronic-Based Government System was sourced from the Annual Assessment Report of the Ministry of State Apparatus Empowerment and Bureaucratic Reform, the report on Corruption Prevention Measures was derived from the Annual Integrity Survey Report of the Indonesian Corruption Eradication Commission, and the report on Tax Revenue was acquired from the Annual Report of the Central Bureau of Statistics of Indonesia. This study uses two independent variables and one dependent variable. The two independent variables are corruption and electronic government. Tax revenue is the dependent variable.

2.2 Analysis Method

Data acquired from several sources will be subjected to regression testing with the STATA Version 17 software. Before doing the regression test, a classical assumption test is performed first. This study utilises classical assumption tests, including the Normality Test, Multicollinearity Test, and Heteroscedasticity Test.

3. Finding

3.1 Assumption Classic Test

Normality Test

Table 2 Normality test result

No	Variable	Obs.	Prob.
1	E-Government	34	0,33806*
2	Corruption	34	0,70570*
3	Tax Revenue	34	0,11895*
Note: * > 0,05			

Source: Processed by the author

A presentation of the results of the normality evaluation may be seen in Table 1. It is common for quality data to be dispersed evenly. In accordance with the results of the normality test, each of the independent and dependent variables had probability values that were more than 0.05. As a consequence of this, one might draw the conclusion that all of the independent and dependent variables have a distribution that is typical.

*Multicollinearity Test***Table 3** Multicollinearity Test Result

No	Variable	VIF	Prob.
1	Corruption	1,57*	0,6386**
2	E-Government	1,57*	0,6386**
Note: *<10, **>0,10			

Source: Processed by the author

A presentation of the findings from the multicollinearity analysis can be found in Table 2. The absence of multicollinearity is a characteristic of an efficient regression model. Each of the independent variables had probability values that were more than 0.10 and VIF values that were less than 10, which indicated that the regression model did not include any instances of multicollinearity.

*Heteroskedasticity Test***Table 4** Heteroskedasticity test

Table 4. Heteroskedasticity test		
No	Variable	Prob.
1	E-Government	0,1014*
2	Corruption	
3	Tax Revenue	
Note: *>>0,05		

Source: Processed by the author

An assessment of heteroscedasticity was performed, and the results are shown in Table 3. A regression model that does not display heteroscedasticity or homoscedasticity constitutes an effective model for regression analysis. Because the computed probability value is 0.1014, which is more than 0.05, it can be concluded that the regression model does not include any heteroscedasticity.

*Descriptive Statistic***Table 5** Descriptive statistic

No	Variable	Obs.	Mean	Std. Dev.	Min.	Max.
1	E-Government	34	3,1855	0,6291	1,91	4,26
2	Corruption	34	69,8779	4,7804	57,19	78,45
3	Tax Revenue	34	9,3647	0,5248	8,5832	10,6386

Source: Processed by the author

Descriptive statistics for each variable are included in the table, which may be seen above. There is a minimum value of 1.91 and a maximum value of 4.26 for the E-Government variable, with an average value of 3.1855, a standard deviation of 0.6291, and a minimum value of 3.1855. Considering these findings, it is clear that there is a disparity in the degree to which different provinces have implemented e-government. This is evident in the fact that one of the provinces earned the lowest value, 1.91, with a predicate of less, and the most outstanding value, which was 4.26, with a predicate of very excellent, both of which were gained by two different provinces. As an additional point of interest, the corruption variable had a mean value of 69.8779, a standard deviation of 4.7804, a minimum value of 57.19, and a maximum value of 78.45. According to these numbers, almost every area in Indonesia is susceptible to engaging in corrupt activities. A clear indication of this may be seen in the presented numbers, which do not demonstrate significant disparities. The average value of the Tax Revenue variable is 9.3647, with a standard deviation of 0.5248, a minimum value of 8.5832, and a maximum value of 10.6386. It is clear from these findings that the average tax income collected by each province is reasonably consistent, except in select regions where there are significant variances.

Table 6 Regression test result

Independent Variable	E-Government	E-Government and Corruption
Dependent Variable	Corruption	Tax Revenue
Constanta	55,328	6,095
Coefficient	4,567	0,3633 and 0,0302
T	4,25	2,52 and 1,59
P-value	0,0002*	0,0003*
R ²	0,3414 / 34,14%	0,3715 / 37,15%
Number of Observation		34
Note: *Significance at the 1% level, **Significance at the 5% level, ***Significance at the 10% level.		

Source: Processed by the author

3.2 Regression Equation

First Regression Equation

$$Y = 55,328 + 4,567 X + e$$

The fixed value of 55.328 indicates that in the absence of the e-Government variable (X), the Corruption variable (Y) will rise by 55.328. The beta coefficient of e-Government (X) is 4.567, indicating that, holding other factors constant, a 1-point rise in variable X results in a 4.567 increase in variable Y; conversely, a 1-point reduction in variable X leads to a 4.567 decrease in variable Y, assuming other variables remain same

Second Regression Equation

$$Y = 6,095 + 0,3633 X_1 + 0,0302 X_2 + e$$

The constant value is 6.095, indicating that in the absence of the e-Government (X1) and corruption (X2) variables, the Tax Revenue (Y) variable would rise by 6.095. The beta coefficient for e-Government (X1) is 0.3633, indicating that, holding other variables constant, a 1-point increase in X1 results in a 0.3633 increase in variable Y; conversely, a 1-point decrease in X1 leads to a 0.3633 decrease in Y, assuming other variables remain constant. The beta coefficient for corruption (X2) is 0.0302, indicating that, holding other variables constant, a 1-point increase in X2 results in a 0.3633 increase in variable Y; conversely, a 1-point decrease in X2 leads to a 0.3633 decrease in variable Y, assuming other variables remain constant.

3.3 Hypothesis Testing

The P-value that is obtained from the simple and multiple regression analyses that are shown in Table 6 may be used to evaluate the partial or simultaneous effects that are associated with the variables that are independent and those that are dependent. A P-value of 0.0002 is connected with the relationship between e-Government and corruption. The fact that this value is lower than one percent suggests that Hypothesis 1 is correct. eGovernment has a significant influence on the level of corruption that exists. A P-value of 0.0003 is found for the variables of e-Government, corruption, and tax revenue. The fact that this value is lower than one percent suggests that Hypothesis 2 is correct. Corruption and electronic government both have a significant influence on tax revenue. The value of the R2 statistic indicates the degree to which the independent variable is responsible for the variance in the variable that is being depended upon. In the first examination, the R2 score that was reported was 0.3414. It is possible that 34.14 percent of the influence of e-Government on corruption may be explained. During the second test, the value of R2 that was obtained was 0.3715. A total of 37.15 percent of the variation may be attributed to the influence that e-Government and corruption have on tax revenue.

3.4 Discussion

The results of the hypothesis testing using simple regression reveal that there is a significant influence that e-Government has on political corruption. The establishment of a government system that is based on electronic communication throughout all 34 provinces in Indonesia has an influence on their ability to fight corruption. There seems to be a positive association between the two, according to the results of the test. Therefore, it is possible to draw the conclusion that the Electronic-Based Government System has a stronger impact on the prevention of corruption in proportion to the degree to which it is implemented successfully. Bali is one of the

provinces that has received the highest scores for its ability to prevent corruption. With a score of 78.45, Bali was able to successfully avoid corruption. Within the whole of Indonesia, this province is the only one that is categorized as a green zone. It is essential that this be done in order to successfully deploy an electronic-based government system. The implementation of the electronic-based government system was given a score of 4.07, which indicates that Bali enthusiastically supports the adoption of the system. On the other hand, the province that had the lowest grade for its ability to combat corruption also had the lowest value for its electronic-based government system. This sample provides further evidence that the results of the test using STATA version 17 are accurate. In light of these findings, the Indonesian government need to strengthen the Electronic-Based Government System in every province in order to reduce the number of instances of corruption. This methodology, which has been tested and may be further enhanced in its implementation, is not the sole method for reducing instances of corruption; nonetheless, it is one of the strategies that has been tested. The results of this study are corroborated by prior research, which identified a relationship between e-Government and corruption (Purnamasari, P., Frendika, R., Amran, N., Nor, M., & Ismail, M., 2022; Zhao, H., Ahn, M., & Manoharan, A., 2021; Jameel, A., Asif, M., Hussain, A., Hwang, J., Sahito, N., & Bukhari, M., 2019; Rustiari, N., 2019; Park, C. and Kim, K., 2019).

An examination of the influence that e-Government and corruption have on tax income was the subject of the second study, which was a multiple regression test. The results of the test reveal that e-government and corruption have a significant impact on the amount of money collected in taxes. This influence has been proved to be helpful in nature. The boost in tax revenue will be of greater significance in proportion to the degree to which the Electronic-Based Government System is implemented with greater efficiency. The results suggest that in order for the government to improve tax collection, it must simultaneously prioritize the optimization of the Electronic-Based Government System and fight corruption at the same time. It is imperative that the government take action to strengthen the Electronic-Based Government System and reduce instances of corruption, given that taxes significantly increase the amount of money collected by the state. The province of Jawa Tengah is a highly excellent province that excels in all three of these attributes. Jawa Tengah has received the highest rating in Indonesia for the implementation of the Electronic-Based Government System, which is a laudable achievement. It is among the provinces in Indonesia that have the highest tax revenue, in addition to having a solid score for the prevention of corruption, which is only surpassed by Bali. The findings of this study are consistent with those of previous studies that have shown a connection between the influence of corruption on tax revenues and the governance of the government (Khaltar, O., 2023; Ajaz, T. and Ahmad, E., 2022; Khlif, H., and Amara, I., 2019; Picur, R. and Riahi-Belkaoui, A., 2006).

Conclusion

The purpose of this study is to investigate the impact that e-Government has on the enforcement of corruption, as well as the synergistic effect that e-Government and corruption enforcement have on the total tax collections in Indonesia's 34 provinces. It is clear that e-Government has a substantial impact on corruption, as shown by the conclusions of basic regression analysis and the data acquired from a large number of institutional reports in Indonesia in the year 2023. In addition, the findings of the multiple regression analysis suggest that elements such as e-Government and corruption have a substantial impact on the amount of money collected in taxes. When it comes to the enforcement of corruption, provinces that have high e-government adoption ratings also often have high corruption enforcement metrics, and vice versa. There is a correlation between provinces that have high values in both measures and considerable tax revenue, and vice versa. According to the findings of the research, in order to increase tax collections, provincial governments need to strengthen their commitment to the implementation of the Electronic-Based Government System and strengthen their anti-corruption activities. It is imperative that the government make improvements to the infrastructure in order to support a government framework that is driven by technology. If this method is effective, it may be possible to improve the prevention of corruption, which would result in an increase in the amount of taxes collected.

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