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Tax Collection Philosophy: The Fiscal Sociology Dynamics in the History of Nusantara

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Abstract. *This study aims to analyze the application of taxes in several civilizations in the archipelago by using a fiscal sociology perspective. This study analyzes the background of tax collection and the use of the funds, by identifying the existence of Modernization Dimension, Elite Dimension, and militaristic theory as elements of the fiscal sociology view. The literatures of taxation implementation history were analyzed in history to answer the question. The research begins by identifying the traditional period, the colonial period, the independence period, and the modern period as the last period. The results show that the application of tax collection in Nusantara from time to time shows the dynamics of the fiscal sociology perspective. Tax collection with the Elite Dimension background occurred in the traditional period, namely during the Majapahit, Ancient Mataram, and Ancient Bali kingdoms. As for the Dutch, British and Japanese colonialism, there was a change in which taxes were collected based on the Elite Dimension and Militaristic Theory. Furthermore, starting from the Indonesian independence to the present, taxation is levied against the background of Modernization Dimension.*

Keywords: *Fiscal Sociology Perspective, Historical Analysis, Tax Application, Tax Use, Tax History.*

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Abstrak. Penelitian ini bertujuan untuk menganalisis penerapan pajak pada beberapa peradaban di Nusantara dengan menggunakan teori sosiologi fiskal. Penelitian ini menganalisis latar belakang pemungutan pajak serta penggunaan dana pajak, dengan mengidentifikasi adanya teori modernisasi, teori elit maupun teori militeristik sebagai elemen dari pandangan sosiologi fiskal. Analisis data dilakukan dengan pendekatan deskriptif kualitatif, dengan berbasis pada literatur-literatur sejarah. Penelitian dimulai dengan mengidentifikasi masa tradisional, masa kolonialisme, masa kemerdekaan, dan periode modern sebagai periode terakhir. Hasil penelitian menunjukkan bahwa penerapan pemungutan pajak di Nusantara dari waktu ke waktu menunjukkan dinamika teori sosiologi fiskal. Pemungutan pajak dengan latar belakang elit teori terjadi pada masa tradisional yaitu pada zaman kerajaan Majapahit, Mataram Kuno serta Bali Kuno. Adapun pada masa kolonialisme Belanda, Inggris dan Jepang, terjadi perubahan dimana pajak dipungut dengan latar belakang teori elit serta teori militeristik. Selanjutnya mulai masa kemerdekaan hingga saat ini, perpajakan di Indonesia dipungut dengan latar belakang teori modernisasi.

Kata kunci: Perspektif Sosiologi Fiskal, Analisis Historis, Penerapan Pajak, Penggunaan Pajak, Sejarah Pajak.

Introduction

Taxes play an important role in various aspects, from economic, political and socio-cultural. Tax revenue enables the government to supply public goods and services to help, preserve the economic system and fueling the economic activities (Stoilova, 2017; Yew et al., 2014). Therefore, the result of tax revenue has a significant part in sustainable economic development and in the financing of social programs and investments in infrastructure (Ibrahim et al., 2015; Rukmini, 2016). Tax collection was known by Indonesian people prior to European and Japanese occupation (Direktorat Jenderal Pajak, 2011). The public paid tribute to the collection of coercive tax forms, and the difference is that tribute was provided to the King as an offering (Direktorat Jenderal Pajak, 2011). During that time, the King was considered as a representative of God, and the King was influenced by what happened in the community (Direktorat Jenderal Pajak, 2011).

The previous study discussed taxation during the Majapahit Kingdom, the Ancient Mataram Kingdom, and the Betawian tribe. Al-Mustashfa (2017) discussed the tax analysis of the Majapahit kingdom, which could be seen in terms of the well-being of the regional community during the period of autonomy. At the same time, in the days of the Ancient kingdom of Mataram, they turned their attention to the administrative aspects of tax accounting (Lutfillah and Sukorharsono, 2013). Other research also explained the history of Betawian accounting practices during the Dutch colonial era in the terms of power and knowledge (Foucauldian perspective) (Budiasih et al.,

2018). Then, in this study, the author will pay attention to tax developments in various civilizations in Nusantara by using a fiscal sociology approach.

Sociology of fiscal policy has an important impact on taxes. Mumford and Cowan (2019) stated that "*Fiscal sociology could be described, very broadly, as a theoretical, sociological study of tax formation*". According to Martin, K.Mehrota and Prasad (2009), Schumpeter was convinced that "*fiscal sociology reflects his conviction that tax policy enjoyed a special theoretical status, because tax policy more than any other policy might shape the direction of social change*". Fiscal sociology was coined by economist Joseph A. Schumpeter, who raised the designation from Rudolf Goldscheid to put forward as a science that would increasingly go beyond limited science and unite economic studies with the study of history, politics, and society (Martin et al., 2009).

Previous studies have focused only on a particular realm, aspects of public interest, administrative aspects of taxation, and aspects of power and knowledge. However, these studies will analyze the tax journey, which could explain how different funds use the tax. It will also take part in various developments in the social state in the economic, political, and socio-cultural aspects of each period. This study is related to the term fiscal sociology policy using three theoretical methods namely Modernization Dimension, Elite Dimension, and Militarist Dimension. Furthermore, learning back to the tax history is relevant. It is because the past experiences of tax collection continue to evolve in the modern context (Frecknall-Hughes, 2014). The tax regulations also intertwined with the current constitutional law (de Cogan, 2020).

The story permeated the tax collection in Indonesia and continued to develop immediately. For this reason, the researcher begins to analyze from the beginning of the ancient period (Traditional) of Javanese to focus on the Kingdom of Majapahit, the Ancient Kingdom of Mataram, and the Ancient Balinese. The author analyzes the period of Colonial rule divided into three periods, namely the Netherlands, Great Britain, and Japan. In the last period, this study analyzes tax in the (modern) period of reform. This study contributes to the historical understanding of taxation in Indonesia. This study would also help the authority in developing the regulation, by considering the tax collection philosophy.

Literature Review

Taxation Background

The application of taxes in Nusantara has different backgrounds from time to time. Sri Mulyani Indrawati as Minister of Finance said that taxes were paid by societies to the state for the welfare of them (Kementerian Keuangan, 2017). It differs from in the ancient times, when kings of Nusantara collected taxes or tributes from the society to support his kingdom, including for operational activities of the kingdom, building and maintaining infrastructure, and organizing religious events (Mohamad, 2018). Taxes were also developed in other continents. Ancient China, Arab, Greece, Egypt, India and Athens implemented tax as part of their complex finance system to support their

political, economic, social and cultural development, as well as to redistribute the wealth (Allen, 1997; Ezzamel, 2002; Hao et al., 2021; Ikromjon, 2020; Jia, 2019; McCannon, 2017; Olivelle, 2020; Tridimas, 2020; VerSteeg, 2021). While in ancient India and Turkey, taxes were used in aspiring their religion (Pagel, 2017). Tax able to affect the economic activities at each stage of any contries' development (Islahi, 2015; Kaparova et al., 2021). The tax administration practices were also implemented to provide detailed information about tax payer and taxable resources (Coşgel, 2004; Shukla, 2021). On the other hand, tax was also implemented as the payment to the queen (Tingle, 2020).

Modernization Dimension

This study uses three theoretical methods of fiscal sociology policy to discuss the application of taxes in Nusantara. First is the Modernization Dimension proposed by Erwin R.A Seligman (Martin et al., 2009). This theory explained that the development of taxation and democratic systems will be encouraged by the modernization of the economic system (Prastowo, 2015). On the other hand, economic development depends on the quality of the taxation system (Prastowo, 2015; Rambe and Febriani, 2020).

Modernization Dimension tries to explore how economic development could encourage the formation of modern taxation. According to Martin, K.Mehrota and Prasad (2009), Seligman stated the classic and most categorical declaration that "*Fiscal conditions are always an outcome of economic relations*". Low taxes collection owned by countries tend to be included in these societies and those are particularly in the form of goods for instance as part of yields rather than in cash (Martin et al., 2009). The existence of new types of taxes are gradually created by market growth and the development of industrial production. Treasure and a larger excess available for tax are magnified by economic growth.

Elite Dimension

Following this, the second theory used in this study is Elite Dimension. Italian economist Amilcare Puviani affected this theory, and then James Buchanan and Gordon Tullock developed it (Prastowo, 2015). The theory defines taxes as important because it concerns the government's need for financial development and public spending. The elite hegemony argues that the democratic process resulting in citizen approval of elite policy is based on this approach. Even though eventually, space for corruptions and rents seeking are created by this policy.

Elite Dimension describes why citizens agree to pay taxes in the interests of the rulers. The major belligerence of interest between rulers and subjects were described by advocates of Elite Dimension (Martin et al., 2009). Citizens' finance could be wholly used unfairly by leaders with tax policies designed by them to manipulate their beliefs.

Militarist Dimension

The last theory used to discuss the application of tax through fiscal sociology is the Militarist Dimension. Joseph A. Schumpeter pioneered Herbert Spencer's thoughts, German and Austrian theorists inspired this theory in the early twentieth century (Prastowo, 2015). The inter-state competition that encourages conquest through the military leads to the Militarist Dimension. Consequently, the state also has the legitimacy to collect taxes as a source of financing.

This theory arises because of the increased cost of war between countries. The theory known as Militarist Dimension because the military competition and taxation went hand in hand was maintained by the scholars (Martin et al., 2009). In the long run, all surviving states to converge on efficient and productive tax systems were forced by militarist competition, and those tax systems, in turn, emerged to the militarization and bureaucratization of society.

The Concept of Nusantara

This study uses fiscal sociology perspective through those three theories to analyze how the application of the tax collection in Nusantara is. The meaning of the term Nusantara comes from the ancient Javanese language, namely *Nusa* means island and *Antara* means relationship, therefore Nusantara means a series of islands (Yunani, 2016). Furthermore, Indonesia is geographically located between two continents, Asia and Australia and two oceans, namely the Indian Ocean and the Pacific Ocean, which are the most dynamic regions in the arena, both economically and politically (Soemarmi and Diamantina, 2019; Scott, 2019).

Previous Study of Each Periods

This study will begin by analyzing the Ancient Javanese period that focuses on three kingdom periods, namely the kingdom of Majapahit, the kingdom of Ancient Mataram, and the Ancient Bali period. Al-Mustashfa (2017) explained that during the Majapahit kingdom, tax as a form of submission to the ruler in the form of caste was recognized by societies. Research by Lutfillah and Sukoharsono (2013), and Munawar (2020) examined that in the ancient Mataram kingdom period besides societies paid taxes (*drawya haji*), community service was done by them for the King or the kingdom who obliged it. Budiasih (2014) and Arta (2019) found that during the Ancient Bali period, tax was the biggest input for the kingdom to be able to finance all of its output.

While in the Colonial periods, which were divided into three periods, namely the Dutch colonial period (VOC), Japan, and British. The Dutch colonial period (VOC) was the longest occupation period in Indonesia, so that this period had an important influence on taxation in Nusantara. During the British occupation, the period led by Raffles, tax was known as Land rent (a tax on land rent) (Wahid, 2017; Subroto, 2019). Whereas during the Japanese occupation, taxes managed by the ranks were used as war financing (Farouq, 2018; Perdana, 2020)

Furthermore, this study also analyzes taxes in the Indonesian independence period. Farouq (2018) found that in the Republic of Indonesia's independence period, most types of taxes were maintained and applied from the Dutch colonial period. That is in order to increase the source of state revenue and adjust to the economic development of the society.

The time of tax reform became the last section discussed in this study. Bawazier (2011) stated that the tax reform period began in 1983 with the implementation of self-assessment principle, value added tax and reduction of Income tax rate. After ten years, improving the tax laws and creating some new tax legislation were continued in 1994 and 1997.

Research Method

This research is classified as a type of qualitative research with literature research methods. It is used to analyze several events that occurred in the past relating to taxes in Nusantara by using various literature data. The type of data collection uses secondary data, including relevant books, historical literature, regulations, and previous studies.

At the same time, those data will be analyzed by the qualitative descriptive analysis method. The analysis technique used in this study is qualitative data analysis. Qualitative data analysis is inductive in nature, which is an analysis based on data obtained, then being developed into a certain relationship pattern or becoming a hypothesis (Anggito and Setiawan, 2018). According to Usman and Akbar (2008), the qualitative analysis technique is divided into various stages as follows :

1. Data Collection

This study collects data through documentation to explore various information related to events that occurred in the past relating to taxes in Nusantara. Documentation is used to analyze data such as historical literature containing government, socio-economic activities, the application of taxes, and other data related to the background of tax collection in each period. Data sources are obtained from relevant books, historical literature, regulations, and previous studies. The data used is data about how the application of taxes in the three eras occurs each time.

2. Categorize the data or Coding

The coding process will also be used in this stage by identifying several facts from each period. Data will be chosen to clarify and focus more on the application of taxes for each period. How to classify data is to look for keywords in statements or sentences that describe the application of tax collection at each period. Then, classify them into types of theories based on the characteristics of each fiscal sociology perspective.

Each period contains data that explains how the policies or regulations apply in the use and application of tax collection results. Afterwards, the period will be described through reference data relating to tax collection at that time. Then, the writer looks for keywords or sentences that can be classified into the application of Fiscal Sociology perspective, namely Modernization Dimension, Elite Dimension, and Militarist Dimension. If there are two to three theories in the classification, then the period's classification is based on one leading theory that most dominates in that period. The dominant theory is shown through the background of taxes used at that era which indicates only one dimension directed and centered.

3. Identify the patterns and connections within and between categories

Following this stage, the researcher will begin to recognize patterns by linking categories. The patterns contain the relationship between the application of taxes from each era with the characteristics of the fiscal sociology perspective. This pattern will help researchers to explain and determine whether there is an indication of fiscal sociology perspective in each period.

The data will be used to identify based on three theories of fiscal sociology, which are Modernization Dimension, Elite Dimension, and Militarist Dimension. The application of taxes in Nusantara has different backgrounds, therefore this study uses three dimensions that are able to show the dynamics of the application of the fiscal sociology perspective from time to time. Besides, Modernization Dimension, Elite Dimension, and Militarist Dimension can explain about the social aspect related to fiscal sociology perspective in each era.

4. Data Display

In this stage, the data display contains information based on the results that have been found in the previous processes to answer these research problems. The data will be presented descriptively in systematic sentences related to the tax implementation in each period, based on the theory of fiscal sociology.

5. Conclusion or Interpretation

At the last stage, the data will be concluded regarding the trends of applying tax from time to time, based on three theories of fiscal sociology.

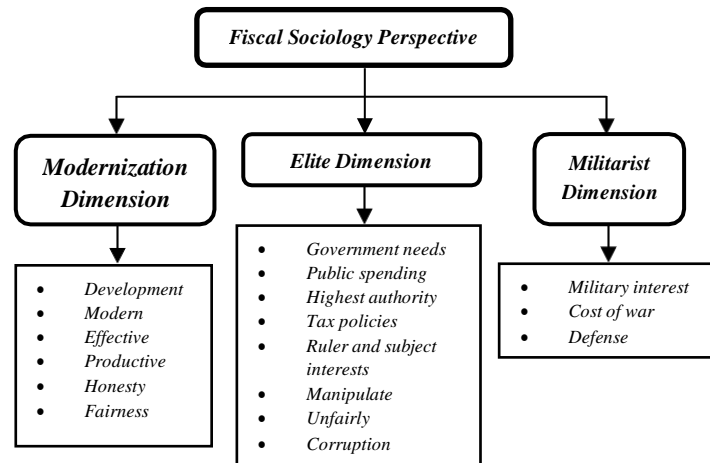


Figure 1 Keywords of Fiscal Sociology Perspective

Results And Discussion

The Ancient of Javanese (Traditional)

Kingdom of Majapahit (1293-1527)

The Majapahit Kingdom was one of the largest Hindu-Buddhist kingdoms in Indonesia, with extensive territory. It was founded in 1293 - 1527 AD and the first king was controlled by Raden Wijaya on November 10, 1293 (Adji and Achmad, 2014). Majapahit was derived from the *Maja* fruit which had a bitter taste. The background of the establishment was generated by the Jayakatwang insurgency, which led to the collapse of Singasari (Abimanyu, 2014). Twelve kings directed the Majapahit kingdom and succeeded in reaching the culmination of glory during Hayam Wuruk from 1350 to 1389 (Adji and Achmad 2014).

Economic activity was divided into three, namely production, distribution, and consumption. During the Majapahit era, the community acquired economic production from six activities, namely agriculture, plantations, forest use, animal husbandry, hunting, and handicrafts (Supratikno, 2011). The distribution mechanism of these products is divided into three groups, namely trade, taxes and tribute, and giving ceremonies. Meanwhile, the community performed consumption activities such as constructing and maintaining public facilities, financing royal employees, royal events, and lifestyle.

The application of taxes is one of the factors closely related to the economic activities of the Majapahit Kingdom. Land taxes and indirect taxes on merchandise had been comprehended by the society (Al-Mustashfa, 2017). Agricultural taxes and plantation taxes (*kebwan kbuan*) were levied by the kingdom on the farmers because these taxes turn into a considerable income (Rosyid and Anwari, 2008). Production taxes and trade taxes, a significant source of income, were regulated by the King, such as the tax levied on spice commodities for those traversed through Java (Abimanyu, 2014). Meanwhile, the industrial sector also provides the kingdom's financial revenue from the determined industrial production taxes (Rosyid and Anwari, 2008). The king's policies were implemented to make sure the tax accountability during Majapahit kingdom (Anto and Nuraini, 2020) Majapahit was also implement various taxes to support its purpose to expand their territory as well as unite the communities across archipelago (Rosyina, 2014).

The implementation of taxes is an integral part of society in Majapahit. Taxes submitted to the authorities in tribute from agricultural products and taxation of trade goods (Al-Mustashfa, 2017). Tribute of individuals and groups were classified as the obedience king of a region in caste, and it was the arrangement of tax collection in most of the kingdom period in Indonesia. As a reminder, the King or ruler provided security services and explanations to the society.

Through the application of taxes, kings or rulers used it in several approaches. More significant taxes were collected for regional or royal economic importances, fund local government administration, and support the kingdom's territory and power (Al-Mustashfa, 2017). Kings or rulers applied tax collection to construct the territory's economy since the King's position represented the gods who handled the highest authority and were involved at the top of the royal hierarchy. Further, society paid taxes in tribute at particular periods, such as religious rituals, palace festivities, and reception of central authorities visiting villages (Supratikno, 2011).

The description above concluded that the application of taxes indicates the application of Elite Dimension according to Fiscal Sociology. Elite Dimension is seen based on applying significant tax focused on the economic interests of the kingdom in executing the government. Taxes collected submission to the ruler in caste reflects an indication of Elite Dimension. It is because the King or ruler collects taxes referred to the ruler's interests and the people. The King's role is recognized as the holder of the highest authority who controls all government affairs in applying taxes. Therefore, taxes are used to develop the economy of their territory.

Besides that, the application of taxes during the Majapahit era did not show any indication of Militarist Dimension and Modernization Dimension. Elite Dimension is the leading theory that dominates the application of taxes because it focuses on the economic interests of the kingdom in carrying out the government. Meanwhile, the reference data does not indicate taxation motivated by the motives of Militarist Dimension and Modernization Dimension.

Kingdom of Ancient Mataram (8 AD – 10 AD)

The Ancient Mataram Kingdom or the Medang Kingdom was large and thriving on the island of Java. The Medang Kingdom was separated into two, namely the Kingdom of Medang in Central Java (the eighth century) and the Kingdom of Medang in East Java (the tenth century) (Abimanyu, 2014). It was established by Ratu Sanjaya or Rakai Mataram in Central Java (Santiko, 2015). The Ancient Mataram, also called Medang Kamulan, appeared from Mataram (Abimanyu, 2014). Wangsa Sanjaya and Wangsa Sailendra (for the Central Java period), and Wangsa Isana (for the East Java period), were three dynasties in power in the kingdom. In 929 AD, because the Ancient Mataram Kingdom was devastated by Mount Merapi's eruption, Mpu Sindok relocated the Mataram Kingdom's capital from Central Java to East Java.

The Ancient Mataram Kingdom had several income resources to support the economy. The kingdom is located close to the *Brantas* river and the *Bengawan Solo* river, which are important influences in the trade route (Widiah, 2018). The territory of this kingdom had fertile land for farming located on the mainland of the *Brantas* River and the slopes of *Penanggungan* mount. According to the inscription data, the royal revenue was generated by volunteer labor (*buat haji*), trade and handicraft taxes, and fines for criminal acts (*sukha dukkha*) (Lutfillah and Sukorharsono, 2013). Then, the privilege of organizing labor for public interests, such as building temples, roads, and dams, was named volunteer labor, also known as *gaway haji* or *buat haji* (Maziyah, 2010). *Sukha dukkha* was also named violence, and a violation contains disruption to the provisions of *sīma* and criminal events in the *sīma* area (Lutfillah, 2014).

The King applied taxes as the largest source of income for this kingdom. Agricultural tax, land tax, trade tax, and handicraft tax were paid by society in the Ancient Mataram era (Lutfillah and Sukorharsono, 2013). The King accumulated tax on agricultural products and annual taxes paid in crops (Supratikno, 2011). The Song Dynasty data stated, "*residents must pay one-tenth tax on their land, while the Paleparian inscription in 906 AD states that every piece of land is subject to a tax of 6 dharana silver*" (Lutfillah and Sukorharsono, 2013). Power holders received land tax payments for their salaries, and if the land was modified into *sīma*, the tax was paid to the receiver of the *sīma* or tax-free area rather than the power holder (Widiah, 2018). Royal employees had been earning wages from taxes, but they still demanded more or accepted bribes from taxpayers (Lutfillah and Sukorharsono, 2013).

During the Ancient Mataram period, the King collected trade taxes and crafts taxes significantly in the kingdom's entry. New regulations regarding the maximum amount of taxable trade were implemented by the King (Maziyah, 2010). If the total amount of merchandise exceeded the maximum limit, the remainder was taxed (Lutfillah and Sukorharsono, 2013). *Sīma* area determination eliminated the source of royal revenue, and the receiver was substituted for the area itself (Maziyah, 2010). However, the kingdom was profited by implementing new regulations since the tax collected for every trade transaction in the markets.

The determination of *sīma* influenced the application of taxes in the Ancient Mataram era. Rulers granted a territory exemption from royal obligations in taxes defined as a *sīma* area (Maziyah, 2010). A territory had *sīma* status bestowed by the King with particular privileges. A rice field, a garden, a village or several villages, a park, or even a forest, classified into a *sīma* area (Lutfillah, 2014). One-third of the *sīma* region's earnings were received by the King, the remaining two-thirds belonging to the *sīma* region. That region was also a crucial territory for the King, thus it required a law book used to prosecute those who violated the King's rules (Maziyah, 2010).

Thus, the *sīma* area had a significant impact on taxes in the ancient Mataram era. If the area was not recognized as a *sīma* area, the tax revenue was allocated to royal officials who earned salaries from the kingdom once managed (*drawya haji*) (Lutfillah and Sukorharsono, 2013). Meanwhile, the *sīma* area's taxes were utilized for religious buildings, such as the cost of religious events, *bhatara* worship ceremonies, and sacred buildings maintenance (Lutfillah, 2014).

The taxation explanation above concluded that this period indicates the application of Elite Dimension according to Fiscal Sociology. It is seen from tax collections focused on the interests of the King and royal officials. Elite Dimension shows that leaders design their tax policies or regulations to manipulate the community's beliefs. It explains that the King had the right to participate in obtaining a portion of the tax collection and making his own rules or policies in applying taxes. During the Ancient Mataram era, tax collectors committed tax fraud from tax collection, and it reflected the concept of Elite Dimension.

Therefore, taxes during the Ancient Mataram period did not indicate Militarist Dimension and Modernization Dimension. Elite Dimension is the leading theory that dominates the application of taxes during this period. Taxes focused on the King and the royal officials' interests, which often led to tax fraud or corruption resulting from tax collection. Meanwhile, the reference data does not show that the application of taxes was motivated by the motives of the Militarist Dimension and Modernization Dimension.

The Ancient of Balinese (9 AD - 15 AD)

Bali began to enter historical times with the ancient Balinese period led by several kings. The ancient Balinese kingdom was founded in the 9th - 15th century AD, and the first king to rule was Sri Kesari Warmadewa from the early 10th century to the early 11th century AD (Laksmi, 2016). In ancient Bali, the King was 25 people, and one of the most famous kings in Bali and Java was *Dharmma Udayana Warmmadewa* (Achadiati, 1988). However, with the end of the reign of King Asta-Asura-Ratna-Bumi Banten, Majapahit entirely ruled Bali. Several centuries later, various kingdoms developed in Bali, such as in Gianjar, Megawi, Tabanan, Karang Asem, and Buleleng.

The economic activities of the people in ancient Bali depended on the agricultural and trade sectors. The number of irrigation canals or baths proved that agriculture was

significantly developed (Achadiati, 1988). During the ancient Balinese period, goods traded in the market can be divided into three groups, namely daily necessities, goods produced by craftsmen, and livestock (Marzuki, 2016).

Besides agriculture and trade, ancient Bali also had several other sources of income to encourage the kingdom's economy. Ancient Bali was financed by several revenues such as tributes, land or building taxes, trade or purchase taxes, business taxes, and fines for all criminal acts imposed in court proceedings (Karmatriani et al., 2018). These imply ownership or belonging to the King and were known as *drwyahaji*. The authority possessed by the King causes the King to have the right as a regulator of the kingdom's territory, including some of the results of the people's efforts, especially in the form of materials that must be submitted to the King (*drwyahaji*) (Laksmi, 2016). Among all these sources of income, taxes were the highest income in the treasury of the ancient Balinese kingdoms (Karmatriani et al., 2018).

In ancient Bali, the King applied several types of taxes to society. This kingdom levied taxes on agricultural land according to the type of land, land area, and soil fertility level (Budiasih, 2014). The subject of tax on agricultural land is land with income, such as *huma* or *uma* (wet rice fields), *parlak* (dry rice fields), *mmal* (dry fields), and *kbwan* (gardens). Then, the King imposed taxes on agricultural products (rice, secondary crops, fruits, etcetera), livestock, and fisheries. Artisans and traders paid taxes on goods sold and produced.

The income from extensive tax collections was used to finance the needs of the kingdom. Royal spending, such as salaries of royal officials, maintenance of the royal palace, defense and security of the kingdom, and other expenses for the King's needs, were financed by tax revenues (Budiasih, 2014). Further, tax income assisted the development of infrastructure in the community such as sacred buildings or temples, markets, roads, baths, graves, etcetera.

According to the explanations above, the application of taxes indicates applying two theories of Fiscal Sociology, namely Elite Dimension and Militarist Dimension. An indication of Elite Dimension is seen from the results of tax collections focused on the interests of the King and royal officials. The proceeds from tax collection are also used to build kingdoms and public facilities such as building roads, markets, baths, cemeteries, etcetera. Elite Dimension shows that the King holds the highest power in regulating taxation by making his policies and regulating the taxation mechanisms.

The application of taxes in ancient Bali also shows indications of the Militarist Dimension. The Militarist Dimension explains that there is a use of taxes related to war, and it is shown in the results of tax collections used for the defense and security of the kingdom. However, it concluded that the application of Elite Dimension is the leading theory that dominates the application of taxes in this period. The taxes focused on the King and the royal officials' interests and the development kingdom and public facilities. Meanwhile, the reference data does not show taxes in the ancient Balinese period, which was motivated by the Modernization Dimension motif.

Colonialism Rule

The Dutch (1600-1942)

The Dutch colonial period was the most extended period of occupation in Indonesia. Dutch colonialism in Indonesia took place from 1600-1942 (Farouq, 2018). The primary mission of the Netherlands was to monopolize the spice trade (Subroto, 2019). The Dutch trading groups established a trading partnership in Indonesia called the VOC (*Vereenigde Oost Indische Compagnie*) on March 20, 1602 (Subroto, 2019). In 1808, Louis Napoleon sent Marshall Herman William Deandels as Governor-General in Batavia (1808-1811) and used Java as a fortress to ward off Britain.

Deandels performed various matters that brought changes and impacts for Indonesia. He mobilized forced labor which in principle is labor taxation for all things, both trade and government, in all branches (Subroto, 2019). Thousands of Indonesians were organized by Deandels to construct highways along the island of Java from Anyer to Panarukan to facilitate the movement and mobility of troops (Widiarto and Kartosudjono, 2000). Besides, a collection system was implemented by Deandels, where agricultural products, then accumulated and dispatched to Europe (Subroto, 2019).

Then, the Dutch government implemented a Cultivation System that affected the lives of the people in Indonesia. In 1830, a *Cultuurstelsel* regulation known as the Cultivation System was issued by Governor-General Johannes Van Den Bosch (Sondarika, 2015). It was a tax collection at a minimum of 20% of village land to cultivate export crops, such as coffee, sugar cane, and *tarum* (Subroto, 2019). The main objective of applying the *Cultuurstelsel* system is to satisfy or cover the government's treasury and the budget deficit (Sondarika, 2015). The *Cultuurstelsel* System influenced the emergence of the money economy in the countryside, and the community paid land taxes (land rents) with money introduced by Raffles (Maslahah and Hidayat, 2016). In advance, the traditional economic activities of the community gradually recognized the money economy through the commercialization of agricultural production and the labor market. Eventually, Java was driven by a modern economic system and was involved in international trade due to the forced cultivation system and substantial developments in the export sector.

Several income systems supported the Indonesian economy during Dutch rule. The Dutch East Indies revenue system was generated by taxes, levies, income from wealth, income from the products of the governor company (government), and government monopolies (Daliman, 2012). Direct taxes applied during this period were divided into several taxes, namely income tax (*incomstenbelasting*), wage tax (*loonbelasting*), and etcetera. Besides, the Dutch government even applied indirect taxes to Indonesia that consists of export-import tax (*in-en uitvoerrechten*), seal tax (*zegelrecht*), and name transfer tax (*recht van overshryving*) and etcetera. The Dutch had tax laws and regulations, such as land tax, income tax, corporate tax, and other taxes (Farouq,

2018). The Dutch East Indies produced the highest pattern of legislation that refers to *Ordonantie*.

The Dutch government applied several of its tax laws and regulations in Indonesia. During this period, the part of financial income (budgetary) was focused on the taxation system for colonial objectives in the Netherlands by the establishment of the ordinance (government legislation or government decrees) (Farouq, 2018). During this period, the highest legislative body in Indonesia, the Governor-General of the Dutch East Indies and the Dutch East Indies Volksraad (People's Council), regulated the ordinance. Taxes withdrawn from the people were used for the development of the Dutch state, therefore the tax system emphasizes the full administrative power of tax collection by determining the tax owed unilaterally by the government (official assessment system).

Based on the analysis above, the application of taxes indicates the theory of Fiscal Sociology, namely Modernization Dimension and Elite Dimension. Modernization Dimension relies on the modernization of the economic system, which has stimulated the development of the taxation system. It can be seen from the current economic conditions, which gradually entered the modern era by implementing a money economy system by commercializing agricultural production and the labor market. The Dutch government executed a system of forced cultivation to pay taxes using money that impacted the economy and taxation.

Modernization Dimension is also reflected in new taxes gradually being created by market growth and industrial development. Subsequently, a modern economic system encouraged Java to be involved in international trade because of the strong growth in exports through the significant development of the plantation industries. Taxation during the Dutch era is one of the significant pioneers in the emergence of various new taxes in Indonesia, and it is still used eventually. The Dutch government applied the ordination or tax law product during the Dutch era, direct tax or indirect tax.

The Elite Dimension shows in several matters relating to tax collection during this period. According to data, Elite Dimension is reflected through tax collection used for Dutch government needs and interests in their country and Indonesia. Elite Dimension also points out that the Governor-General holds the highest power in regulating taxation. The Governor-General makes his laws and regulations and regulates the existing tax mechanisms by implementing an official assessment system. The formation of the ordinance used for the benefit of the Dutch government illustrates Elite Dimension's application.

Besides, during the reign of Deandels, forced labor (labor taxation) and a system of forced cultivation were associated with the application of Elite Dimension. The forced cultivation system (*Culturestelsel*) is a tax levied to cover the budget deficit due to financial problems from war conditions in Java. Besides, Deandels also took advantage of forced labor (labor taxation) relating to government interests. The

government indicated Elite Dimension gathered thousands of Indonesians to build roads along the island of Java from Anyer to Panarukan to facilitate the movement and mobility of troops. There were still tax collectors or officers who committed corruption or misappropriated tax collection results.

However, it concluded that the application of Elite Dimension is the leading theory that dominates the application of taxes at this time. The application of taxes focuses on development in the Netherlands and is used to finance government interests. The Governor-General's highest power influences the management of taxation in Indonesia by setting their regulations or policies. Meanwhile, Modernization Dimension shows that the application of taxes is very dependent on economic development, which is still developing gradually. Then, no data shows any indication of the application of Militarist Dimension at this time.

The British (1811-1816)

British colonial rule over Indonesia after being able to conquer Dutch rule in Nusantara. The British governed Indonesia from 1811 - 1816 (Palmaya et al., 2017). EIC (East India Company) appointed Thomas Stamford Raffles as Lieutenant Governor-General under the authority of Governor Lord Minto based in India to organize the government in Indonesia (Widiarto and Kartosudjono, 2000). Land tax (*landrente*) was first introduced by the British ruler, Thomas Raffles, in 1811-1812 (Abdul Wahid, 2018). The land rent tax system was an individual tax paid by each farmer in the form of money to the British government as the landowner, while the people are only considered tenants (Farouq, 2018).

During his tenure, Raffles managed several policies related to the management of land rent tax. The taxpayer's obligation was equivalent to 2/5 the annual production of rice (Subroto, 2019). All types of productive land are wetland (irrigated, such as rice fields) and dry land imposed land rent tax. The success of land rents tax experienced by EIC in India was not achieved when the policy was implemented in Java, as expected by Raffles for the potential of Java Island (Palmaya et al., 2017). This policy failed because it was viewed from the objective of increasing the population's prosperity in Java and spurring the production of cash crops.

Raffles tried to implement various improvements in taxation but often failed. He realized that the more officials involved, the greater the leakage and oppression (Subroto, 2019). Raffles adjusted the tax collection system to individual payments and appointed the village head as an appraiser or a tax office employee. Therefore, it was not unexpected that cases occurred roughly and even aggravated the community's amount during the tax collection process (Palmaya et al., 2017).

Besides, the inhibiting factor of land rent tax was that Raffles tried to equalize the economic development level of people in India and Java. In the state administrative structure, Raffles divided the regions following the pattern carried out in India, namely in districts, sub-districts, and villages (Subroto, 2019). Indians have been

versed with the money economy system since the sixteenth century (Daliman, 2012). Meanwhile, when this land rent system was implemented in the nineteenth century, the economic development of the people in Java was still self-sufficient. In contrast to India, the population of Java had not developed export crops on their efforts and their initiative.

There are several differences in the implementation of the land rent system that affect taxation in Indonesia. The principal distinction between the system applied by Raffles and other systems referred to the administrative aspect (Subroto, 2019). The European mechanism performed the entire calculation and collection taxation process with honesty, economics, and justice. The performance and competence of the apparatus (village heads who were illiterate and easily committed fraud), the policy was considered better to boost indigenous dignity.

During the reign of Raffles, other taxes were also affected besides land rent tax. He adjusted the indirect tax system by removing domestic excise (internal tolls) and transport duties and controlling customs administration previously farmed out (Subroto, 2019). Raffles also applied tax farms (*patchstelsel*) to the Chinese, mainly tax collection on opium. Then, the amount of tax levied on the transportation of goods was around 50% or even more, and when sold, the same goods were subject to market duties. The maximum amount of this tax depended on the will of the customs officer and the merchant's ability to pay it.

Based on the explanation above, the application of taxes indicates two theories of Fiscal Sociology, namely Modernization Dimension and Elite Dimension. Modernization Dimension indicates implementing a new tax that affects taxation policy until the next period, namely the land rent tax system. Usage of this theory presents an economic system that has stimulated taxation development. Modernization Dimension is demonstrated by applying a money economy system where tax payments are made in money, although payments in kind (rice) are also allowed. It is seen how Raffles made adjustments in taxation according to the European mechanism of honesty, economics, and justice. He tried to improve tax collection more effectively by switching to individual payments even though it found failures in its implementation, and it illustrates the application of Modernization Dimension.

Following that, the implication of Elite Dimension is described by several matters relating to tax collection. It shows that the Governor-General holds the highest power in regulating taxation by making his laws and regulations. Raffles regulated the existing taxation mechanism by establishing a land rent tax system. During his reign, Raffles executed a tax system that showed the rulers' interests and the people in paying land taxes, which illustrates the application of Elite Dimension. Officers who performed the tax collection still committed fraud or corruption, which caused leakage before reaching the state treasury.

Therefore, it concluded that Elite Dimension is the leading theory during this era. The people pay taxes to the landowners, namely the government, which are used to benefit the authorities. The highest power that the Governor-General holds influences the management of taxation in Indonesia by setting their regulations or policies. Meanwhile, the indication of Modernization Dimension shows that the application of taxes is dependent on economic development, which is still developing gradually. Then, no data shows any indication of Militarist Dimension in this period.

The Japanese (1942-1945)

After the Dutch failed to maintain their position, Japan succeeds in controlling Indonesia. On March 8, 1942, the Netherlands unconditionally surrendered to Japan through the Kapitulasi Kalijati (Putri and Arif, 2018). Japan colonized Indonesia for 3.5 years, from 1942-1945 (Ishak, 2012). Officially on August 15, 1945, Japan was defeated by the United States. Then, the Japanese declared their surrender after bombing two critical cities, Hiroshima and Nagasaki, in Japan by United States troops.

The background of the Japanese occupation in Indonesia is quite different from the previous period of occupation. The objective was to produce and supply raw materials and fuel for the interests of industry and war for Japan (Putri and Arif, 2018). Therefore, Japan made Indonesia a marketing place for its industrial products. However, in 1944, Japan's political and military conditions began to be pressed, then the demand for war materials increased (Isnaeni and Apid, 2008).

Even though the Japanese occupation period was concise, the Japanese government made policies that had an important impact on Indonesia, especially in the economic sector. Policies essentially centered on accumulating raw materials for the war industry were issued by Japan (Fadli and Kumalasari, 2019). The government foreclosed all the plantations, factories, banks, and essential companies (Isnaeni and Apid, 2008). Many agricultural lands were disregarded because of the policy's center on the economy and war industry. This condition begets food production to decrease, hunger, and poverty to increase dramatically.

The Japanese party applied two stages of planning to realize the economic policies. The planning stage was the control stage and restructuring (Fadli and Kumalasari, 2019). At the control stage, Japan abrogated Dutch sugar factories to be managed by Japanese private parties, for example, *Meiji Seilyo Kaisya* and *Okinawa Sello Kaisya*. In the restructuring stage, Japan issued policies including the following (Fadli and Kumalasari, 2019): 1) Autarchy system (the people and the government fulfill their own needs to support Japanese war interests); 2) The *tonarigumi* system (neighborhood organization consisting of 10-20 families to collect deposits to Japan); 3) Monopolizing plantation products by Japan according to Law no. 22 of 1942 issued by *Gunseikan*; 4) The existence of exertion for war needs.

The Japanese government still maintained several of the Dutch policies in managing taxation. Japan created limited adjustments to the names and natures previously

European (Dutch) to be replaced with the names and characteristics of Japanese power (Farouq, 2018). During the Japanese colonial period, tax management was carried out by the tax service under *Zaimubu*. It involved institutions or agencies that collect taxes and legal regulations in taxation, such as the land rent tax (*landrente*) implemented by the Netherlands, was undertaken entirely, and the name was changed to land tax (1942). Then the income tax ordinance was adjusted to "war tax" (*oorlogsbelasting*) or the 1944 transitional tax (*overgangsbelasting* 1944). The people's tax burden was onerous to cover the costs of war and finance its government in Indonesia.

Based on the explanation of the application of taxes during the Japanese colonial period, it indicates one leading theory based on applying the theory of Fiscal Sociology, namely the Militarist Dimension. This theory is the most important because the indication of the application of the Military Theory during the Japanese occupation in Indonesia is shown by the need for increased war costs. The Japanese government prioritizes all economic output, especially taxation, to be used for war purposes. Therefore, it concluded that the application of the Military Theory is the leading theory that dominates the application of taxes at this time. Meanwhile, the reference data does not indicate taxation during the Japanese era, motivated by the Modernization Dimension motive.

Independence Period (1945 – 1998)

Indonesia entered a new historical period by proclaiming independence and gradually building a better economy. The Indonesian economy during the Old Order began when Indonesia became independent on August 17, 1945 – March 10, 1966 (Machmud, 2016). While the New Order period began on March 11, 1966 – May 21, 1998. In this period, the developing economy was not encouraging due to political instability and frequent cabinet changes (Subandi, 2011).

During the Old Order era, several critical situations described the development and growth of the Indonesian economy. Economic growth was entirely arising at a rate of 6.9% in 1952-1958, then declined drastically by 1.9% in 1960-1965 (Machmud, 2016). Meanwhile, the government budget deficit continued to increase from year to year. The policy taken was making new money, which caused high inflation of 23.5% per year in the 1955-1960 period.

The government relied on the agricultural and industrial sectors but was not sufficient to accelerate the economy. Production activities in the agricultural sector and the manufacturing sector were deficient (Tambunan, 2018). It was caused by limited production capacity and supporting infrastructure, both physical and non-physical, such as funding from banks. Understandably, it was challenging for the government to properly manage the wheels of the economy. The democratic political system in 1950-1959 before it was replaced with a period of guided democracy had been experienced by Indonesia.

In contrast to the Old Order government, the government implemented short-and long-term economic programs in this New Order. In the short-term program, Indonesia took opportunities for foreign investment and lay great trust in market forces (Machmud, 2016). Subandi (2011) mentioned that the short-term economic programs during the New Order period included the Rescue Phase (July - December 1966), the Rehabilitation Phase (January - June 1967), the Consolidation Phase (July - December 1967), and the Stability Phase (January - July 1968). The long-term goal of economic development in Indonesia was to raise people's welfare through a large-scale industrialization process (Tambunan, 2018). The long-term program consisted of a series of five-year development plans (*Repelita*), which began in April 1969 (Subandi, 2011).

Meanwhile, one sector that is very influential in economic development is the taxation sector. During the independence period, Indonesia was still maintaining and enforcing most of the legal products in the Dutch colonial era (Farouq, 2018). However, taxation in Indonesia continued to undergo several modifications, changes, additions, expansions, and narrowings. The modification in taxation was intended to increase state revenue sources and adjust to the community's economic development. Regarding this modification of the national tax law, it shifted to be more systematic and straightforward, which has legal unity and certainty and obtained equality.

Several regulations during the Dutch colonial period were still being applied, but then it was changed by the Indonesian government. During the Old Order, specific tax laws still adhered to Dutch government regulations (PPs 1925 Ordination and PPd 1944 Ordination) (Basuki, 2017). These laws involved income tax, wealth tax, sales tax, and several other taxes, which are relatively small in amount. Eventually, the government replaced those laws with new laws that preferable economic and financial development and changed government administration.

The Indonesian government made changes in taxation that were adapted to the development of the economy. Before the reform, the adjustment tax system needed to be improved or updated following the fundamental values of the Indonesian nation in Pancasila and the 1945 Constitution (Basuki, 2017). Meanwhile, at the beginning of the New Order era (the 1960s), a fiscal system reform, especially in its taxation system, was issued by the government. Development observers in Indonesia who are cynical and critical stated that tax policy covered the budget deficit. It was required to be equal with significant revenues for increased spending, especially emphasized in the tax sector.

Then, there were aspects of taxation that have changed in this period. It was a technical adjustment in nature and expanded the tax object (intensification) (Farouq, 2018). This adjustment had not involved fundamental modifications in philosophy, principles, and taxation systems. Farouq (2018) explained that several legal products were born during the independence of the Republic of Indonesia, among others, the agricultural tax law, the dividend tax law, the law on tax collection procedures (MPS-

MPO), changes to the income tax law, changes to the Company Tax Law, Circulation or sales tax law, amendments to other tax laws.

Based on the explanation above regarding the application of taxes during the independence period and after, this period indicates one leading theory based on applying the theory of Fiscal Sociology, namely Modernization Dimension. This theory is the most important because indications of the application of Modernization Dimension are indicated by the development of an economic system that can encourage the application of more modern taxes. The Indonesian government strives to improve the economic system with various policies and programs related to economic development. It impacts the implementation of taxation in Indonesia, which undergoes changes and updates to the quality of its taxation system.

The various changes that occur also reflect simple taxation and bring taxation policies towards an increasingly egalitarian and fair direction for the community. Modernization Dimension is also seen based on the current tax policies that have started to be efficient, effective, and productive. The application of this theory is also demonstrated through the products of new tax laws and regulations that have emerged due to the industrial sector, which has begun to develop although it is still not optimal. Therefore, it concluded that the application of Modernization Dimension is the leading theory that dominates the application of taxes at this time. Meanwhile, the reference data does not show any tax application during the independence period motivated by Elite Dimension and Militarist Dimension.

Reform Period (1999 – Now)

Indonesia is entering a period of reform in economy and governance, and as the last period discussed in this research. It was led by various Presidents, namely since President B.J. Habibie, who was later replaced by President Abdurachman Wahid from the 1999 election results (Farouq, 2018). He was impeached and replaced by President Megawati Soekarno Putri, then Susilo Bambang Yudhoyono (SBY) (2004-2014) successfully acquired the results of the 2004 direct elections as a new President. Eventually, President Joko Widodo maintained and led government reforms based on good government in the next government (2014-present).

The government is trying to overcome the economic problems that occur at this time. They performed the economic restructuring program until March 31, 1998, which depended on macroeconomic policies that involved monetary policy and fiscal policy (Machmud, 2016). Fiscal policy is a measure of the financial sector, the primary purpose is to increase national income and various savings, followed by strengthening budgetary discipline. Measures related to tax management were improved tax administration and structure, increased tax revenues through raising luxury taxes, excise on alcoholic beverages, and excise on tobacco.

The role of tax revenue for Indonesia significantly affects economic development in Indonesia. The government intensified tax revenue as a potential source of state

revenue to fund government expenditures and developments (Farouq, 2018). Attempts to renew tax both in administrative policies and the legal side (tax regulations) are a continual movement. The process continuously (continuous improvement), namely adapting to the times, encouraging awareness of taxpayers, and increasing state revenues from the tax sector. Farouq (2018) divided the process of modification and reform of tax law into five stages, namely, the first stage from 1983-1985, the second stage from 1994, the third stage from 1997, the fourth year from 2000, and the fifth stage from 2007-2009.

Reform attempts at this time had several purposes and the backgrounds for their implementation. The interest to accomplish efficient, fair, and competitive revenue planning for foreign investment motivated tax reform at this time (Farouq, 2018). Further, increasing business economic growth in micro, small and medium enterprises encouraged tax reform while preserving particular and large taxpayers. Tax collection was distributed for the costs of administering the government, improving public services, and for realizing the welfare of living together.

The explanation above regarding the application of taxes during the reformation period indicates one leading theory based on Fiscal Sociology perspective, namely Modernization Dimension. This theory is the most important because indications of the application of Modernization Dimension are shown by developing an economic system that can encourage the application of more modern taxes. Through the taxation policies implemented by the government, it is used to improve the economic system continuously. It impacts the implementation of taxation in Indonesia, which undergoes changes and updates to the quality of its taxation system. Modernization Dimension is also seen based on tax policies during the reformation period until now, which have become efficient, effective, and productive.

The various changes that occur also reflect simple taxation and bring taxation policies towards an increasingly egalitarian and fair direction for the community. The implementation of Modernization Dimension is also demonstrated through new tax

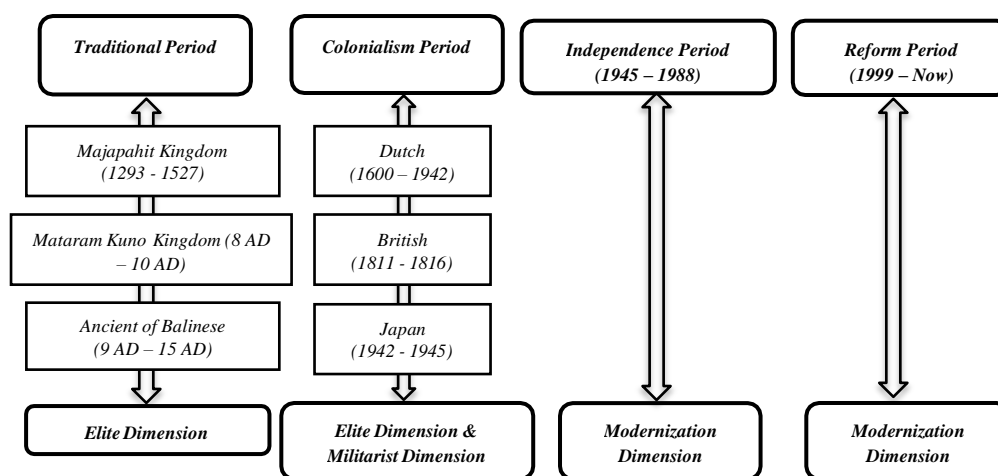


Figure 2 Timeline of Fiscal Sociology Theory Dynamics

laws and regulations that have emerged due to the industrial sector, which has begun to develop, although it is still not optimal. Therefore, it concluded that the application of Modernization Dimension is the leading theory that dominates the application of taxes. Meanwhile, the reference data does not show any tax application during the independence period motivated by Elite Dimension and Militarist Dimension.

Conclusion

This study concluded that the application of tax collection in Nusantara from time to time indicates the dynamics of the application from a Fiscal Sociology perspective. In the traditional period or the royal system, namely, the Majapahit Kingdom, the Ancient Mataram Kingdom, and the Ancient Bali indicated Elite Dimension as the leading theory in applying taxes. Further, during colonialism, the Dutch and British also showed indications of Elite Dimension, while Militarist Dimension became the most dominant theory during the Japanese occupation of Indonesia. Besides, the independence period and the reformation period reflect an indication of the application of the Modernization Dimension in implementing tax collection. This research is helpful to add and expand the understanding of the taxation history in Indonesia through the application of Fiscal Sociology perspective from time to time. The tax authority need to consider the tax collection philosophy also, so that is the main objective of the society.

Nevertheless, there is a limitation related to this study. This research requires more data to be able to explain the tax collection practices in a more comprehensive way. This carries the risk that the identification of the tax collection background does not reflect the actual situation. Therefore, further research can enrich the data collection to obtain expert explanation, other than the literature data.

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