The Effect of Green Governance on Organizational Performance Moderated by Tax Administration Reform

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Abstract: The purpose of this research to describe the effect of the implementation of *green governance* on organizational performance and to determine whether the tax administration system renewal can strengthen the application of *green governance* on organizational performance.
Methodology-The population of this research is the employees of the tax office throughout Indonesia. The sample of this research is senior employees, employees who have echelon IV positions and at least have the position of section head.
Research Findings - This research resulted in a conclusion, namely the application of *green governance* results in better organizational performance. Tax administration system renewal resulted in decreased organizational performance. Tax administration system renewal can increase influence of green governance on organizational performance for the better.
Theoretical contribution/Originality: Researchers add a new dimension to the green governance variables, namely participation and law enforcement.

Keywords: Green Governance, Organizational Performance, Tax Administration System Reform, Management Accounting, Public Sector Accounting

INTRODUCTION

Tax is one of the components of state revenue. Taxes for the State of Indonesia as the most important component in the structure of the State Revenue Budget. Based on data in the 2020 APBN, the government targets state revenues from the tax sector to be Rp. 1,865.7 trillion or 83.54% of total state revenues, followed by state revenues other than the tax sector of Rp. 367.0 trillion and other state revenues such as grants of IDR 0.5 trillion (Menteri Keuangan, 2020). Huge tax revenues are used to carry out several important functions of a

country. One of the vital functions of tax revenue is the budget function (*budgetary*). Taxes collected from the community function as a driving force for development, taxes are used to meet state expenditures, namely development expenditures or other expenditures that are useful for the public interest during one budget period. The role of taxes is very vital when Indonesia is experiencing the COVID-19 pandemic to handle and prevent the spread of the pandemic as well as to provide various tax relaxations in the form of incentives (Media Indonesia, 2020).

Tax Head Office as an institution within the Ministry of Finance in charge of collecting taxes from taxpayers to achieve the tax targets that have been set is not an easy matter. This can be seen from the realization of tax revenue which is often lower than the target that has been set since 2010. The highest percentage of realized tax revenue is achieved in the 2021 fiscal year, which is 100.19% of the target that has been set. In 2021, the new policy of Tax Head Office will help increase tax revenues.

The development carried out, large-scale mining exploration, must still maintain environmental balance. The growing concern in society about environmental sustainability, and sustainable development has an impact on the organization's awareness of environmental pollution caused by harmful emissions and waste from the organization's operational activities on the use of fossil fuels. The results of the study (Nishant et al., 2012) show that organizations that pay attention to the balance of the environment, both the natural, social and other impacts of the organization's operational activities provide a favorable image of organizational performance. The implementation of green governance will be successful if it is regulated by law and is binding on all. If there are no rules on green governance, the implementation of green governance will encounter many problems (Haque, 2021).

Organizational performance is also strongly influenced by a habit in a bureaucracy. Organizations that are always responsive to change are organizations that can achieve targets wherever conditions or times are constantly changing. Tax Head Office as one of the government agencies that are directly related to taxpayers needs to make changes. The changes made include changes to the rules and technology used. Tax changes or reforms began in 1983 by making several changes, including improving tax sector policies through changes to the Income Tax Act, VAT Act, and luxury good tax, Land and Building Tax Act.

The tax sector reform aims to provide guarantees to the Indonesian people about the rights and obligations of citizens regarding the laws and regulations in the tax sector so that the tax revenue target can be achieved. The improvement of the tax system includes 3 (three) main joints, namely Policy, Tax Administration, and Tax Regulations. Tax revenue is highly dependent on the number of taxpayers and the spirit of taxpayers to pay taxes. The fulfillment of tax obligations by taxpayers is highly dependent on tax rules and procedures. Tax reform is needed to perfect the rules and procedures so that taxpayer compliance, and the tax extraction process and accompanying attributes can be successful.

The reformation of the tax administration system that is being intensively carried out by the Indonesian government is by modernizing the administration of tax services. Modern administration of tax services is carried out by utilizing advances in information and communication technology. Tax reform is also carried out to see the greatest potential of taxpayers (millennial generation), and the habits of the people who have become entrenched (smartphones) so that the policies implemented can be useful and add value to the DGT organization so that tax targets can be achieved.

LITERATURE REVIEW
Green Governance
Good environmental governance or better known as green governance or eco-office (in the Ministry of Finance) is a basic element needed to maintain a balance between the

environment and development. The application of green governance is very useful in maintaining the sustainability of natural resources and the environment. Green governance is a new concept that seeks to break down organizational boundaries that can coordinate and synergize governance in maintaining a balance between economic development, environmental sustainability, and social order (Li et al., 2018). The implementation of green governance is based on the concept of the Global Reporting Initiative (GRI). The results (Monowar Mahmood, 2017) of the study indicate that the concept of environmentally sound development is very important to note. Context A green governance taxonomy for companies as a road map for business decision makers in accordance with global competition (Lin et al., 2019). According to (Corinne Post, Noushi Rahman, 2011) green governance is governance that pays attention to sustainability in the economic, social, and environmental fields in the long term. According to (Verschoore, 2013) green governance has five components, namely common goals, norms, involvement/participation, resources, and communication. The results show that (Charles H. Cho, 2007) the use of environmental disclosures can provide additional support for the argument that companies use environmental disclosure as a legitimacy tool. The dimensions of green governance are based on research (Kusis et al., 2017) which contains; renewable energy, efficient use of energy, efficient use of water, mobility, industry, and innovation. The green governance dimension will be successful if there is participation from the public, both the general public and the industrial community and law enforcement for those who violate it (Nopyandri, 2014).

Community participation is very effective in preventing environmental damage, so that if there are problems can be improved and prevented environmental damage worse life. Optimizing community involvement in protection and environmental management, it will support the implementation of the development nationally sustainable (Susila Wibawa, 2019).

In Indonesia, the main factor that causes the regulations that are set to not work well is the lack of awareness of the relevant parties about the importance of preserving nature and the environment (Alhakim & Lim, 2021). Law enforcement on environmental management in Indonesia is still very low, especially regarding environmental issues. The main factor that is not yet maximal in law enforcement against violators or environmental destroyers is the lawlessness in providing a deterrent effect to law violators. A sustainable environment requires laws that are clear and firm to everyone. If a country wants environmental sustainability and balance, a law is needed that is able to guarantee the survival of all living things that exist on it. (Susila Wibawa, 2019).

According to the United Nations Training and Research Institute, the basic principles of green governance are participation, law enforcement, responsiveness, consensus-oriented, equity & inclusivity, effectiveness & efficiency, and accountability (United Nations Institute for Training and Research (UNITAR), 2017).

In this study, the dimensions of the research on the green governance variable have two new dimensions, namely participation, and law enforcement, so the research dimensions for the green governance variable are renewable energy, efficient use of energy, efficient use of water, mobility, industry, innovation, participation and law enforcement.

Organizational Performance

Performance is an achievement in all policies by using resources to achieve whatever goals the organization has set out in its vision and mission. One of the public entities such as Tax Head Office in measuring the performance of its organization can use the benchmark of the three pillars of public sector performance. Public sector entities are being encouraged to improve their performance as expected by society with the same (or even better) level of efficiency than that offered by the private sector. Furthermore, amid falling oil prices (particularly in oil-based economies like the United Arab Emirates), public sector entities are

facing budgetary pressures to reduce spending and waste resources without compromising their service standards. Moreover, public sector entities are under pressure to improve their accountability, responsiveness, integrity as well as transparency to promote innovation through partnerships with the private sector and other financial institutions (Alińska Agnieszka, 2018); (Cong, X and Pandya, 2003).

Innovations made by the organization, the quality of work of employees that have a positive impact on the organization, and the ability of the organization to carry out operational activities regularly and have an impact on performance are the three pillars of public sector performance (Cong, X, and Pandya, 2003). It is important to demonstrate improvement in these three pillars after the implementation of the Knowledge Management process; As with any other type of investment, it is critical to identify the return on investment in the knowledge management process to maintain funding for a knowledge management program. To do so, public sector entities need to design and implement performance measures to monitor their performance on an ongoing basis. Proper measurement for each of the three pillars is critical to ensure the overall success of the knowledge process implementation.

For organizational performance variables, the authors refer to the research conducted (Balasubramanian. et al, 2019); where in their research they use dimensions and indicators used for public sector organizations through 3 dimensions, namely: innovation performance, quality performance and operational performance.

Reform of the Tax Administration System

The administrative system is a system used to assist the implementation of tax administration and government activities in accordance with applicable regulations. Tax administration system renewal is carried out to raise the effectiveness and efficiency of taxation. The objectives of tax modernization: 1) tax revenue targets that increase every year, 2) increase taxpayer compliance, 3) quantification between the number of employees of Tax Head Office and taxpayers, 4) digital transactions and rapid development of science and technology, and 5) legal regulations that must follow transactions in the digital era.-based communication system commercial off the shelf followed by the creation of tax-based data so that taxpayer data becomes more controlled, controlled, and integrated.

For the variable of tax administration system reform based on presidential regulation no. 40 of 2018. The author proposes six dimensions of tax administration system reform variables, namely organization, Human Resources, business processes, information technology & databases, laws and regulations (Perpres, 2018).

RESEARCH METHODS

This research is a quantitative study by taking data from employees of the Primary Tax Service Office throughout Indonesia. Each the Primary Tax Service Office is represented by five employees. They are senior employees or employees with more than fifteen years of work experience, office heads, section heads and section heads. The collected data is then analyzed to determine the effect of implementing the green governance on institution performance with the reform of the tax administration system as a moderating variable.

Conceptual Framework
1. The Effect of Green Governance on organizational performance

Research (Handoyo & Fitriyah, 2019) shows that the environmental index is strongly influenced by governance factors, the control system (organizational ability to reduce fraud), the political life of a country, and the applicable legal system. Organizational environmental performance is closely related to organizational accountability. Environmental performance

strongly. This proves that national environmental performance is related to governance attributes that have a direct relationship. Corruption eradication, political stability, and law enforcement are attributes that are believed to have a direct relationship with the environmental performance index. This study (Siew et al., 2013) results that construction companies listed on the ASX that provide non-financial (environmental) reports have better performance than companies that do not provide non-financial financial reports. This study states that environmental, social, and governance have a positive effect on institution performance and market value. Organizations that concern for the environment in the organization's area carry out activities, maintain relations with the surrounding community, and the organization is managed with good governance principles and has positive value in front of investors (Junius et al., 2020). This research also concludes that environmental governance and social relations affect institution performance (Koroleva et al., 2020). The formulation of this research is H1: Green governance has a positive impact on organizational performance.

2. Effect of Tax Administration System Reform on Organizational Performance

Tax reform affects the achievement of tax revenue. Situations like this encourage organizations to improve employee professionalism, simpler tax rules, and information that is easily understood by taxpayers so that they voluntarily understand the importance of taxes for the benefit of the nation and state (Alvin & Apollo, 2020). This study shows that according to the perception of taxpayers, tax reform can modernize services, and modernization of services can have an impact on taxpayer compliance (Kwarto & Yunaenah, 2019). This study states that tax reform can improve employee performance and tax target revenue (Indarto & Prabowo, 2018) The results of other studies show that tax reform has failed to increase state revenues and change the tax structure (Delessa, 2014). The results (Madayanto et al., 2015) showed that Tax administration reform through the online payment system has an effect on Corporate income tax compliance. By increasing taxpayer compliance, it will indirectly increase tax revenue. The tax administration reform and knowledge of taxation has a positive and significant effect on the level of Taxable employers compliance at the primary tax office Denpasar Barat is 84.6 percent and the rest 15.4 percent is influenced by other factors not included in the model study (Punarbhawa & Aryani, 2013). The hypothesis of this research is H2: Reform of the tax administration system has a positive and significant impact on organizational performance.

3. The effect of green governance on organizational performance with tax administration system reform as a moderating variable

The majority of taxpayers at the primary tax office Denpasar appreciate tax reform and welcome it positively. This means that tax reform can increase organizational performance (Ketut & Aryani, 2013). The results of this study yield the same conclusion, namely that tax reform can have a positive impact on taxpayer compliance which will have an impact on increasing tax revenues (Monalika & Haninun, 2020). The results of research on green and ecological governance are increasing investor and stakeholder confidence that green governance and ecological management can reduce future expenditures and can provide a positive image in the eyes of investors. The practice of social and environmental sustainability is an important factor in the future operating activities of the organization. The main aspect of green governance is sustainable development that pays attention to natural and social balance. In reality, the practice of social and natural protection costs a lot of money. The costs incurred to make the balance contribute positively to the image of the organization in front of consumers, government, and investors so that the financial performance of the organization has increased. This study combines and integrates three main foundations:

environmental, social, and governance. The merger aims to be the basis for making policies that are oriented towards reducing environmental, social and governance risks that are useful in providing a positive image of the company in the eyes of investors (Shah et al., 2022). The hypothesis of this study is H3: reform of the tax administration system strengthens the effect of *green governance* on organizational performance.
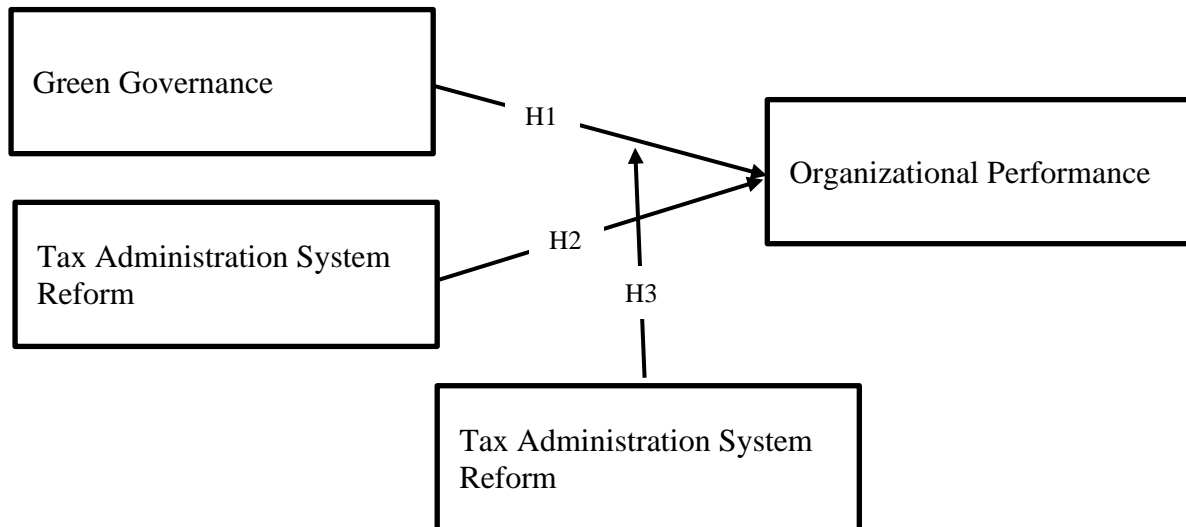
The framework for this study is:

Figure 1. Conceptual Framework

RESULT AND DISCUSSION
Descriptive Analysis

Table 1. Descriptive Analysis

No	Statement	Obs	min	max	mean	median	mode	Standard Deviation
1	*Green Governance*	484	2	6	5.10	5	6	1.035
2	Reform of Tax Administration System	484	2	6	4.37	4	4	0.617
3	Organizational Performance	484	3	6	5.48	6	6	0.457

Description:
Exogenous variable: Green governance
Endogenous variable: Organizational performance
Moderating variable: tax administration system reform

Source: Primary Data Processed 2022

The number of respondents in this study was 600. The returned and completed questionnaires were 484 samples. Respondents gave answers to the green governance variable with a minimum score of 2 and a maximum value of 6, the average value of respondents' answers on the green governance variable is 5.10, the median 5, mode 6 and the standard deviation value is 1,035. Respondents gave answers to the reform of tax administration system variable with a minimum score of 2 and a maximum value of 6, the average value of respondents' answers on the reform of tax administration system variable is 4.37, the median 4, mode 4 and the standard deviation value is 0.617. Respondents gave answers to the organizatonal performance variable with a minimum score of 3 and a maximum value of 6, the average value of respondents' answers on the organizational performance variable is 5.48, the median 6, mode 6 and the standard deviation value is 0.457

Table 2. Frequency Distribution of Organizational Performance

No	Research Variable	Value/Score					
		1	2	3	4	5	6
1	*Green Governance*	0 %	4%	7%	13%	30%	47%
2	Reform of Tax Administration System	0%	0.53%	2.03%	60.78%	32.67%	4%
3	Organizational Performance	0%	0%	0.01%	13.04%	25.66%	61.29%

Description:
Exogenous variable: Green governance
Endogenous variable: Organizational performance
Moderating variable: Reform of the tax administration system

Source: primary data processed 2022

The assessment score on the questionnaire of this study, which is 1 to 6, provided that a value of 6 means that it is always implemented, a value of 5 is often carried out, a value of 4 is sufficient in implementation, a value of 3 is sometimes carried out, a value of 2 is rarely carried out and a value of 1 is never implemented.

The green governance variable received responses from respondents, namely no respondent gave an answer of 1, there were 4% of respondents gave an answer of 2, 7% of respondents gave an answer of 3, 13% of respondents gave an answer of 4, 30% of respondents gave an answer of 5 and 47% of respondents provide answers 6. Based on these data, the majority of respondents think that the indicators in green governance have been implemented well. The reform of tax administration system variable received responses from respondents, namely no respondent gave an answer of 1, there were 0.53% of respondents gave an answer of 2, 2.03% of respondents gave an answer of 3, 60.78% of respondents gave an answer of 4, 32.67% of respondents gave an answer of 5 and 4% of respondents provide answers 6. Based on these data, the majority of respondents think that the indicators in reform of tax administration system have been implemented well. The organizational perfomance variable received responses from respondents, namely no respondent gave an answer of 1 and 2, 0.01% of respondents gave an answer of 3, 13.04% of respondents gave an answer of 4, 25.66% of respondents gave an answer of 5 and 61.29% of respondents provide answers 6. Based on these data, the majority of respondents think that the indicators in organizational performance have been implemented well.

Table 1 and Table 2 describe the responses of respondents to research variables. Research variables, in general, can be explained that the average respondent's responses are on a score of 4 and 5, this indicates that all indicators of this research variable have been implemented by the primary tax office. The distribution of the data is declared good because the average value of the variable is also greater than the standard deviation value.

Research Data Analysis
Outer Model

The level of validity of an instrument is measured by looking at the results of the AVE and outer loading values, if the AVE and outer loading values are greater than 0.5 then the instrument is declared valid. The research instrument is declared reliable if the CA and CR values are greater than 0.70.

Table 3. Outer Model

Variable		Outer Loading	AVE	CA	rho_A	CR
GG	Exogenous variable	0.594-0.931	0.716	0.914	0.923	0.926
OP	Endogenous variable	0.700-0.938	0.852	0.524	0.940	0.891

| RTAS | Moderation variable | 0.652-0.934 | 0.964 | 0.965 | 0.968 | 0.895 |

Description:
GG: Green governance; OP: Organizational Performance; RTAS: Reform of the tax administration system

Source: Primary Data Processed 2022

In table 3 above, it can be explained that all instruments are declared valid because all indicators and dimensions in all research variables are above 0.50. All variables of this study were declared reliable because the indicators and dimensions had CA and CR values above 0.70.

Regression equation
The regression equation based on table 4 is:
$$OP = a + b_1GG - b_2RTAS + b_1RTAS*GG + \varepsilon$$

Information:
OP   : Organizational Performance
b1;b2   : Coefficient
a   : Constanta
GG   : Green Governance
RTAS : Reform of the Tax Administration System
ε   : Standard error

Hypothesis Result
Based on the test results that have been carried out with the help of SEM PLS version 3.3, the regression model in this study is as follows.
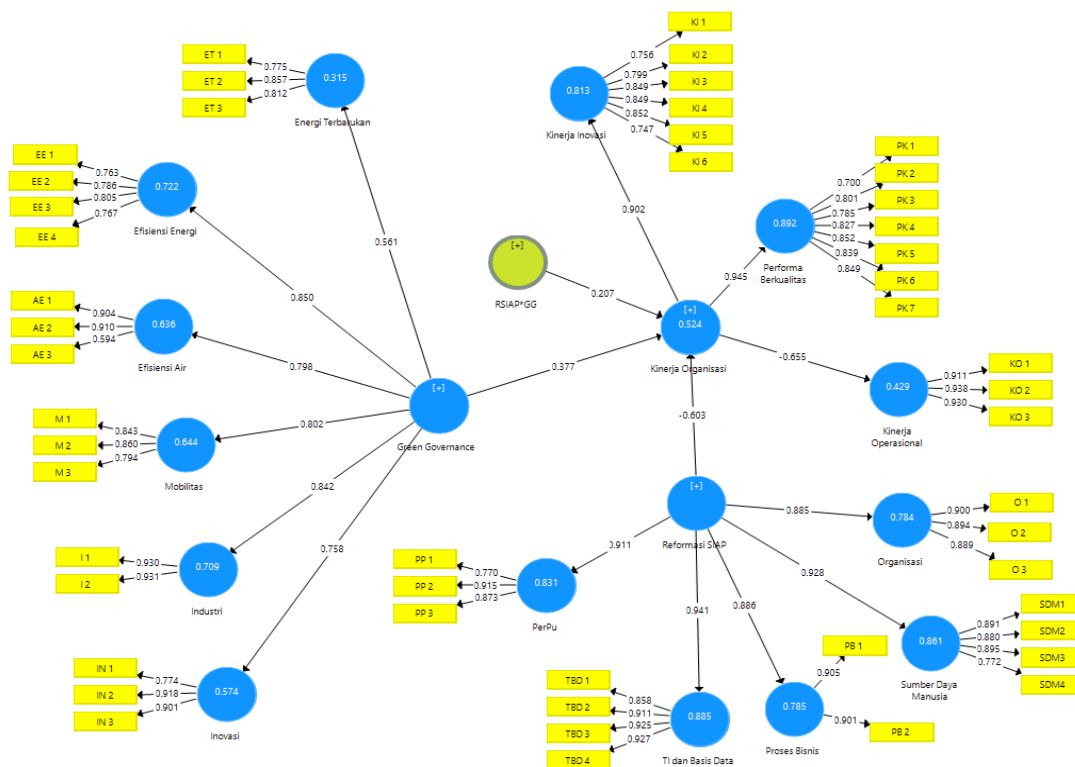

Figure 2. Regression Test

The full results are presented in the following table:

Table. 4 Hypothesis test Results and Hypothesis Moderation

Variable	O	Mean	STDEV	T count	Sig	Decisiion
GG -> OP	0.377	0.376	0.022	16.869	0.000*	H1: Accepted
RTAS -> OP	-0.603	-0.605	0.021	28.638	0.000*	H2: Rejected
RTAS*GG -> OP	0.207	0.208	0.027	7,669	0.000*	H3: Strengthen
R^2				0.524		

Description:
GG: Green governance; OP: Organizational Performance; RTAS: Reform of the tax administration system
Significance: 0.05

Source: Primary Data Processed in 2022

Based on the table above, the regression equation is:
OP = 0.377GG – 603RTAS + 0. 207RTAS*GG

Table 4 above describes that the green governance variable has a positive and significant effect on organizational performance; H1 is accepted, the variable of tax governance reform has a negative and significant effect on organizational performance; H2 is rejected, and the tax administration system reform variable is positive and significant and is stated to be able to strengthen the influence of green governance on organizational performance; H3 strengthened. The value of R2 are 0.524 means that the variable of green governance and tax governance reform can affect organizational performance by 52.4%.

Sensitivity Test

The sensitivity test is used to determine the impact of the two new dimensions on the green governance variable.

Table 5: Sensitivity test Result

Variables	Predicted	Measurements Old			Measurements New			Decisions
		O	T Statistics	P Values*	O	T Statistics	P Values*	
GG -> OP	+	0.377	16.869	0.000*	0.521	12,198	0.000*	Accepted
RTAS-> OP	+	-0.603	28.638	0.000*	0.125	14,924	0.060*	Rejected
RTAS*GG -> OP	+	0.207	7,669	0.013*	0.314	8.574	0.000*	Strengthened
R Square		0.524			0.752			

Information:
GG: Green governance, RTAS: Reform of the Tax Administration System, OP: Organizational Performance, *significance 5%
Notes:
*significant, **not significant

Source: Primary Data Processed in 2022

Table 5 above can be explained that simultaneously there is a difference between the old measurement model and the new measurement. In the new measurement of green governance, after adding a new dimension, the influence of green governance on organizational performance increased from 0.377 to 0.521. This shows that the new dimensions of the study can increase the influence of each variable on organizational performance. The value of R Square in the old research model is 0.524 and the new measurement model is 0.752. In general, the new measurement model is better than the old measurement model.

The Effect of green governance on organizational performance

Coefficient value of green governance variable on the path coefficient, the value of 0.377 is obtained, and a significance value of <0.05, meaning that *green governance* has a positive and significant effect on institution performance. After obtaining the addition of two new dimensions, namely participation and law enforcement, green governance variables have a better impact on organizational performance. In the old measurement, the green governance variable has an effect of 0.307 on organizational performance, and the new measurement has an effect of 0.521 on organizational performance. Two new dimensions of participation and law enforcement contributed 0.214 to organizational performance. Respondents stated that green governance indicators have been sufficiently applied. The cause of the concept of green governance has not been maximally implemented in the primary tax office, namely the understanding of green governance has not been maximized. The conclusion of this study is in accordance with research (KPMG International, 2021) which states that environmental governance provides positive value for organizations in front of the community, government, and investors. Another study from (Li et al., 2018) stated that Organizations that practice green governance have a comparative advantage over organizations that do not practice green governance. The basis for implementing green governance in Tax Head Office is the Circular of the Minister of Finance No. 6 of 2019.

The Effect of Tax Administration System Reform on Organizational Performance

Tax administration system reform has a coefficient value of (-0.603) and a significance value of <0.05, meaning that the tax governance reform is not able to improve organizational performance. In the old measurement, the tax administration system reform variable has an effect of -0.603 on organizational performance and the new measurement has an effect of 0.125 on organizational performance. The reform of the tax administration system that was launched based on Presidential Regulation no. 40 of 2018 (Perpres, 2018) it turns out that the implementation at Primary Tax Service Office in the regions has not run optimally. This is because Indonesia has been experiencing the COVID-19 pandemic for two years. This is a challenge for Tax Head Office to socialize the tax governance reform. More efforts are needed to socialize the reform of the tax administration system that can improve organizational performance. The results are from research that concludes that tax reform does not necessarily have an impact on changes in tax structure and tax revenues (Delessa, 2014).

The effect of green governance on organizational performance with tax administration system reform as a moderating variable

The impact of implementing *green governance* on organizational performance with tax administration system reform as a moderating variable in this study is 0.207 or this moderating variable can strengthen the effect of *green governance* on organizational performance by 20.7 %. The old measurement of the tax administration system reform variable as a moderating variable was able to strengthen the influence of green governance by 0.207 on organizational performance and on the new measurement of tax administration system reform it was able to strengthen the effect of 0.314 on organizational performance. The tax governance reform is able to indirectly improve organizational performance by 0.107. In Indonesia, the reform of the tax administration system has entered the third stage. The implementation of the tax governance reform is carried out based on Presidential Regulation no. 40 of 2018 (Perpres, 2018) and effective in 2019.

CONCLUSION AND RECOMMENDATION

Based on the hypothesis, and the research discussion resulted in the conclusion the application of green governance has a good impact on institution performance because

employees want a work environment that is comfortable, clean, and always maintains a balance with nature. Employee awareness is very necessary for the application of the concept of green governance in the work environment. The implementation of green governance needs to involve the community and the government needs to carry out real law enforcement. The application of reform of the tax governance reform is not able to improve organizational performance. The variable of tax administration system reform is proven to strengthen the effect of green governance on organizational performance. The concept of green governance is still relatively new, so socialization is still needed to provide an understanding of green governance.

The implementation of green governance in the Directorate General of Taxes must be accompanied by the participation of all elements of employees and clear law enforcement. To increase employee participation in the implementation of green governance, it is necessary to carry out continuous socialization.

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