Good Governance, Tourism Seasonality, Financial Performance, and Tax Compliance in Magelang Regency

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Abstract: This research examines the moderating effect of good governance (transparency, trust, ethics) on the effect of tourism seasonality-based financial performance on hotels and accommodations in Magelang Regency tax compliance. The sample includes 73 hotels and accommodations in Magelang Regency. This study measures five key variables of tourism seasonality-based financial performance, tax compliance behaviour, tax officer transparency, taxpayer trust in tax officers, and taxpayer ethics by questionnaires. Data analysis uses Structural Equation Modelling. Based on data analysis, transparency, trust, and ethics moderate the effect of tourism seasonality-based financial performance on tax compliance. The result indicates that good governance promotes transparency, trust, and ethics in profitable hotels and accommodations, which use their strong financial performance to pay and comply with taxes. This research provides evidence of seasonality-based financial performance, good governance, and tax compliance in hotels and accommodations.
Keywords: Good Governance; Financial Performance; Tax Compliance; Tourism Seasonality.

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh moderasi tata kelola yang baik (transparansi, kepercayaan, etika) terhadap pengaruh kinerja keuangan berbasis musiman pariwisata terhadap kepatuhan pajak oleh hotel dan akomodasi di Kabupaten Magelang. Sampel meliputi 73 hotel dan akomodasi di Kabupaten Magelang. Penelitian ini mengukur lima variabel kunci kinerja keuangan berbasis musiman pariwisata, perilaku kepatuhan pajak, transparansi petugas pajak, kepercayaan wajib pajak kepada petugas pajak, dan etika wajib pajak melalui kuesioner. Analisis data menggunakan Structural Equation Modeling. Berdasarkan analisis data, transparansi, kepercayaan, dan etika memoderasi pengaruh kinerja keuangan berbasis musiman pariwisata terhadap kepatuhan pajak. Hasilnya menunjukkan bahwa tata kelola yang baik mendorong transparansi, kepercayaan, dan etika kepada hotel dan akomodasi yang menguntungkan untuk menggunakan kinerja keuangan mereka yang kuat untuk membayar dan mematuhi pajak. Penelitian ini memberikan bukti baru kinerja keuangan berbasis musiman, tata kelola yang baik, dan kepatuhan pajak di hotel dan akomodasi.
Kata Kunci: Tata Kelola yang Baik; Kinerja Keuangan; Kepatuhan Pajak; Musim Pariwisata.

INTRODUCTION

In Indonesia, the state budget is dominated by tax revenues (Daneshwara & Riandoko, 2023). At the end of July 2024, Indonesian tax revenues are up to IDR 1,199 trillion (Kementerian Keuangan, 2024), where their contributions to the nation's Gross Domestic Product (GDP) are up to 80 per cent (Samudro, 2024). Unlike national tax

revenues, regional ones have historically constituted a modest GDP. In 2022, the regional tax ratio was only 1.3 per cent of GDP, below the government's target of 2 per cent (MUC Consulting, 2023). Lower regional tax revenues may come from uncompiled taxpayers (Ikidi et al., 2024).

Many industries, including tourism, support tax revenues. In 2023, the tourism sector contributed to IDR 4.971 trillion in hotel tax, IDR 8.358 trillion in restaurant tax, and IDR 1.223 trillion in entertainment tax (Direktorat Jenderal Perimbangan Keuangan, 2023). Furthermore, taxes from hotels and accommodations in 2023 reached the highest growth, 67.197 per cent, compared to other tourism sectors of entertainment, restaurant, and parking tax revenues (Direktorat Jenderal Perimbangan Keuangan, 2023).

This study examines tax compliance within the hotel and accommodation sector in Magelang Regency. *Peraturan Daerah Kabupaten Magelang No. 13 Tahun 2010* about Local Tax and *Peraturan Kepala Daerah Kabupaten Magelang No. 44 Tahun 2012* about Local Tax Collection Guidance regulate hotels and accommodations to calculate, pay, and report their taxes. The presence of Borobudur Temple, a designated super-priority tourist destination in Indonesia, positions the region as a potential hub for tourism-related business growth, particularly in hospitality services (Wibowo & Hariadi, 2022; Wulung et al., 2021). As such, the hotel and accommodation sector plays a vital role in supporting the region's tourism industry. From 2017 to 2020, the realisation of the target of hotel and accommodation tax revenues increased from 104.621 per cent to 153.764 per cent (Salsabila & Pramudyastuti, 2021). Previous research suggests that taxes from expanding tourism activities positively impact local economic and business development (Adedoyin et al., 2023; Villegas et al., 2024). With the increasing potential of the tourism market, the hotel and accommodation sector is expected to enhance its contribution to tax revenues by improving compliance with local tax regulations (Damayanti et al., 2021).

Tax compliance is affected by business and market conditions, which determine the profitability, cash flow, liquidity, and ability to pay tax (Damayanti et al., 2021). Favourable business and market conditions bring high demand that can increase revenues and profits (Bhattacharya et al., 2021; Farida & Setiawan, 2022), where the business will likely have better cash flow to meet tax obligations (Bach et al., 2025). On the other hand, unfavourable business and market conditions reduce the liquidity to pay the tax liability.

Tourism seasonality captures business and market conditions for hotels and accommodations and determines financial performance. Tourism seasonality refers to the fluctuations in tourist numbers during different times of the year, typically influenced by weather, school holidays, festivals or events, and public holidays or long weekends (Yu et al., 2023; Zvaigzne et al., 2022). Tourism seasonality includes high season (peak season) and low season (off-season). In high season, occupancy rates spike as more tourists travel, leading to fully booked rooms. Hotels and accommodations often increase prices due to higher demand, which leads to improved revenues and cash flow (Zvaigzne et al., 2022). Costs may rise in high season (e.g., more staff, utilities, maintenance), but higher revenues usually offset these. In low season, fewer tourists result in low occupancy, which reduces revenues and reserves the cash flow to budget carefully or rely on cash reserves (Zvaigzne et al., 2022). Some studies find that complied taxpayers tend to have higher financial performance (Dwitayanti & Armaini, 2024; Hikmah et al., 2024), lower financial constraint (Haque et al., 2023; Supriyono et al., 2021; Trifan et al., 2023), and illiquid cash flow (Bach et al., 2025). In the context of tourism seasonality, (Sunaningsih et al., 2024)

find that hotels and accommodations tend to comply with tax regulations in high season. However, some studies show contrasting results, such as (Hendayana et al., 2024) and (Salsabila & Diantimala, 2023), who find businesses with high profitability tend to avoid tax payment since tax liability reduces the net profits.

One of the ways to make profitable businesses, including hotels and accommodations, pay taxes is through exemplary governance implementation by tax authorities. Based on the slippery slope framework, when tax authorities are honest, fair, supportive, and act in the public interest, taxpayers will have trust and compliance voluntarily because they believe it is right (Mardhiah et al., 2023). In tax compliance, good governance refers to implementing principles like transparency, accountability, responsibility, independence, and fairness within tax administration and related organisations (Nichelatti & Hiilamo, 2024). Good governance aims to create an environment where taxpayers trust the tax system and are more likely to comply ethically (Abodher et al., 2025). Good governance mitigates reluctance to pay tax, especially in organisations with a high ability (Hauptman et al., 2024; Masri et al., 2024; Nichelatti & Hiilamo, 2024).

There remains a notable gap in the literature concerning the direct impact of tourism high seasons on tax compliance, specifically within the hotel and accommodation sector, in the context of good governance. While this relationship has not been the focus of empirical investigation, several related studies have addressed tourism seasonality concerning broader tax-related issues. For instance, (Dalir et al., 2021) demonstrated that accommodation providers in the United States strategically align their tax planning with seasonal fluctuations in tourism demand, resulting in adopting a seasonal tax system. In the context of Uzbekistan, (Safarov et al., 2023) highlighted that businesses generally do not perceive tax payments as burdensome during high tourist seasons, suggesting that increased revenue during these periods facilitates tax compliance. Meanwhile, in Indonesia, (Sunaningsih et al., 2024) find that hotels and accommodations achieve higher financial performance in high season and have more ability to pay taxes. These findings underscore the relevance of tourism seasonality and good governance in shaping tax behaviour, although its specific implications for the hotel and accommodation sector remain underexplored.

This research examines the effect of seasonality-based financial performance on tax compliance with good governance as a moderating variable by hotels and accommodations in Magelang Regency, Indonesia. This research has some contributions. First, this research gives new evidence of seasonality-based financial performance, good governance, and tax compliance in hotels and accommodations. Second, this research fills the previous gap between positive (Bach et al., 2025; Dalir et al., 2021; Dwitayanti & Armaini, 2024; Haque et al., 2023; Hikmah et al., 2024; Safarov et al., 2023; Sunaningsih et al., 2024; Supriyono et al., 2021; Trifan et al., 2023) and negative (Hendayana et al., 2024; Salsabila & Diantimala, 2023) relationships of financial condition and tax compliance by involving good governance as a moderating variable. Third, this research contributes to the literature, especially using the slippery slope framework in the context of tourism seasonality. Fourth, this research evaluates the implementation of *Peraturan Daerah Kabupaten Magelang No. 13 Tahun 2010* and *Peraturan Kepala Daerah Kabupaten Magelang No. 44 Tahun 2012*.

The central phenomenon in this research comes from the conditions in which the changes in tourism seasonality (high season vs low season) determine the changes in hotel

and accommodation performance. Furthermore, it leads to different ability levels and intention to comply with tax regulations. Since the relationship between ability to pay and to comply to taxation is not always linear, where high ability to pay tax is not always followed by intention to pay the tax, this research explores how good governance (transparency, trust, and ethics) can moderates the relationship and answer the inconsistent previous findings (Bach et al., 2025; Dalir et al., 2021; Dwitayanti & Armaini, 2024; Haque et al., 2023; Hikmah et al., 2024; Safarov et al., 2023; Sunaningsih et al., 2024; Supriyono et al., 2021; Trifan et al., 2023).

This research provides some novelties. First, this research examines empirically the effect of tourism seasonality-based performance on tax compliance in hotels and accommodations, where the focus is on the moderating role of good governance (transparency, trust, and ethics), which has not yet been used in the context of tourism seasonality in Indonesia. Second, this research explains the inconsistent previous research (Bach et al., 2025; Dalir et al., 2021; Dwitayanti & Armaini, 2024; Haque et al., 2023; Hikmah et al., 2024; Safarov et al., 2023; Sunaningsih et al., 2024; Supriyono et al., 2021; Trifan et al., 2023) by investigating the quality of good governance that can improve tax compliance. Third, this research brings the slippery slope framework into the context of tourism seasonality that extends to theory application in the tourism sector. The novelties are supported by the research phenomenon, dimensions of good governance measurement, and moderating analysis.

THEORETICAL REVIEW

Slippery Slope Framework. The slippery slope framework states that taxpayers will tend to comply if there is trust in the tax authorities or the power of the tax authorities to regulate and prevent tax evasion (Aulia et al., 2022). The main idea of the slippery slope framework is to provide the position of tax authorities as public servants, where tax authorities have to get public trust first. The regulation can be obeyed (Appiah et al., 2024). To create trust among taxpayers, tax authorities can implement good governance (Abodher et al., 2025). For instance, in Indonesia, there is a tax reform program. Tax reform is a program by Indonesian tax authorities to implement good governance in organisations, human resources, technology, processes, and regulation (Cahyadini et al., 2023). The slippery slope framework can be seen in **Figure 1**.
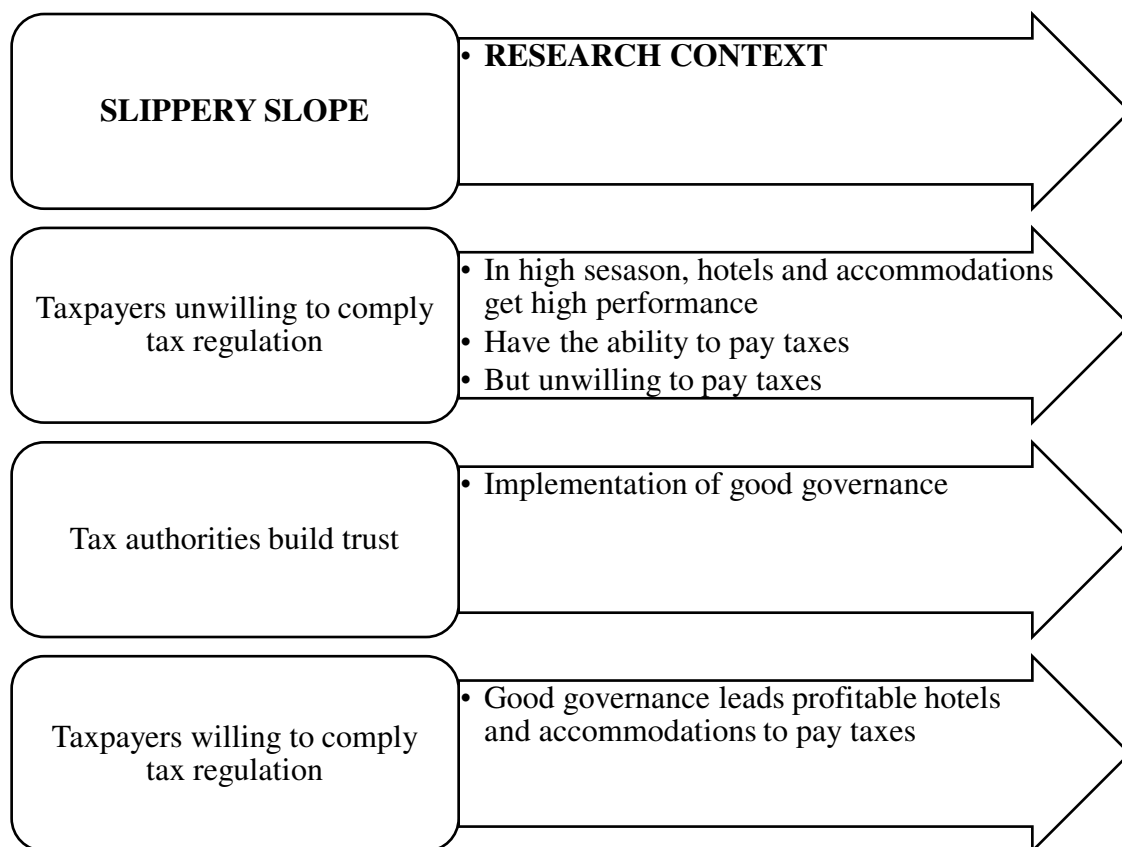
Figure 1. Slippery Slope Framework
Source: elaboration of theory, research context, and previous studies

The slippery slope framework states the two main steps of tax compliance: enforcement and trust (Aulia et al., 2022). Trust in tax authorities becomes the key for taxpayers to comply with the tax regulation voluntarily. This research puts good governance (transparency, trust, and ethics) as a mechanism of trust building, where the slippery slope framework supports the trust building to play the leading role in strengthening the relationship between the ability to pay tax (tourism seasonality-based performance) and voluntary tax compliance. In other words, higher tax compliance can only follow higher performance if trust and good governance occur. This theoretical framework becomes the foundation of hypothesis development (H1–H3).

Based on (Sunaningsih et al., 2024), this research determines that hotels and accommodations perform well and can pay taxes in high season. However, although hotels and accommodations have a high ability to pay, profitable businesses may be reluctant to pay the taxes (Hendayana et al., 2024; Salsabila & Diantimala, 2023). When tax authorities build trust by implementing good governance, hotels and accommodations will pay and comply with the tax voluntarily.

Tourism Seasonality. Tourism seasonality refers to the cyclical fluctuations in tourist activity and travel demand at specific times of the year. These variations are shaped by a complex interplay of factors, including climatic and weather conditions (Stelzl & Fuchs-Hanusch, 2023), economic and business cycles (Zhang & Xie, 2023), the cost of travel (Zhang & Xie, 2023), socio-demographic profiles of tourists (Arbulú et al., 2024),

as well as culturally significant events such as public holidays and religious celebrations (Dalir et al., 2021; Zhang & Xie, 2023). This seasonal pattern is a critical feature of the tourism industry. It exerts a considerable influence on various sub-sectors, most notably the hotel and accommodation sector, which is particularly sensitive to changes in tourist flows (Zvaigzne et al., 2022).

Tourism seasonality generally manifests in two distinct phases: the peak season and the low season. The peak season is when tourist arrivals reach their highest levels, often driven by favourable weather, school vacations, or significant events that attract many visitors (Dalir et al., 2021). During this time, the hospitality industry typically experiences a significant increase in demand, resulting in higher occupancy rates, greater service utilisation, and consequently, increased revenues and profitability (Yu et al., 2023; Zvaigzne et al., 2022). In contrast, the low season is marked by a downturn in tourist activity, often associated with less favourable weather, the end of holiday periods, or other competing priorities among potential travellers. This period presents considerable challenges for businesses in the tourism sector, including reduced income, underutilised capacity, and heightened financial risk (Zhang & Xie, 2023).

In the case of Borobudur Temple—one of Indonesia's most prominent tourist destinations—the peak season occurs annually in June-August, aligning with the national school holiday period, significantly boosting tourist visits (Hasanah et al., 2020). The pronounced increase in tourism during this period presents a strategic opportunity for the hotel and accommodation sector to maximise revenue. As such, this study investigates how the peak season is a motivating factor for improving tax compliance within the sector. The underlying rationale is that the heightened potential for income generation during high-demand periods may encourage businesses to formalise their operations and fulfil their tax obligations more consistently, driven by the increased visibility and economic gain experienced during the peak tourism season.

Good Governance in Taxation. Good governance is a set of principles and practices that guide how public institutions conduct public affairs and manage public resources in a way that is efficient, transparent, accountable, fair, and responsive to the needs of citizens (Zahran et al., 2023). It is widely used in public administration, development, and corporate governance to promote ethical and practical leadership—particularly in governments, businesses and organisations.

In the taxation context, good governance translates into how tax policies are formed, implemented, and enforced, and how the behaviour of both tax administrators and taxpayers aligns with the principles of efficient, transparent, accountable, fair, and responsive (Dahlan, 2023; Khozen & Setyowati, 2023; Sari, 2023). Transparency refers to the condition where tax laws, procedures, and rights are communicated; taxpayers are more likely to comply voluntarily (Al-Rahamneh et al., 2023). Accountability refers to when tax authorities can be held accountable (e.g., for abuse or negligence), public trust increases, and tax morale improves (Sjursen, 2023). Fairness shows that if taxpayers believe the system is fair (i.e., everyone pays their fair share), they are more likely to comply (Al-Rahamneh & Bidin, 2022). Integrity reduces corruption within tax offices and increases taxpayers' willingness to engage with the system (Polontoh & S, 2024).

In this research, good governance is pictured by transparency, trust, and ethics. Transparency shows that tax authorities widely share all the needed information with the public to fulfil the tax obligation (Al-Rahamneh et al., 2023). Trust is the impact of

exemplary governance implementation. Trust is more likely close to the principle of accountability and integrity, where the public will trust tax authorities as long as tax authorities do not engage in fraud, abuse of power, and corruption (Khaltar, 2024; Sargiacomo et al., 2024). Ethics also impacts exemplary governance implementation. Ethics is more likely close to the principle of fairness, where the public will fulfil their ethical tax obligations as long as tax authorities run the tax system fairly (Al-Rahamneh & Bidin, 2022).

Hypotheses Development. In high season, hotels and accommodations perform well, leading to their ability to pay taxes (Temelkov, 2022). High season also leads to more revenues from room orders than low season (Kool et al., 2022). In this case, more revenues and cash flows allow hotels and accommodations to have more cash reserves and increase their intention to pay taxes and comply with tax regulations. Some studies find that high performance increases tax compliance (Bach et al., 2025; Dalir et al., 2021; Dwitayanti & Armaini, 2024; Haque et al., 2023; Hikmah et al., 2024; Safarov et al., 2023; Sunaningsih et al., 2024; Supriyono et al., 2021; Trifan et al., 2023).

However, not all profitable businesses comply with tax regulations. There are possibilities, although in high season, hotels and accommodations decline to pay taxes (Hendayana et al., 2024; Salsabila & Diantimala, 2023). Not all businesses trust the tax authorities. To improve taxpayers' trust, tax authorities need to implement good governance. In this case, good governance will be reflected by transparency, trust, and ethics.

Transparency is a foundational element of effective governance and is crucial in fostering tax compliance. Transparency contributes to developing institutional trust, a significant determinant of voluntary tax compliance. When governments openly disclose how tax revenues are utilised—particularly in ways that benefit the public, such as infrastructure, education, and healthcare—citizens are more likely to perceive the tax system as legitimate (Mohammed & Tangl, 2023). This perception increases their motivation to comply, aligning with the slippery slope framework, which posits that trust in authorities enhances cooperation and voluntary tax compliance. In the context of this research, hotels and accommodations with high performance in high season tend to comply with the tax regulation when transparency occurs. (Zvereva et al., 2021) and (Capasso et al., 2021) find that transparency improves tax compliance.

H1: Transparency moderates the effect of tourism seasonality-based financial performance on tax compliance.

Trust is fundamental in shaping tax compliance behaviour, particularly in modern tax systems that rely significantly on voluntary self-assessment (Abodher et al., 2025). In the context of taxation, trust generally refers to taxpayers' belief that the tax authorities are competent, fair, and act in the public interest (Batrancea et al., 2022). The slippery slope framework is one of the most prominent models integrating trust into tax compliance. Tax compliance is determined by trust in authorities and leads to voluntary compliance (Appiah et al., 2024). A high level of institutional trust reduces the perceived risk associated with tax compliance and increases taxpayers' willingness to cooperate with authorities. When taxpayers believe that tax authorities are transparent, fair, and efficient in administering tax laws, they feel obligated to comply voluntarily. Opaque governance structures are often

associated with increased opportunities for corruption and rent-seeking behaviour (Dincă et al., 2021). When the risks decline, the public trusts it since there is greater scrutiny and accountability. Reduced perceptions of risk have been linked to higher levels of tax morale, as taxpayers are less resistant to compliance when they believe their contributions are not being misappropriated (Saputra & Prabowo, 2025; Susilawati et al., 2024). In contrast, where trust is lacking—often due to corruption, inefficiency, or political instability— taxpayers may perceive the tax system as illegitimate and be more likely to engage in evasion or avoidance behaviours.

In the context of this research, hotels and accommodations that perform well in high season tend to comply with tax regulations when trust occurs. For example, taxpayer education campaigns, procedure simplification, and dispute resolution mechanisms are more likely to yield positive compliance outcomes in high-trust environments. However, the same measures may be met with scepticism or resistance in low-trust settings. (Kogler et al., 2023) and (Batrancea et al., 2019) find that trust improves tax compliance.

H2: Trust moderates the effect of tourism seasonality-based financial performance on tax compliance.

Taxpayer ethics, broadly defined as the moral principles and values that guide individuals in fulfilling their tax obligations, play a pivotal role in shaping compliance behaviour. Ethical considerations influence the decision to comply with tax laws and the extent to which individuals internalise their civic duties and responsibilities toward the state. The slippery slope framework emphasises the interplay between power and trust; taxpayer ethics contribute to developing trust in tax authorities, thereby enhancing voluntary compliance (Appiah et al., 2024). Taxpayers with a strong ethical orientation are more likely to perceive noncompliant behaviour as morally wrong and thus exhibit higher levels of tax compliance. Ethical taxpayers tend to view tax payment not merely as a legal obligation but as a moral duty essential for the functioning of society, including the provision of public goods and services.

Ethical behaviour among taxpayers is not formed in isolation. However, it is significantly influenced by their perceptions of the tax system, particularly the conduct and moral standards of the institutions administering tax policies. Ethics is more likely to be close to the principle of fairness and integrity. The principles of fairness and integrity displayed by tax authorities are central determinants in cultivating or eroding taxpayer ethics. Fairness pertains to the equitable treatment of all taxpayers, procedural justice in tax administration, and the perceived equity of tax burdens. At the same time, integrity refers to the consistency, honesty, and accountability exhibited by tax officials in enforcing tax laws. Conversely, taxpayer ethics may erode in environments where corruption and weak institutional frameworks prevail, leading to increased non-compliance. In the context of this research, hotels and accommodations that have high performance in high season tend to comply with the tax regulation when ethical behaviour occurs. (Mishra, 2024) and (Al-Asfour & Saleem, 2023) find that ethics improve tax compliance.

H3: Ethics moderates the effect of tourism seasonality-based financial performance on tax compliance.

This research examines the moderating role of good governance on the effect of tourism seasonality-based financial performance on tax compliance behaviour. Since this research uses three exemplary governance implementations: transparency, trust, and ethics, three hypotheses are proposed. The research model can be seen in **Figure 2**.
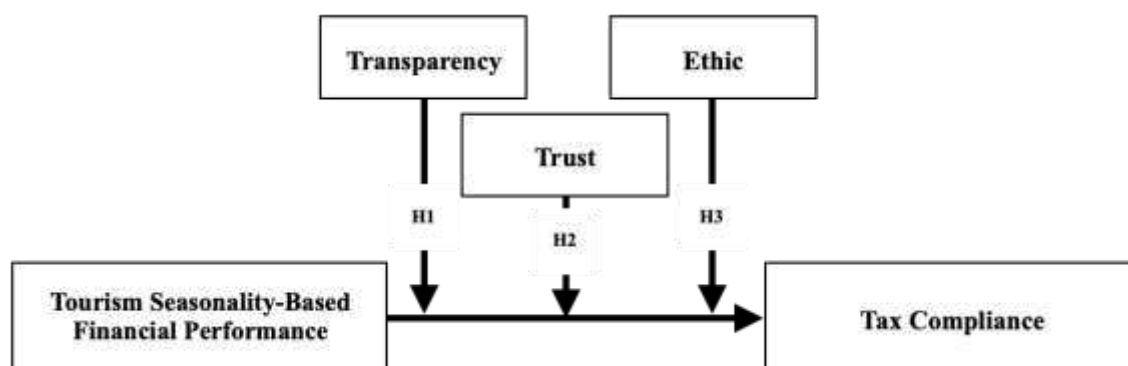
Figure 2. Research Model
Source: elaboration of theory, hypotheses development, and previous studies

METHODS

Research Object and Subject. The object of this study comprises business entities operating within the hotel and accommodation sector in Magelang Regency, encompassing hotels, guesthouses, and resorts. This sector was selected because of the strategic significance of Borobudur Temple, located in Magelang Regency, which has been designated as one of Indonesia's super-priority tourist destinations. The presence of the Borobudur Temple presents a substantial opportunity for the local government to generate tax revenue from tourism-related businesses, particularly from the hotel and accommodation sector. According to official statistics published by the Magelang Regency Statistics Agency, accessible at https://magelangkab.bps.go.id/indicator/16/276/1/hotel-dan-akomodasi-lainnya.html, in 2023, there are currently 10 registered hotels and 68 other types of accommodation operating within the region.

The subjects of this research are the owners or top-level managers (executives) who are directly responsible for managing these hotel and accommodation businesses. This research uses the census method as a sampling method where all population members are the samples since the population size is not too big (Burakauskaitė & Čiginas, 2023). The census sampling method provides the benefit of generalising the result to all population units (Gilmore et al., 2022). All owners and top managers of the 10 hotels and 68 accommodation establishments were approached as respondents in this study, resulting in 78 participants. These individuals were selected due to their strategic roles in decision-making and financial management, making them key informants for understanding the dynamics of the sector, particularly about tax contributions and tourism-driven economic development. However, five respondents did not return the research questionnaires. The total number of respondents that were examined was 73.

Research Variables and Measurement. This study investigates five key variables of tourism seasonality-based financial performance, tax compliance behaviour, transparency, taxpayer trust in tax officers, and taxpayer ethics. Following the

methodology adopted by (Hikmah et al., 2024), all variables were measured using a structured questionnaire employing a 7-point Likert scale, ranging from 1 ("strongly disagree") to 7 ("strongly agree"). The questionnaire items were adapted from previously validated instruments and further refined to align with the context of tourism seasonality, particularly within the Magelang Regency—home to Borobudur Temple, a super-priority tourist destination in Indonesia.

Tourism seasonality-based financial performance captures the respondents' perceptions of their financial outcomes during peak (high-season) and off-peak (low-season) periods. It includes five items measuring relative changes in revenue, cash flow, and profitability across seasons (Hikmah et al., 2024; Sunaningsih et al., 2024). Tax compliance is operationalised through four items that assess the consistency of tax reporting, accuracy of tax payments, and punctuality of tax submission, particularly during high-tourism seasons as compared to low seasons (Hikmah et al., 2024; Sunaningsih et al., 2024).

Transparency is divided into three dimensions: informative transparency (disclosure and accessibility of tax-related information), participative transparency (the usefulness of tax information in decision-making), and accountable transparency (tax officers' responsibility for decisions based on disclosed information). The transparency construct is measured using seven items adapted from (Montecchi et al., 2024). trust is conceptualised through three core dimensions: competence, benevolence, and integrity. The construct of trust comprises twelve items measuring perceptions of the officers' capabilities, consistency in service delivery, fairness, and alignment with shared values drawn on theoretical frameworks from (Gill et al., 2024). Ethics is assessed based on the respondents' reported behaviour about tax obligations, including underreporting income, overreporting expenses, and failure to prepare financial reports for tax purposes. This variable includes three items and is measured from the perspective of self-admission, following (Mangoting et al., 2019). The full operationalisation of each variable, including dimensions, items, sources, and coding, is presented in **Table 1**.

Data Analysis. This study tests its hypotheses using Structural Equation Modelling. The study also employs a single-factor analysis to assess standard method variance and indicate common bias (Kock et al., 2021). A variance value below 50 per cent indicates the absence of standard method bias (Kock et al., 2021). Furthermore, the study evaluates both the inner and outer models. The inner model includes assessments of validity and reliability, while the outer model examines model fit using the chi-square test, Normed Fit Index (NFI), Standardised Root Mean Square Residual (SRMR), and Root Mean Square (RMS) Theta (Hair et al., 2022). Hypothesis testing is conducted through path analysis.

Table 1. Variable Measurement

Variable	Dimension	Items of Questions	Source	Code
Transparency (TRANS)	Informative Transparency	Tax officers disclose and provide tax information to the public.	(Montecchi et al., 2024)	TRANS1
		Tax officers disclose and provide tax information accurately.		TRANS2
		Tax officers disclose and provide tax information promptly.		TRANS3

Variable	Dimension	Indicator	Source	Code
		Tax officers disclose and provide tax information completely.		TRANS4
		Tax officers disclose and provide tax information assertively.		TRANS5
	Participative Transparency	Tax officers provide high-quality information to support my decision-making.		TRANS6
	Accountable Transparency	Tax officers are accountable for decisions and policies based on the disclosed information.		TRANS7
	Competence	I trust tax officers' competence to influence my tax decisions.		TRU1
		Tax officers provide services consistently.		TRU2
		Tax officers provide services transparently.		TRU3
	Benevolence	Tax officers provide services thoroughly.		TRU4
		Tax officers provide services until I understand the information.		TRU5
		Tax officers provide services wholeheartedly.		TRU6
Trust (TRU)		Tax officers perform their duties assertively.	(Gill et al., 2024)	TRU7
		Tax officers perform their duties fairly.		TRU8
		Tax officers perform their duties consistently.		TRU9
	Integrity	Tax officers perform their duties with integrity.		TRU10
		Tax officers are reliable in fulfilling their responsibilities.		TRU11
		Tax officers act in alignment with shared values.		TRU12
		I underreport my revenues (reverse).		ETI1
Ethic (ETI)		I overstate my expenses (reverse).	(Mangoting et al., 2019)	ETI2
		I do not prepare financial statements for tax purposes (reverse).		ETI3
		Revenue is higher during the high season than during the low season.		FP1
		Revenues exceed expenses more significantly during the high season than during the low season.		FP2
Seasonal Tourism-Based Financial Performance (FP)		Increased high-season revenue contributes more to business development than low-season revenue.	(Hikmah et al., 2024) and (Sunaningsih et al., 2024)	FP3
		Cash inflow is higher than cash outflow in the high season compared to the low season.		FP4
		Cash balance increases significantly in the high season than in the low season.		FP5

Tax Compliance (TC)	I always calculate taxes more diligently in the high season than in the low season.		TC1
	I always pay the tax amount owed in the high season compared to the low season.	(Hikmah et al., 2024) and (Sunaningsih et al., 2024)	TC2
	I always pay taxes on time during the high season.		TC3
	I always submit tax reports on time during the high season.		TC4

RESULTS

Descriptive Statistics. Descriptive statistical analysis was conducted to examine the central tendency and variability of the main variables in this study. As shown in **Table 2**, all variables exhibit relatively high mean values, indicating generally favourable perceptions among respondents.

In **Table 2**, the variable ETI (Ethic) recorded the highest mean value of 5.743 with a standard deviation of 0.784. This suggests that respondents perceive tax officers to behave ethically, with moderate variation in their responses. This is followed by TRANS (Transparency), which has a mean of 5.451 and a standard deviation of 0.676, indicating a positive perception of transparency. TRU (Trust) also shows a relatively high mean of 5.379 (with a deviation of 0.718), suggesting that respondents tend to trust tax officers. However, there is slightly greater variation in responses compared to transparency.

Table 2. Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Deviation
TRANS	73	3.000	6.857	5.451	0.676
TRU	73	3.417	6.833	5.379	0.718
ETI	73	3.000	7.000	5.743	0.784
FP	73	3.200	6.600	5.078	0.653
TC	73	3.250	6.750	5.322	0.712

Source: Proceed data, 2025

TC (Tax Compliance) has a mean of 5.322 and a standard deviation of 0.712, reflecting a fair compliance behaviour among respondents. The variable with the lowest mean is FP (Tourism Seasonality-Based Financial Performance), with a mean value of 5.078 and a standard deviation of 0.653, suggesting a slightly more moderate perception of financial performance during tourism seasons. All variables fall within the expected range of the 7-point Likert scale (minimum values between 3.000 and 3.417; maximum values between 6.600 and 7.000), and the relatively low standard deviations (all under 0.800) indicate that responses are clustered closely around the mean, with no indication of extreme variability (Kotronoulas et al., 2023).

Inner Model. Table 3 presents the results of the construct reliability and validity assessment for all latent variables in the study. The analysis includes evaluations of outer loadings, Average Variance Extracted (AVE), Composite Reliability (CR), and Cronbach's Alpha to ensure that each construct is measured reliably and validly.

In **Table 3** shows, all constructs demonstrated acceptable indicator loadings, with values ranging from 0.704 to 0.883, exceeding the recommended threshold of 0.700 (Hair et al., 2022). Each observed indicator is strongly associated with its respective latent construct. The AVE values for all constructs exceeded the recommended cutoff of 0.500, which confirms convergent validity (Hair et al., 2022). Composite Reliability scores for all constructs were above 0.850, confirming strong internal consistency reliability (Hair et al., 2022). Cronbach's Alpha values for all constructs also exceeded the acceptable threshold of 0.700, further supporting internal consistency (Hair et al., 2022).

Table 3. Validity and Reliability Tests

Variable	Code	Loading Factor	AVE	Composite Reliability	Cronbach's Alpha
Transparency	TRANS1	0.833	0.584	0.883	0.844
	TRANS2	0.731			
	TRANS3	0.828			
	TRANS4	0.849			
	TRANS5	0.724			
	TRANS6	0.833			
	TRANS7	0.791			
Trust	TRU1	0.771	0.611	0.934	0.912
	TRU2	0.808			
	TRU3	0.870			
	TRU4	0.810			
	TRU5	0.883			
	TRU6	0.732			
	TRU7	0.751			
	TRU8	0.876			
	TRU9	0.704			
	TRU10	0.784			
	TRU11	0.772			
	TRU12	0.776			
Ethic	ETI1	0.812	0.673	0.863	0.783
	ETI2	0.872			
	ETI3	0.764			
Tourism Seasonality-Based Financial Performance	FP1	0.787	0.601	0.868	0.812
	FP2	0.742			
	FP3	0.782			
	FP4	0.834			
	FP5	0.810			
Tax Compliance	TC1	0.750	0.594	0.854	0.771
	TC2	0.794			
	TC3	0.806			

TC4	0.734

Source: Proceed data, 2025

The measurement model's results indicate that all constructs exhibit adequate indicator reliability, convergent validity, and internal consistency reliability. These findings support the measurement model's suitability for further hypothesis testing in the structural model analysis.

Outer Model. To evaluate the measurement model's overall fit, several model fit indices were analysed, including Chi-Square, Normed Fit Index (NFI), Standardised Root Mean Square Residual (SRMR), and Root Mean Square Theta (RMS Theta). Indicators in **Table 4** help determine whether the model adequately represents the data.

Table 4. Model Fitness

Indicator	Result	Threshold	Notes
Chi-Squared	1.138	insignificant	A sufficient number of variables
NFI	0.928	More than 0.900	Model fitting data
SRMR	0.058	Less than 0.080	No problem with the misspecification model
RMS theta	0.101	Less than 0.120	Small error correlation

Source: Proceed data, 2025

Table 4 shows, the model yielded a Chi-Square value of 1.138, which was statistically insignificant. An insignificant Chi-Square value indicates no significant difference between the model-implied covariance matrix and the observed covariance matrix, suggesting that the model fits the data well. While Chi-Square is sensitive to sample size, its insignificance in this context is a positive indicator of model adequacy, implying that the model includes a sufficient number of variables and reflects the data structure appropriately (Hair et al., 2022).

The NFI value was 0.928, which exceeds the recommended threshold of 0.900, indicating a good fit between the hypothesised model and the observed data (Hair et al., 2022). NFI compares the proposed model with a null model, and values closer to 1 suggest a better fit. Therefore, the result supports the claim that the model has strong explanatory power and fits the data well.

The SRMR value was 0.058, well below the commonly accepted maximum cutoff of 0.080 (Hair et al., 2022). This indicates that the difference between the observed and predicted correlations is minimal, meaning there is no issue of model misspecification. Thus, the structural model is statistically acceptable and theoretically sound.

The RMS Theta value was 0.101, below the threshold of 0.120, suggesting that the residuals of the reflective indicators are small (Hair et al., 2022). This supports the reflective measurement model's reliability, implying low error correlation among indicators. The results from all four fit indices demonstrate that the model is well-specified, adequately captures the relationships among the constructs, and exhibits a strong overall fit with the empirical data. These results validate the appropriateness of the measurement and structural model used in the analysis and support the continuation of hypothesis testing.

Path Analysis. Table 5 shows the path coefficients and significance levels for the structural model, examining the direct effect of tourism seasonality-based financial performance (FP) on tax compliance (TC) with the moderating roles of transparency (TRANS), trust (TRU), and ethics (ETI).

Table 5. Path Analysis

Path	Coefficient	t-value	p-value	Result
FP → TC	0.312	3.821	0.000*	
FP × TRANS → TC	0.147	2.116	0.035**	H1 is supported
FP × TRU → TC	0.091	1.762	0.079***	H2 is supported
FP × ETI → TC	0.198	2.984	0.004*	H3 is supported

*Significant in 0.010, ** Significant in 0.050, ***Significant in 0.100, TRANS = Transparency, TRU = Trust, ETI = Ethic, FP = Tourism Seasonality- Based Financial Performance, TC = Tax Compliance

Source: Proceed data, 2025

Interaction between tourism seasonality-based financial performance and transparency on tax compliance (FP × TRANS → TC) has a coefficient value of 0.147 with a t-value of 2.116 and a p-value of 0.035 (significant in 0.050). This implies that the positive influence of financial performance on tax compliance becomes stronger when tax officers are perceived as transparent. H1 is accepted where transparency moderates the effect of tourism seasonality-based financial performance on tax compliance.

Interaction between tourism seasonality-based financial performance and trust on tax compliance (FP × TRU → TC) has a coefficient value of 0.091 with a t-value of 1.762 and a p-value of 0.079 (significant in 0.100). This implies that higher trust in tax officers enhances the positive impact of financial performance on tax compliance. H2 is accepted where trust moderates the effect of tourism seasonality-based financial performance on tax compliance.

Interaction between tourism seasonality-based financial performance and ethics on tax compliance (FP × ETI → TC) has a coefficient value of 0.198, a t-value of 2.984, and a p-value of 0.004 (significant in 0.010). This indicates that the effect of financial performance on tax compliance is amplified when taxpayers act ethically. H3 is accepted, where ethics moderate the effect of tourism seasonality-based financial performance on tax compliance.

DISCUSSION

This research examines the moderating effect of good governance (transparency, trust, ethics) on the effect of tourism seasonality-based financial performance on hotels and accommodations in Magelang Regency tax compliance. It provides new evidence of seasonality-based financial performance, good governance, and tax compliance in hotels and accommodations and fills the previous research gap. This research also contributes to the literature, especially using the slippery slope framework in the context of tourism seasonality.

The first result shows that the interaction of tourism seasonality-based financial performance and transparency positively affects tax compliance. It indicates that H1 is

accepted where transparency moderates the effect of tourism seasonality-based financial performance on tax compliance. When tax authorities are transparent (with clear regulations and socialised tax information), profitable hotels and accommodations in high season see the tax obligation as fair and trustworthy. Transparency reduces uncertainty and perceived risk of arbitrariness. It leads hotels and accommodations to have compliance behaviour. For tax authorities, the first result implies improving transparency, such as the publication of tax revenue for the benefit of the tourism sector or the socialisation of tourism seasonality-based tax regulation. The first result implies transparent financial management for hotels and accommodations, especially in high season with higher revenues.

The second result shows that the interaction of tourism seasonality-based financial performance and trust positively affects tax compliance. It indicates that H2 is accepted, where trust moderates the effect of tourism seasonality-based financial performance on tax compliance. Trust improves the voluntary tax compliance by hotels and accommodations. When tax authorities can be trusted, hotels and accommodations will have a lower perception of fraud or corruption by tax authorities. It leads hotels and accommodation to use their financial power in high season to comply with tax regulations. For tax authorities, the second result implies building trust, such as friendly tax services or implementing a taxpayers' complaint system, so that trust between tax authorities and taxpayers occurs. For hotels and accommodations, the first result implies making trusted financial management, especially in high season with higher revenues.

The third result shows that the interaction of tourism seasonality-based financial performance and ethics positively affects tax compliance. It indicates that H3 is accepted, where ethics moderates the effect of tourism seasonality-based financial performance on tax compliance. Ethical tax payment gives strong motivation to comply with tax compliance. Ethical hotels and accommodations tend to use their surplus revenues in high season to fulfil the tax obligation. For tax authorities, the third result implies conducting campaigns of ethical tax and business moral education, such as in the tourism sector, to improve ethical tax behaviour. For hotels and accommodations, the first result implies building an organisational culture that promotes ethics.

The research findings show that higher performance leads to tax compliance when good governance occurs, which is consistent with (Sunaningsih et al., 2024), (Zvereva et al., 2021), (Capasso et al., 2021), (Kogler et al., 2023), and (Batrancea et al., 2019), who confirm that the role of transparency and trust improves compliance. However, this research contrasts with some previous findings. (Hendayana et al., 2024) and (Salsabila & Diantimala, 2023) find that profitable companies avoid tax obligations.

The empirical results support the slippery slope framework, where trust (including the components of transparency and ethics) moderates the relationship between ability to pay (performance) and voluntary compliance. When governance elements are strong, the trust/voluntary compliance pathway is active, resulting in positive seasonal performance that drives compliance. When governance elements are weak, the power/enforcement or incentive-to-evade pathway becomes more dominant. Therefore, your results confirm the theoretical mechanism and suggest that institutional conditions explain the heterogeneity in findings in the previous literature.

The results only apply in the context of perception-based measurement. This research does not use financial reports or tax documents to measure financial performance and tax

compliance. It also does not directly observe the implementation of good governance in tax offices. It is suggested that tax and financial documents and direct observation be used for variable measurements. Also, future research can investigate longitudinal studies to capture trust building in the long term.

CONCLUSION

This research examines the moderating effect of good governance on the effect of tourism seasonality-based financial performance on tax compliance by hotels and accommodations in Magelang Regency. Based on data analysis, transparency, trust, and ethics moderate the effect of tourism seasonality-based financial performance on tax compliance. The result indicates that good governance promotes transparency, trust, and ethics in profitable hotels and accommodations to use their strong financial performance to pay and comply with taxes. The result also confirms the slippery slope framework, especially in tourism seasonality.

This study presents several important implications. First, it highlights the need for hotel and accommodations managers to develop strategic tax management practices for peak (high) and off (low) tourism seasons. Effective financial planning—such as allocating surplus revenues and cash flows generated during the high season—can help ensure the availability of funds to meet tax obligations during periods of reduced income. Second, the findings underscore implications for policymakers and regulators. Although local tax regulations—such as *Peraturan Daerah Kabupaten Magelang No. 13 Tahun 2010* and *Peraturan Kepala Daerah Kabupaten Magelang No. 44 Tahun 2012*—are already in place, these regulatory frameworks have yet to adequately account for the exemplary governance implementation based on the seasonal nature and dynamic fluctuations inherent in the tourism industry. Therefore, it is recommended that tax authorities and local governments design more adaptive and sector-specific tax policies that reflect the unique operational cycles of tourism businesses, particularly in the hotel and accommodation sectors.

In a broader context, this research holds implications for businesses within the tourism sector—specifically hotels and accommodations—and tax authorities responsible for revenue collection. It underscores the importance of designing tailored tax policies that accommodate the operational characteristics of seasonal tourism businesses while supporting tax collection agencies' objectives. To promote mutual benefit and enhance tax compliance, it is recommended that tax authorities consider implementing flexible taxation mechanisms, such as the socialisation of tax revenues for tourism sectors (transparency and fairness). Such adaptive policies would alleviate tax ambiguity on tourism-based businesses and encourage sustained compliance by fostering a more cooperative and responsive relationship between taxpayers and tax collectors.

There are some research limitations. First, tourism seasonality-based financial performance is measured by perception since this research has no access to financial data. Bias may occur in financial performance measurement. Future research is expected to measure financial performance from financial statements. Second, this research also measures tax compliance based on perception and does not observe the tax document. Future research is expected to measure tax compliance based on tax documents held by hotels and accommodations or tax authorities. Third, this research also measures good governance by perception and does not observe directly the governance implementation in

the tax office. Future research is expected to observe governance implementation directly in the tax office to get accurate measurements.

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