

Isnaniati, Siti; Sukoharsono, Eko Ganis; Roekhudin; Rosidi

Article

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Framing and Gender in Voluntary Disclosure an Experimental Study

Siti Isnaniati^a , Eko Ganis Sukoharsono^b , Roekhudin^b  and Rosidi^b 

^aUniversitas Islam Kadiri, Program Studi Akuntansi, Indonesia; ^bDepartement of Accounting, Faculty of Economics and Business, Brawijaya University, Malang, Indonesia

ABSTRACT

This research aims to gain knowledge regarding the impact of positive or negative framing on decision-making according to gender, whether feminine or masculine, in voluntary disclosure. I was using an experimental study with a two-by-two factorial design. One of the factors is framing which is divided into 2 levels, namely positive framing and negative framing. This research hypothesis uses Two Ways Anova. This research shows that positive and negative framing has no effect on tax decisions regarding voluntary disclosure. Apart from that, masculine and feminine gender does not affect tax compliance for voluntary disclosure.

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1. Introduction

The study of *framing* has been very popular among scholars in the last few decades. *Framing* is the process of producing certain meanings by utilizing language (Wardani & Sukirno, 2014). Meanwhile, *framing* according to Suartana (2005) is an event that shows that decision-making will respond differently to the same problem if it is presented in a different format. The meaning of *framing* creates individual thinking for making decisions on existing issues. Meanwhile, the form of decision chosen by each person is directly proportional to the information obtained. Therefore, *framing* can be concluded as a form of inequality in individual behavior regarding the various decisions produced (Pasek, 2016).

A theory that will tell you about *framing* is prospect theory which is divided into two domains, namely the profit/savings domain (positive *framing*) and the profit/waste domain (negative *framing*). This theory will explain that *the framing* used by individuals can influence the decisions they make. The decisions and conclusions taken by individuals differ depending on their existing abilities in interpreting *framing* and also depend on the attributes possessed by each individual in making decisions.

The attribute that each individual has is *Gender*. *Gender* is the social sex that forms social roles according to gender—views about ethical or inappropriate behavior between men and women who have differences. The differences in each person's views depend on something related to their psychology. Each *gender* has its psychology, the male category has masculine traits, namely daring to take risks, while the female category has feminine traits, namely warm, gentle, sympathetic, and sensitive (Shofa, 2018). Men's behavior is lower than that of women because in general men are braver in taking risks and acting in all ways to obtain their goals and the opposite is true for women. Sofha and Utomo's opinion is that *gender* influences a person's perception of their tax compliance. This is by research Yesi (2015). Meanwhile, according to research, Hasseldine and Hite (2003) *framing* can influence employees in making decisions related to tax compliance, while *gender* proves that the effect of *framing* for each individual in making decisions is not the same because there are personal attributes, namely male or female *gender*.

CONTACT Siti Isnaniati  isnaniati@student.ub.ac.id, sitiisnaniati961@gmail.com  Universitas Islam Kadiri, Program Studi Akuntansi, Indonesia.

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These differences in decisions regarding tax compliance have encouraged the government to carry out the latest innovation, namely the Voluntary Disclosure Program, voluntary disclosure is expected to be able to increase tax revenues in Indonesia. Voluntary disclosure is carried out to accelerate economic recovery and national development by restructuring the tax system so that it can reduce several tax-related problems such as the low level of taxpayer compliance in Indonesia. This can be seen and explored further that compliance with paying taxes, both VAT and PPh, by taxpayers is still too low compared to other Southeast Asian countries. In 2015 Indonesia's tax ratio was only 11.9%, even though other countries in Southeast Asia such as Thailand have reached 16.5%, the Philippines 12.9%, Malaysia 16.1%, and Singapore 14%. Certainly, the impact of the low tax ratio is influenced by many factors, some of which are the low level of awareness of taxpayers to fulfill their obligations, especially in terms of paying and reporting taxes, the limited number of tax authorities or tax inspectors, the lack of comprehensive tax socialization.

Support from Taxpayers plays an important role in the success of the Voluntary Disclosure Program Policy. This is because PPS gives taxpayers the option of still partially disclosing their assets in the past to participate by making payments according to the PPh rate from the disclosed asset reporting. This election depends on the response of each taxpayer to take a stance on the PPS policy. The support given by taxpayers for voluntary disclosure is very important because taxpayers are the main target of the voluntary disclosure program. Taxpayers' trust in the government must fully support this. However, several parties have different views on this voluntary disclosure, such as taxpayers who always comply with payments and reporting. Of course, the existence of this PPS makes taxpayers who have been previously obedient feel unfair about the new policy issued by the government for taxpayers who have committed fraud by not wanting to report and make payments correctly and appropriately beforehand. This voluntary disclosure program has long been predicted by the government to increase and improve tax revenues in Indonesia.

Based on research Prastiwi (2020) entitled '*Framing and Gender in Tax Compliance: Experimental Study*' states that the impact of two *framings* formed positively and negatively does not affect participants' tax compliance. Several causes thwart *framing*, such as the culture of Indonesian society which tends to be risk-neutral, conveying very detailed results in losing the impact of *framing*, and tending to be idealistic in assessing profits and losses. Meanwhile, masculine and feminine *gender* did not affect participants' tax compliance. The influence of *gender* is considered insufficient as a determining factor in making decisions due to *gender equality* resulting from freedom between men and women. Another research Safri (2020) the titled '*Effectiveness of the Tax Amnesty Program Volume II and Success Factors and Problems: lessons from Tax Amnesty Volume I*' concluded that there are opportunities that the government can maximize in Tax Amnesty Volume II, especially from ransom money and repatriation from abroad, Of course, there is also the opportunity for receipt of domestic declarations, considering the increase in annual tax return reporting by domestic taxpayers in 2020. Based on this explanation, the researchers were impressed to study research with the title: '*Framing and Gender in Voluntary Disclosures: Experimental Study (Livestock Owner Entrepreneurs) Layer Chicken, Pare, Kediri Regency*'. In conducting this research, researchers provide limitations, namely only focusing on certain specific locations, namely the Pare area, Kediri Regency. Researchers also provide restrictions on the selection of research subjects, namely those who have participated in PPS and carry out their tax obligations, namely calculate, deposit, and report. This study is also limited by the age of the research subjects, namely 25–32 years old. The study aims to determine the impact of positive/negative framing in making decisions to participate in the PPS by considering gender ownership, both feminine and masculine. In addition, this research is expected to explain the understanding and knowledge for taxpayers in terms of decision making that can be influenced by framing based on feminine and masculine gender inequality owned by taxpayers against PP so as to increase the level of taxpayer compliance and build public awareness so that better public awareness is built. In addition, this study is expected to provide a deeper understanding of framing and gender factors in influencing the behavior of layer chicken farm entrepreneurs in Pare. By conducting an experimental study, this research can provide direct empirical evidence regarding the effect of information framing and the role of gender in PPS decisions. In addition, this experimental study can help identify the effectiveness of information framing in encouraging layer chicken farm entrepreneurs in Pare to participate in PPS, as well as differences in responding based on respondent gender.

2. Theoretical foundation

2.1. Previous research

- a) Prastiwi (2020)
The title '*Framing and Gender in Tax Compliance: Experimental Study*' states that the impact of two *framings* formed positively and negatively does not affect participants' tax compliance. Some causes can thwart *framing*, such as the culture of Indonesian society which tends to be risk-neutral, delivery that is too detailed so that it eliminates the impact of *framing*, and tends to be idealistic in assessing profits and losses. Meanwhile, masculine and feminine *gender* did not affect participants' tax compliance. *Gender* is considered not capable enough to be an important factor in making decisions because *gender equality exists* as a result of the emergence of freedom between men and women.
- b) Nasution and Suryawati (2019)
The title '*The Effect of Adverse Selection and Negative Framing on Escalation of Commitment in Investment Decision Making*' states that there is an influence caused by adverse selection on escalation of commitment in investment decision making. The cause of this is the asymmetry of information between managers who tend to have private information and owners who do not know internal management information, so that this triggers the desire of decision makers (managers) to escalate commitment. Negative framing also shows its influence on escalation of commitment. The reason is that there is a tendency to increase escalation of commitment at the time of decision making. This research is conducted by conducting experiments by involving students who already have basic knowledge and experience related to investment decision making.
- c) Yahya and Surya (2012)
Title '*The Effect of Framing Effect as a Determinant of Escalation of Commitment in Investment Decisions: The Impact of Working Experiences*'. Stating that the framing effect has no effect on experienced subjects in considering project information. Effect framing is only an explanatory force for determinants of escalation of commitment. This is based on prospect theory.
- d) Safri (2020)
The title '*Effectiveness of the Tax Amnesty Program Volume II and Success Factors and Problems: lessons from Tax Amnesty Volume I*' concludes that there is an opportunity to maximize the government in implementing the Tax Amnesty Program Volume II, especially from ransom and repatriation funds from abroad, as well as income opportunities from domestic declarations, bearing in mind the increase in annual tax return reporting for domestic taxpayers in 2020.
- e) Ningtyas and Aisyaturrahmi (2022)
The title '*The Urgency of the Voluntary Disclosure Program (Tax Amnesty Volume II) Based on the Taxpayer's Point of View*' states that PPS has a positive effect on Taxpayer Perceptions, and Trust in the Government is a moderating variable that strengthens the bond between PPS and Taxpayer Perceptions.

2.2. Literature review

2.2.1. Framing

Framing directly affects the taxpayer's cognitive when determining the decision of a problem. Framing according to Suartana (2005) is an event that represents that decision making will respond differently if the presentation of the problem format is not the same. Meanwhile, according to Hapsari, (2017) framing is defined as an event by selecting and giving more attention to certain events. Based on these two definitions, it can be concluded that the essence of framing is an event that is managed to be communicated by individuals who will produce a decision. According to Kahneman and Tversky (1979) Prospect Theory is one of the theories that explains the influence of framing. This theory explains the existence of cognitive biases that affect decision making under conditions of uncertainty and risk. Individuals will be risk-averse or even better, like risk. This action depends on the problem at hand. This theory also argues that individuals will give excessive weight to certain outcomes compared to uncertain ones. It is this tendency that ultimately divides framing into positive framing and negative framing. The meaning

of positive *framing* is that a person's attitude when making decisions tends to avoid risk, for example in voluntary disclosure a taxpayer who has not reported his assets would be better off immediately reporting his assets honestly and paying the taxes determined by the DJP promptly. Meanwhile, negative *framing* is the attitude of a person who tends to make more risky decisions, for example, taxpayers already know that there is voluntary disclosure that has been implemented by the government, but deliberately ignore it and do not report and pay taxes on the assets they own.

According to the Prospect Theory developed by Kahneman and Tversky (1979) its basis contains two interrelated scientific disciplines, namely psychology and economics as an important part of analyzing individual behavior for making economic decisions between two options. The prediction from this theory is that a decision depends on the formulation of a problem. If a reference meaning is interpreted as an expenditure that appears to be a matter of luck, then the resulting function value becomes concave and the decision-maker is averse to taking risks. In addition, if a reference is interpreted as an expenditure that appears to be a loss, then the function value becomes convex and the decision maker will prefer taking risks (Suartana, 2005). Kahneman and Tversky explained that an individual will search for information first before making several 'decision frames' or decision concepts. After making a decision concept, the individual will then decide to get the best option from a concept that can produce the highest expected utility. Prospect theory can be used to view various incidents of human behavior in all aspects of life, especially the decision-making process which is sometimes beyond reason. Another use of this theory is also for the process of measuring or carrying out a measurement perspective on the behavior of individuals or organizations in making decisions, and the reasons behind these decisions. In short, it can be assumed that prospect theory can guide individuals will have an irrational tendency to be more careful in gambling between profits and losses. When experiencing a loss, individuals are more willing to accept risks than when they are successful. Individuals will feel as if the value of a loss received on a certain amount of money in gambling will be more painful than when they receive a profit on several items of the same value, so being in a loss situation encourages the individual to dare to accept risks. This theory explains that risk will be more meaningful to accept in a state of loss or not being good enough. Thus, if an individual or organization is in a very difficult situation from a financial perspective, they will have the potential to be more aggressive and braver enough to accept risks and uncertainty (risk-seeker). Prospect theory is a branch of cognitive theory that explains how a person thinks/opinions and accepts decisions regarding various options that are felt to provide more benefits than the risks accepted (Hadiprajitno, 2016).

2.2.2. Gender

Gender, namely the inequality of roles, functions, status, and responsibilities of men and women as social and cultural manifestations that have grown through various processes from generation to generation (Puspitawati, 2013). Therefore, *gender* is a form of understanding between individuals who have no natural characteristics. *Gender* is a characteristic that is tied to men and women which can be constructed socially and culturally. Inequalities in *gender-based values and traits* influence men and women when making decisions (Ridha, 2017).

Gender is a grammatical classification of other related words, generally related to the existence of two genders or neutrality (Nurachmi & Hidayatulloh, 2021). Therefore, *gender* is an analytical concept used to recognize the inequality between men and women because men are braver in taking risks and carrying out various efforts to obtain everything they want.

Gender can be interpreted as a clear inequality in terms of values and behavior between men and women. Gender gives differences in the characteristics of men and women which are developed in social and cultural ways (Darma, 2009). This inequality results in different ways of viewing and acting as well as making decisions between men and women on many things. Apart from that, Darma explained that women from society's perspective are generally known to be gentle, emotional, beautiful, and have a motherly spirit. When compared with men who are known to be stronger, physically strong, manly, and able to think rationally, based on these differences in characteristics, it can be identified more clearly the respective roles in the emergence of masculine culture for men and feminine culture for women.

The problem that arises from the word *gender* does not only lie in the innate nature of birth but in the lack of justice in the division of labor experienced by women. At the time of division, most women

were seen as having direct influence in the domestic (household) sector, while men tended to be in the public (society) sector. The domestic sector consists of a static and consumer sector, while the public sector is dynamic has sources of strength, and can control social change. As time passes, views like this will create a *gender gap* in society, especially among women. This inequality results in a sense of *gender injustice*, where men dominate over women. This sense of injustice then gave birth to the women's movement known as feminism. The aim of this movement is none other than to realize justice and *gender equality* for women from all aspects, including the aspect of voluntary disclosure to prove that women and men must be equally fair in their contribution to their tax obligations.

Several studies described above explain the comparison of views between men and women regarding tax fraud. Several studies show that women tend to disapprove of tax fraud compared to men. This survey is the result of McGee's hard work in international business studies while studying in Thailand and Taiwan. Meanwhile, McGee's research results in studies in Poland and Hong Kong produced significant similarities based on *gender*. In addition, a survey conducted by McGee in Romania showed that men were less likely to agree to commit tax evasion than women (McGee, 2006).

2.2.3. Taxes

According to the KUP Law No. 28 of 2007 Article 1 Paragraph 1 which states that the definition of tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation, and is used for state needs for the greatest prosperity. people. Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay for general expenses (Mardiasmo, 2011). After that, it appears and will be processed in the brain which is the center of consciousness. In this way, a person can realize what is seen by the sense of sight, everything heard by the sense of hearing, and everything felt by the five senses. The processing that occurs in the brain is called a psychological process which is the final processing of an individual's perspective which results in a true perspective. This sword method as an embodiment of the perspective has been chosen by individuals in all kinds of aspects.

'Taxes can be defined as assistance, either direct or indirect, of a coercive nature by public authorities obtained from the public or goods, to fulfill government spending' (Rahayu, 2013). From several tax definitions that have been described, it can be concluded that the tax collection process is based on the strength of the law and a series of regulations.

1. Taxpayers do not get direct benefits from paying their taxes.
2. Taxes are collected by the state, both the central government and regional governments.
3. Taxes are used to pay for various state financing, both routine financing and development financing, which, if in a surplus condition, must be allocated for the benefit of public investment costs.

2.2.4. Voluntary disclosure

PPS is a disclosure that is made without being required by applicable regulations. PPS is known as tax amnesty volume II. The existence of this law is expected to increase economic recovery which focuses on correcting the budget deficit and increasing the tax ratio by implementing policies to increase the performance of tax revenues, implementing tax administration reforms, creating a tax system that is based on principles of justice and legal certainty to be better, as well as increasing the level of taxpayer compliance in a voluntary manner. Changes to the HPP Law will take effect in 2022 from January 2022 to 30 June 2022. (Kemenkeu, 2021). Re-implementing the Tax Amnesty Policy Volume II or the Voluntary Disclosure Program, will certainly have a big impact on tax revenue in every region, especially in the Kediri Regency, especially the Pare District.

According to the HPP Law, PPS is a program that gives taxpayers the freedom to report or disclose incomplete tax obligations voluntarily by paying PPh based on the assets disclosed. The background to this PPS is that there are tax amnesty participants who do not fully disclose their assets in the tax amnesty and if this is known by the DJP they will be subject to the final PPh (PP/36/2017) which is

considered very burdensome plus a sanction of 200% (Article 18 paragraph (3) TA Law). There are OP taxpayers who do not fully disclose all income in the 2016–2020 annual SPT. With data from automatic data exchange (AEOI) and tax data from ILAP, taxpayers have not disclosed all assets and income, so they require voluntary freedom to fulfill their obligations. tax. Taxpayers who took part in the tax amnesty program in 2016 may still not report all their assets until 2015. If this happens, these taxpayers could be subject to burdensome sanctions, even an additional 200% penalty. The first condition, PPS is intended for taxpayers who have participated in tax amnesty volume I, both individuals and bodies. The second condition is aimed at OP taxpayers in 2016–2020 who did not fully carry out their tax obligations properly and carry out asset disclosure in the annual SPT for these two conditions.

The freedom given by the Government to taxpayers to fulfill their tax obligations and disclose their assets voluntarily. This PPS is carried out in six months starting from January 2022 to June 2022. Taxpayers will get a rate of 11% if they disclose their assets abroad without repatriation and will get a rate of 8% if their assets located abroad are brought into Indonesia or they will declare their assets in the country. This rate will decrease if participants repatriate their assets from abroad to Indonesia and then put their funds into investing in state securities such as SBN, downstream, or renewable energy.

3. Research conceptual framework

3.1. Theoretical framework

Framing and Gender in Voluntary Disclosure: Experimental Study (Entrepreneur Owner of Layer Chicken Farm, Pare, Kediri Regency)

3.2. Hypothesis development

3.2.1. Framing, gender, and voluntary disclosure

Negative (Wirakusuma, 2016) *framing* can have the effect of escalating a manager's commitment to continuing a project that has been identified as a failure. This is by Kahneman and Tversky's prospect theory in 1979 which states that a person will have an irrational tendency to feel reluctant to risk a gain rather than a loss. The application of *framing* is expected to increase voluntary disclosure of tax obligations.

Hasseldine and Hite's (2003) research outlined that negative and positive *framing* can influence compliance with taxpayers' voluntary disclosures. In line with prospect theory, the negative and positive *framing* chosen has its risks.

According to Figure 1, the factor that can cause cognitive influence which becomes a personal attribute in an understanding of communication is *gender*. *Gender* is one of the factors that influences voluntary disclosure because women are more compliant with voluntary tax disclosure compared to men who only comply temporarily due to fear of sanctions (Kastlunger et al., 2010). The same thing was explained by Nurachmi and Hidayatulloh (2021), who explained that *gender* is a grouping using other words related to it, more specifically related to the presence or absence of two genders or neutrality. *Gender* is a concept that can analyze attributes to explain the inequality between men and women which is due to men's courage in accepting risks and pursuing all the interests that are the goal of their lives. *Gender* is divided into 2 groups, namely masculine and feminine. According to Hasseldine and Hite (2003), it explains that *framing* formed positively or negatively can influence the level of voluntary disclosure of female and male taxpayers. The role of *framing* in encouraging WP decisions depends on one of the WP's characteristics, namely *gender attributes*. The personal characteristics of each taxpayer result

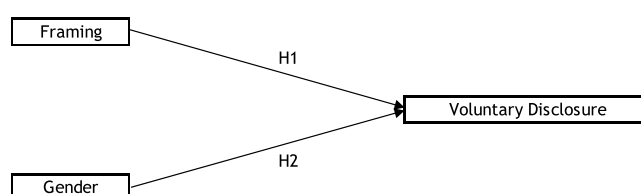


Figure 1. Theoretical framework. Sources: Ningtyas and Aisyaturrahmi (2022); Prastiwi (2020).

in differences in behavior to overcome risks. The impact of the risks obtained by each taxpayer influences the level of tax compliance regarding voluntary withdrawal. The ability of prospect theory to analyze this situation, where if someone experiences a loss, they tend to want to seek temporary risk and if they experience a profitable situation, they tend to avoid risk. Individuals who have feminine and masculine *genders* have different attitudes which result in different voluntary disclosures for each taxpayer.

H1: Positive framing makes decisions more compliant with voluntary disclosure of tax obligations than negative framing.

H2: Feminine and masculine genders have equality in decision-making regarding voluntary disclosure of their tax obligations.

4. Research methodology

4.1. Types of research

This research uses an experimental approach. An experimental approach is an approach used to provide knowledge about the influence of an independent variable on a dependent variable to compare the impact of a particular treatment with other treatments that are not the same.

4.2. Research subjects

The subjects of this research were business respondents who own layer chicken farms in Pare District, Kediri Regency. The subject was chosen as a layer chicken farm owner because chicken farming is a business that is included in the taxpayer. Automatically, chicken farming entrepreneurs, especially layer chickens in Pare, are expected to report and pay taxes on their business properly. In addition, researchers have a reason because layer chicken farmers have relevance in the context of the research topic under study. Layer chicken farming has unique challenges and dynamics related to the management of the farm business and the business decisions made by the owners. By choosing to conduct research on these respondents, the researcher gained a more in-depth understanding regarding the practices as well as perceptions of layer chicken farm owners in Pare regarding framing and gender issues in PPS. As such, this study will strengthen the understanding of the ways in which these factors influence voluntary disclosure among layer farm entrepreneurs in Pare, as well as their consequences in the context of business management and decision-making.

4.3. Data collection

The data for this study was collected through observations, tests, and field experiments with layer chicken farm owners in Pare District, Kediri Regency. All data found during this research was examined to ensure its veracity and accuracy. This research involved an intensive validation process for all data found. This validation involved not only the farm owner, but also the promoter team. After reading the research paper, each participant has verbally confirmed the data found. Due to confidentiality reasons of this participant being a business owner, the participant felt more comfortable giving verbal consent to maintain confidentiality, especially involving sensitive or personal topics. Verbal consent allows direct interaction between the researcher and the participant, which can provide an opportunity for participants to ask questions and get direct explanations before giving their consent. The promoter team also gave approval for this research through the 'Approval Letter Brawijaya University No.18626/UN.10.F02.13.31/AK/2023'. This approval letter is in the form of a letter that this research is suitable for research. There is no need to obtain specific ethical clearance for the approval letter.

4.4. Operational definition of variables

X1: *Framing* is a process of producing meaning by utilizing language.

- X2: Gender is the nature or condition of being male or female. The definition of *gender* is not that simple. The meaning of *Gender* goes beyond sex. *Gender* is a social structure of inequality between men and women, but sex is only a biological inequality.
- Y: Voluntary Disclosure is a program created by the government to increase tax revenue using a *self-assessment system*. A tax collection system like this requires taxpayers to play an active and conscious role in fulfilling their tax obligations.

4.5. Experimental design

This study uses experimental research methods. In Table 1, the researchers use this research method because researchers plan to make certain interventions on framing and gender variables in the research environment to understand their impact on PPS. The experimental basis used in this study is the relevant Prospect theory in the literature. The researcher will apply this knowledge to design and carry out a study that allows to test the hypotheses used. This study uses a 2 x 2 factorial design. The first factor is framing which is composed of 2 levels, namely positive framing and negative framing. While the second factor is gender, there are 2 levels, namely: masculine and feminine.

4.6. Research instruments

Framing can influence individual decisions. *Framing* consists of two, namely positive *framing* and negative *framing*. The indicator referred to as positive *framing* is that a person's attitude in making decisions tends to avoid risk. Meanwhile, negative *framing* is a person's attitude that tends to make riskier decisions. The *gender dimension* uses the Darma (2009) dimension to classify *gender* into two dimensions, masculine or feminine.

According to this indicator, two narratives contain *framing* which contains messages regarding formal legal sanctions. In the first narrative, there is a positive *framing* where there are no binding sanctions if taxpayers comply with tax regulations, then respond to questions related to the implementation of obligations based on positive *framing*. Furthermore, in the next narrative, the subject will receive a negative *framing* which will result in sanctions if taxpayers do not comply with tax regulations, who always respond to questions related to the implementation of obligations based on negative *framing*. In each narrative, a case is presented where the subject is asked to choose 5 main indicators from 10 masculine and feminine indicators to choose a *gender attribute*. The 5 main indicators used to categorize gender into masculine or feminism dimensions based on Hofstede (1991) masculine indicators are (1) Assertiveness in behavior; (2) Performance achievement; (3) success; (4) competition; and (5) independence. Feminism indicators are (1) Quality of life; (2) Maintaining warm personal relationships; (3) Service; (4) Caring; and (5) Solidarity.

In this study, the researcher acknowledged the complexity of gender identity and paid attention to diversity in gender experiences. In analyzing the data and presenting the findings, we ensured that the discussion of gender was based on supporting literature. I endeavored during data collection to use inclusive language, thus making a significant contribution to the understanding of gender in a broader context.

4.7. Research procedures

In collecting data, researchers use experimental methods by utilizing primary data. The tool used for data collection in this study is to use a positive or negative framing manipulation module. The framing manipulation module for research subjects was divided randomly. Trial module stages:

Table 1. Experiment matrix.

		Framing	
		Negative	Positive
Gender	Masculine	Cell 1	Cell 2
	Feminine	Cell 3	Cell 4

Source: Prastiwi (2020).

1. Subjects are directed to input a profile regarding gender, age, and income.
2. Subjects were directed to choose the 5 main choices of 10 masculine and feminine indicators to choose *the gender* of the research subject.
3. Subjects were informed about their role and situation as WP and then entered several achievement test questions.
4. After reading the positive or negative *framing*, the subject then answered questions regarding the implementation of obligations based on the *framing* obtained by inputting his response on a scale of 1 which means certainty to answer 'yes' – a scale of 10 which means having certainty to answer 'no'. The higher the score entered will reflect a taxpayer who is not compliant.
5. The final step in this experiment is conducting a briefing which is a step to explain the aims and objectives of the research.

4.8. Pilot testing

Pilot testing aims to show the shortcomings of the experiment carried out so that it can be revised by researchers to prevent misunderstandings. Suggestions or comments to the participants in this pilot experiment were made by entrepreneurs who own layer chicken farms in the Pare District.

4.9. Data analysis methods

4.9.1. Normality test

The purpose of the normality test is to test whether, in the regression model, the confounding or residual variables have a normal distribution. The formula used in this normality test is the Kolmogorov – Smirnov formula with the requirement that the data be normally distributed if the significance is >0.05 and the data is not normally distributed if the significance is <0.05 (Ghozali, 2018).

4.9.2. Homogeneity test

The homogeneity test is an experiment about whether the variances of two or more distributions are the same. The homogeneity test was carried out to test the ANOVA assumption that each group (category) of independent variables has the same variance (Ghozali, 2018). The homogeneity test uses the Lavene Test at a significance level of 5% or 0.05, the test criteria are:

H0: the tested data has the same variance.

H1: the data tested has different variances.

Ho is accepted if the significance is > 0.05 and Ho is accepted if the significance is < 0.05 . If the test results show a Sig result $> 5\%$ significance level, then we get H0, which means the test data has the same variance. However, if the test results show a Sig result $<5\%$ significance level, then we get H1, which means the data tested has a different variance.

4.10. Hypothesis testing

4.10.1. Two way ANOVA

Use the ANOVA test (Analysis of Variance) to test the relationship between one dependent variable and one or more independent variables. There are 2 forms of Anova test, namely *One Way Anova* and *Two Way Anova*. The One-Way Anova test tests the relationship between one dependent variable and one independent variable, while the *Two-Way Anova* test tests the relationship between one dependent variable and two or more independent variables (Ghozali, 2018). In the *two-way ANOVA test*, you can also analyze the moderating relationship between independent category variables by carrying out interactions between independent variables. So, in the *two-way ANOVA test*, there are 2 (two) tests, namely partial and simultaneous, partially in the *two-way ANOVA test*. The *two-way ANOVA* test uses a significance level of 5% or > 0.05 .

5. Results, discussion and conclusions

5.1. Data analysis

The participants who carried out experimental simulations research were 105 people. However, Table 2 represents that those who passed the achievement test were 70 participants consisting of an age range of 25 to 32 years. Most of the participants were 50 women (71.4%).

The randomization obtained was effective, so the test results proved that there was no effect between tax compliance and the demographic characteristics of the participants. This can be explained in Table 3 with significance level for all demographic characteristics being more than 0.05 ($0.767; 0.052; 0.243 > 0.05$).

From the Table 4 results of manipulation experiments with independent sample t-test experiments, it is clear that the manipulation of *framing* was successful. There is evidence of significant dissimilarity in the values of the positive *framing group* and the negative *framing group* with a significance level of 5% ($\text{sig } 0.000 < 0.05$).

5.2. Hypothesis testing

This experiment used an independent sample t-test, and it was proven that there were no differences in the level of voluntary disclosure tax compliance between participants who received positive *framing* and negative *framing* $\alpha = 5\%$ ($\text{sig } 0.455 > 0.05$). According to Table 5, the results of the statistical test, it was explained that the first hypothesis was not accepted.

The second hypothesis can be statistically proven that there is a similarity in the level of PPS tax compliance between participants who have feminine and masculine *gender* $\alpha = 5\%$ ($\text{sig } 0.018 < 0.620$). According to statistical testing, the second hypothesis is not accepted.

Framing variables and *gender* on voluntary disclosure. Interaction testing using two-way ANOVA obtained a significance level of 0.835, greater than $\alpha = 5\%$. This indicates that there is no inequality in the relationship between *framing* and *gender*. So Hypothesis 3 is not accepted.

According to Table 6, the results of the interaction between cells 1, 2, 3, and cell 4 indicate that the sig value is greater than α , namely 5%. This explains that there are no differences in the level of PPS tax compliance between participants who are given positive *framing*, and negative *framing*, and participants who have masculine or feminine *gender* by statistical means.

5.3. Discussion

The results of this study indicate that positive or negative *framing variables do not affect compliance with voluntary disclosure*. The results of this research are not by research conducted by Kahneman and

Table 2. Demographic characteristics of participants.

Demographic characteristics		Number of participants	Percentage (%)
Age	25	1	01.04
	26	11	15.07
	27	33	47.01.00
	28	14	20
	29	6	08.06
	30	4	05.07
	32	1	01.04
Type	Man	20	28.06.00
Sex	Woman	50	71.04.00

Source: processed by author.

Table 3. Randomization test results for demographic characteristics.

Independent variable		
Age	0.552	0.767
Gender	3.3927	0.052

Source: SPSS.25 output processed by the author.

Table 4. Results of framing and gender manipulation testing.

	Variable	Average	Sig
<i>Framing</i>	Positive	76.2162	0,000*
	Negative	33.6364	

Source: SPSS.25 output processed by the author.

Table 5. Hypothesis results.

	Hypothesis	Variable	Average Level Obedience	Sig
1	<i>Framing</i>	Positive	85.14	0.455
		Negative	82.12	
2	<i>Gender</i>	Feminine	85.71	0.62
		Masculine	83.21	
3	Interaction <i>Framing</i> with <i>Gender</i>	Positive – Feminine	85	0.825
		Negative – Feminine	86	
		Positive – Masculine	85.17	
		Negative – Masculine	81.42	

Source: SPSS.25 output processed by the author.

Table 6. Test results for differences in voluntary disclosure tax compliance between cells.

	Interaction	Coefficient	Sig
Cell 1 Negative – Masculine	Cell 2 Positive – Masculine	–3.74	0.839
	Cell 3 Negative – Feminine	–4.57	0.945
	Cell 4 Positive – Feminine	–3.57	0.953
	Cell 1 Negative – Masculine	3.74	0.839
Cell 2 Positive – Masculine	Cell 3 Negative – Feminine	–0.828	1
	Cell 4 Positive – Feminine	0.17	1
	Cell 1 Negative – Masculine	4.57	0.945
	Cell 2 Positive – Masculine	–0.828	1
Cell 3 Negative – Feminine	Cell 4 Positive – Feminine	1	1
	Cell 1 Negative – Masculine	3.57	0.953
	Cell 2 Positive – Masculine	–0.17	1
	Cell 3 Negative – Feminine	–1	1

Source: SPSS.25 output processed by the author.

Tversky (1979). The prospect theory in this research is unable to explain the emergence of the participant's decision-making process as a WP. However, this research supports the results of research Amalia (2014), where participants in Indonesia were more risk-neutral in facing the risk of sanctions on taxation. *Framing* for participants in Indonesia cannot cause risk-averse or risk-takers which could fail.

Tax compliance cannot be influenced by masculine and feminine *gender*. This research is supported by research conducted by Kim and Karan (2004), which states that *gender* does not influence individual decisions. This is because a masculine personality is not a characteristic that is always attached to men, just as a feminine personality is not a characteristic that is always attached to women. Women can have masculine personalities; this is because of *gender equality*. Hofstede (1991) researched the dimensions of national culture in various countries. The results obtained for the level of masculinity in Indonesia reached a score of forty-six (46). This score shows that *gender equality* in Indonesia is almost balanced between masculine and feminine. The hypothesis regarding the interaction of the *framing variable* with the *gender variable* is not in line with the researcher's initial assumptions. The highest compliance is obtained from a combination of negative *framing* and masculine *gender*. Providing information that has been packaged negatively will cause fear or trauma experienced by participants by determining decisions that have risks because participants respond risk-neutral when receiving *framing*.

5.4. Conclusion and future research

The research results show that neither positive *framing* nor negative *framing* can contribute to increasing taxpayer compliance in voluntary disclosure. Some of the causes include differences in societal culture which tend to be risk-neutral, so there is no impact from the *framing effect*. The second cause is in the

preparation of a very detailed message frame which can eliminate the impact of *the framing*. The third cause is the character of layer chicken farming entrepreneurs who tend to be idealists who prioritize profits only and without considering losses first. This is what causes *framing* to not be able to contribute to making a decision. This research also illustrates that tax compliance in the voluntary disclosure program is not influenced by masculine *gender* or feminine *gender*. *Gender* is not the main factor in decision-making, this is because there is freedom for both men and women in creating *gender equality*, so that the characteristics inherent in each *gender* will increasingly merge over time. Apart from that, there is no correlation between *framing* and *gender*. Research is expected to be a reference material for conducting similar research in the same field related to framing and gender in voluntary disclosure. And the author hopes for further research to add other variables that can clarify the research and update the research, in addition further research can also use different types of industries as well as expanding the age range of the research subjects.

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Authors contributions

Siti Isnaniati is involved in the conception and design of the research, analysis, and interpretation of the data, and drafting of the paper. Eko Ganis Sukoharsono, Roekhudin, Rosidi are involved in revising it critically for intellectual content, and the final approval of the published version. All authors are accountable for all aspects of the work.

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About the authors

Siti Isnaniati is a lecturer at Islamic University Kadiri. The author currently undertaking a Doctoral Program in Accounting, at Faculty of Economics and Business, Brawijaya University, Malang with a thesis subject on tax. The author's research interests include tax and financial accounting. The author has published in reputable journals as well as academic textbooks.

Eko Ganis Sukoharsono is a Professor of Accounting at Faculty of Economics and Business, Brawijaya University, Malang with research interests including sustainability and accounting information systems. The author has published in reputable journals as well as academic textbooks.

Roekhudin is an Associate Professor of Accounting at Faculty of Economics and Business, Brawijaya University, Malang with research interests including financial accounting and tax. The author has published in reputable journals as well as academic textbooks.

Rosidi is an Associate Professor of Accounting at Faculty of Economics and Business, Brawijaya University, Malang with research interests including public sector accounting. The author has published in reputable journals as well as academic textbooks.

ORCID

Siti Isnaniati  <http://orcid.org/0009-0006-9733-346X>
 Eko Ganis Sukoharsono  <http://orcid.org/0000-0002-3293-1067>
 Roekhudin  <http://orcid.org/0009-0000-5088-0331>
 Rosidi  <http://orcid.org/0000-0002-5165-611X>

Data availability statement

The data used in this research were provided by Layer Chicken, Pare, and Kediri Regency and were processed according to the authors. The data are available upon request from the authors by contacting the corresponding author at isnaniati@student.ub.ac.id.

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