

From: Dr. I Nyoman Darmayasa <seeds@acrn.eu>
Sent: Montag, 8. November 2021 10:35
To: office@acrn-journals.eu
Subject: JOFRP submission

<input type="checkbox"/>	Manuscript Submission JOFRP
Type of submission:	New Original Submission (not submitted previously)
Section	Organisational and Critical Perspectives on Finance, Accounting and Risk
Title:	RECONSTRUCTION OF THE SLIPPERY SLOPE FRAMEWORK TAX COMPLIANCE MODEL
Corresponding Author:	Dr. I Nyoman Darmayasa
Email Address:	nyomandarmayasa@pnb.ac.id
Your ORCID iD	0000-0001-6341-6909
I confirm that this is my original work:	Yes
Corresponding Author Organisation:	Politeknik Negeri Bali
Corresponding Author Organisation Address:	Street Address: Jalan Kampus Bukit Jimbaran, Kuta Selatan City: Badung State / Province: Bali Postal / Zip Code: 80364 Country: Indonesia
All Co-Authors and their Organisations:	I Made Marsa Arsana Politeknik Negeri Bali I Made Agus Putrayasa Politeknik Negeri Bali
Keywords (3-5) separated by commas:	nation's ideological value, reconstruction, slippery slope framework, tax, tax compliance
Abstract (max. 250 words):	This study attempts to reconstruct the Slippery Slope Framework (SSF) tax compliance model based on the values of Pancasila as the nation's ideology. Internalization of the value of Pancasila through historicity, rationality, and actuality were employed as a method. Data collection involved four key informants representing academics, the head of the Tax Center, taxpayers, and tax

authorities. Historically, the SSF compliance model has not fully agreed with the values of Pancasila, which reflects the characteristics of taxpayers in Indonesia. Rationally, the SSF compliance model prioritizes the objective role of tax authorities in their primary task of collecting tax revenues. The reconstruction of the model through the actuality of the nation's ideological value occurs by balancing the role of the tax authority's power with the taxpayers' trust. The reconstruction results of the obedience model are based on humanist religious values at the conceptual level. The reconstruction of the SSF compliance model makes the humanist religious assumption the foundation of the tax authority's power as taxpayers' trust increases. The reconstruction model is believed to be able to dynamically transform an antagonistic into a synergistic climate to increase voluntary compliance.

I confirm that the style follows the APA 7th guidelines

Yes

Detailed Cover Letter

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Full manuscript with author information as pdf

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I understand that the processing fee is EUR 80,- per submission - a link to the payment options will be sent to you with the submission confirmation (no additional costs for open access publication if accepted)

Accepted

office@acrn-journals.eu Tue, Dec 14, 2021, 1:52 AM

to me

Dear Dr. I Nyoman Darmayasa,

Thank you very much again for your submission to the ACRN Journal of Finance and Risk Perspectives.

We have now received the review results, please see the editor's comment below.

Reject and resubmit

Both the reviewers and the editor agree that the topic is very interesting, and the Indonesian context provides good insights. That being said, all also agree on the major empirical weakness of the paper. Interviewing four people and largely using the original quotations to drive the discussion cannot be seen as valid or robust empirical research. Thus, in its present form we cannot progress that article further in the journal. However, given the relevant and interesting topic, I would suggest that you restructure the article into a conceptual essay that relies mostly on literature, arguments from public documents and includes some direct quotes from you respondees. This would also mean that you remove the methodological section completely and follow the style of a narrative essay that ends up proposing a couple of propositions on the perceived link between the SSF and religion. We would be highly interested to read and progress such a paper further.

We would be very much looking forward to a completely revised and reworked version of your paper following the suggestions above. Please submit it again via the online form.

Please do not hesitate to contact us if any questions arise.

Kind regards,

Carina Knoll

Editorial Assistant

ACRN Journal of Finance and Risk Perspectives

on behalf of

Prof. Othmar M Lehner

Editor in Chief

Director, ACRN Research Network





I Nyoman Darmayasa <nyomandarmayasa@pnb.ac.id> Mon, Jan 3, 12:45 PM

to office

Dear Carina Knoll
Editorial Assistant
ACRN Journal of Finance and Risk Perspectives

We do our best to revise and rework our article according to editor and reviewer suggestions.

Should the submission for revision and reworked via online should be charged with the processing fee of EUR 80,- per submission?

Best regards,
Nyoman Darmayasa

office@acrn-journals.eu Jan 3, 2022, 5:39 PM

to me

Dear Nyoman Darmayasa,

no, the submission of the revision is not charged with a fee.

Kind regards,

Editorial Assistant
ACRN Journal of Finance and Risk Perspectives

on behalf of
Prof. Othmar M Lehner
Editor in Chief
Director, ACRN Research Network



From: Dr. I Nyoman Darmayasa <seeds@acrn.eu>

Sent: Montag, 10. Jänner 2022 17:18

To: office@acrn-journals.eu

Subject: JOFRP submission



Manuscript Submission JOFRP

Type of submission:	Revision of previously submitted Paper
Your original manuscript number (see in submission confirmation Email)	21058
Section	Organisational and Critical Perspectives on Finance, Accounting and Risk
Title:	RECONSTRUCTION OF THE SLIPPERY SLOPE FRAMEWORK TAX COMPLIANCE MODEL
Corresponding Author:	Dr. I Nyoman Darmayasa
Email Address:	nyomandarmayasa@pnb.ac.id
Your ORCID iD	0000-0001-6341-6909
I confirm that this is my original work:	Yes
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All Co-Authors and their Organisations:	I Made Marsa Arsana Politeknik Negeri Bali I Made Agus Putrayasa Politeknik Negeri Bali
Keywords (3-5) seperated by commas:	conceptual paper, nation's ideological value, reconstruction, slippery slope framework, tax compliance
Abstract (max. 250 words):	This study attempts to reconstruct the Slippery Slope Framework (SSF) tax compliance model based on the values of Pancasila as the nation's

ideology. This study is a conceptual paper through a literature review. The conceptual based on internalization of the value of Pancasila through historicity, rationality, and actuality. Historically, the SSF compliance model has not fully agreed with the values of Pancasila, which reflects the characteristics of taxpayers in Indonesia. Rationally, the SSF compliance model prioritizes the objective role of tax authorities in their primary task of collecting tax revenues. The reconstruction of the model through the actuality of the nation's ideological value occurs by balancing the role of the tax authority's power with the taxpayers' trust. The reconstruction propositions of the obedience model are based on humanist religious values at the conceptual level. The reconstruction of the SSF compliance model makes the humanist religious assumption the foundation of the tax authority's power as taxpayers' trust increases. The reconstruction model is believed to be able to dynamically transform an antagonistic into a synergistic climate to increase voluntary compliance.

I confirm that the style follows the APA 7th guidelines

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[ACRN JoFRP Darmayasa \(10 01 2022\) Authors.pdf](#)

Accepted

office@acrn-journals.eu Thu, Jan 13, 7:08 PM

to me

Dear Nyoman Darmayasa,

Thank you very much for the submission of your revised manuscript to the ACRN Journal of Finance and Risk Perspectives.

It will be sent to the reviewers and we will inform you about the result in the next few weeks.

In the meantime, please do not hesitate to contact us if any questions arise.

Kind regards,

Editorial Assistant
ACRN Journal of Finance and Risk Perspectives

on behalf of
Prof. Othmar M Lehner
Editor in Chief
Director, ACRN Research Network



Your paper in the ACRN Journal of Finance and Risk Perspectives

External

office@acrn-journals.eu

6:09 PM (49 minutes ago)

Dear I Nyoman Darmayasa,

Thank you very much again for your submission to the ACRN Journal of Finance and Risk Perspectives.

We are pleased to inform you that your paper "RECONSTRUCTION OF THE SLIPPERY SLOPE FRAMEWORK TAX COMPLIANCE MODEL" has been accepted for publication in the ACRN Journal of Finance and Risk Perspectives. Volume 11.

We will start preparing your paper for publication, please expect a pdf version for a final proof in the next few weeks.

Thank you and kind regards,

Editorial Assistant
ACRN Journal of Finance and Risk Perspectives
on behalf of
Prof. Othmar M Lehner
Editor in Chief
Director, ACRN Research Network

