Effect of Tax Audit and Tax Collection on Tax Revenue

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***Abstract**.*

This study aims to determine how the implementation of tax audits and tax collection in increasing tax revenue which is expected to be able to contribute to national development. The population used is registered taxpayers at KPP Pratama Cibeunying in 2015-2019 and the samples in this study are taxpayers issued SKP and taxpayers issued STP. The results of this study indicate that the partial tax audit has a negative and significant effect on tax revenue and tax collection has a significant negative effect. Meanwhile, simultaneously tax audit and tax collection have a negative and significant impact on tax revenue.

Keywords: *Tax audits, tax collection, tax revenue*

I.   INTRODUCTION

One of the government's efforts to increase revenues for the purpose of state development is to look for funds that originate within the country. In Indonesia itself has several sources of income such as tax revenues, non-tax state revenues and grant receipts, both domestically and abroad [1]. The tax proceeds obtained by the government are not only used to finance routine state expenditures but are also used for development in all fields.

Table 1. 2015-2019 Tax and Non-Tax Revenue (Billion Rupiah)

YEAR	TAX		NOT TAX		TOTAL	
	MARK	%	MARK	%	MARK	%
2015	1,240,418,90	82.91	255,628.50	17.08	1,496,047,40	100.0
2016	1,284,970,10	83.06	261,976.30	16.93	1,546,946.40	100.0
2017	1,343,529,80	81.19	311,216.30	18,80	1,654,746.10	100.0
2018	1,548,485.00	81.60	349,158,30	18.39	1,897,643.30	100.0
2019	1,780,995,90	83.14	361,092.90	16.85	2,142,088,80	100.0

Source: Financial Note, processed by the author (2015-2019 LKPP, 2019 RAPBN-P

Tax revenue always rises year after year. From 2015 to 2019, the ratio was above 70% for five years, reaching 83 percent in 2016 and 2019. This demonstrates how crucial taxes are in the APBN. Not only that, but the quantity of tax revenue can be observed in the Cibeunying Pratama Tax Service Office's statistics report.

Table 2. Tax Revenue at KPP Pratama Cibeunying 2015-2019 (Rupiah)

YEAR	TARGET	NET REVENUE/REALIZATION	ACHIEVEMENTS
2015	2,150,391,479,657	2,296,857,601,732	106.81%
2016	3,309,471,482,000	3,684,875,257,387	111.34%
2017	3,061,803,079,000	2,565,042,718,641	83.78%
2018	3,304,013,488,000	2,737,370,350,052	82.85%
2019	2,046,496,118,000	1,870,859,295,449	91.42%

Tax revenue at KPP Pratama Cibeunying has a large revenue, especially in 2015 and 2016 the realization of tax revenue has reached the target and even exceeded the target that has been set, but if seen from the table above reflects that tax revenue at KPP Pratama Cibeunying has increased and decreased in achievement tax revenue. The occurrence of this raises the question of why it could happen. This problem can occur due to several factors, one of which is the problem of taxpayer compliance or tax compliance [2]. Since the change in the tax collection system to a self-assessment system, it has provided a high level of influence for taxpayers to commit tax violations, examples of such violations are not submitting an SPT or submitting an SPT with incorrect or incomplete contents [3]. DGT's efforts to further optimize taxpayer compliance, which will eventually effect tax revenue growth, are carried out through taxpayer supervision in accordance with the terms of the applicable tax laws and regulations. Article 29 of Law No. 6 of 1983, as amended by Law No. 16 of 2009 [4], concerning General Provisions and Tax Procedures specifies that "tax audits are used to monitor taxpayer compliance."

The inspections carried out on SPT are SPT which shows tax overpayment, including those that have been given a preliminary refund of excess tax, annual income tax return which shows a loss, SPT that is not submitted or submitted but not on time, SPT that meets the selection criteria determined by the DGT [5]. Tax audit activities have the aim of testing compliance with tax obligations which will have a positive impact, either directly or indirectly, on increasing tax revenues. In addition to tax audit activities, DGT's efforts to obtain tax revenues are carried out through law enforcement. law enforcement, namely the act of collecting taxes. Tax collection can be carried out to optimize tax revenue because it serves as a medium for disbursing arrears by sending notices of warning letters, notification of forced letters, carrying out confiscations, taking hostages, or selling confiscated goods in accordance with Law No. 19 of 1997, as amended by Law No. 19 of 2000 [6], regulating tax collection by force letter.

Tax collection actions can be carried out by the DGT if the amount of tax payable is based on a tax invoice, tax underpayment assessment letter, additional tax underpayment assessment letter, and corrections decision letter, objection decision letter, appeal decision, and judicial review decision that has not been paid by the tax insurer within the time frame specified in the existing tax laws and regulations [3]. This study makes use of the theory of planned behavior as a theoretical reference because it explains how individual behavior is what is meant by taxpayers in fulfilling their tax obligations. If an individual before doing something first has confidence about the results that will later be obtained from his behavior then after that the individual will decide to do it or not. Tax audit and tax collection related to control beliefs. Tax audits and tax collections are carried out with the aim of encouraging taxpayers to increase compliance in increasing tax revenues [7;8;9].

Taxes are contributions from taxpayers to the state that are payable by individual taxpayers or corporate taxpayers, are coercive in character based on the law, and are utilized for governmental purposes for the maximum prosperity of the people. Tax payments are an expression of state obligations, as is taxpayer engagement in directly and jointly carrying out tax obligations for state funding and national development [10;26]. Tax audit in accordance with Minister of Finance Regulation Number 184/PMK.03/2015 [11], Concerning Audit Procedures, has two objectives, namely to test the compliance of taxpayers (individual and corporate) in order to provide certainty and explanation regarding the reported taxation of the taxpayer. If a tax audit is carried out, the level of tax revenue will increase because compliance in fulfilling taxation has been checked. Research conducted by [3] and [2] regarding influence tax audit on tax receipts shows that partially has a positive effect [16;17;18;19]

Law number 19 of 2000 [6] states that Tax collection is a sequence of activities taken by the tax insurer to pay off his tax obligation and collection costs by reprimanding or warning, performing instant and simultaneous collections, notifying forced letters, offering prevention, performing confiscations, performing hostages, and selling items. which has been seized. If the amount of tax payable based on the tax invoice, tax

underpayment assessment letter, additional tax underpayment assessment letter, corrections decision letter, objection decision letter, appeal decision, and judicial review decision is not paid by the taxpayer, namely as a tax guarantor, within the period stipulated in the tax law, the DGT may carry out tax collection activities. [12] Law number 4 of 2014 Article 1 number 3 states that the definition of tax revenue is all state revenues consisting of domestic taxes & international trade taxes. Tax revenue is a source of financing used to support the independence of government financing that comes from the people. One of the government's measures to generate tax revenue is to conduct tax audits, which aim to test taxpayer compliance in carrying out their tax duties on the SPT (notification letter). Tax collection can also be done as a medium for disbursing tax arrears by sending warning letters, forced letters, carrying out confiscations, carrying out hostages and selling confiscated goods[20;21;22;23;24;25]. The research model is as follows:

Fig 1. Research Model

II.   METHODS

This study is being conducted at KPP Pratama Cibeunying Bandung. This study's population consisted of all registered taxpayers at KPP Pratama Cibeunying Bandung. In this study, the taxpayers who became the sample were selected based on purposive sampling with the following criteria:taxpayers issued SKPandtaxpayers who are issued STP by KPP Pratama Cibeunying in 2015-2019, and taxpayers who submit SPT at KPP Pratama Cibeunying in 2015-2019.

This study uses quantitative data from KPP Pratama Cibeuying's tax report for 2015-2019 in the form of tax audit, tax collection, and tax revenue statistics. This study uses secondary data in the form of information regarding the amount of the SKP value, the total value of tax arrears issued, the total value of tax arrears that have been successfully collected, the realization and target of tax revenue at KPP Pratama Cibeunying 2015-2019. In this study, Multiple linear regression analysis was utilized to analyze the data. The classical assumption test, namely the data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, is one of the steps of data processing.

III. RESULTS AND DISCUSSION

Result

Because there is more than one independent variable in the results of this study, multiple linear regression analysis was used to test the established hypothesis. The classical assumption test, which precedes the regression analysis test, includes the data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. This test is performed to determine whether the regression model employed in this study is adequate, with the goal of guaranteeing that the regression equation obtained is accurate, unbiased, and consistent in its estimation. A data normality test must be performed on the data from the three variables utilized in this study to determine whether the data are normally distributed or not. The results of testing the data's normality with a single sample kolmograv-smirnov (KS).

Table 3. Data Normality Test

N		56
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,23665196
Most Extreme Differences	Absolute	,085
	Positive	,085
	Negative	-,055
Test Statistic		,085
Asymp. Sig. (2-tailed)		,200[c,d]

a. test distribusin is normal
b. calculated from data
c. Liliefors significance Correction
d. This is a lower bound of the true significance

The data normality test yielded a sig value of 0.200 for all variables tested. The significance rate (a=0.05) is greater than the sig value. As a result, it is possible to conclude that the three variables employed in this investigation have regularly distributed data. This multicollinearity test was performed to see if there was a correlation between the independent variables in the regression model that would be employed. If there is a correlation, the regression model suffers from multicollinearity. Variance Inflation Factors (VIF) are a mechanism for determining the existence or absence of multicollinearity.

Table 4. Results of the Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Inspection	,978	1.023
	Billing	,978	1.023

a. Dependent Variable: acceptance

Table 4 shows the results of the multicollinearity test, it can be seen that the tolerance value for the tax audit and tax collection variables is 0.978, respectively. The tolerance value of the two variables is more than 0.10. Meanwhile, the VIF value for the tax audit and tax collection variables is 1.023 each. "The VIF value of the two variables is around 1 and does not exceed 10." As a result, the two independent variables in this study, tax audit and tax collection, do not have a connection or multicollinearity. The heteroscedasticity test was used to examine whether there was a difference in residual variance between one observation period and another in the regression model by examining the scatterplot test findings. If the scatterplot data points spread above and below or around the number 0, the data points do not gather just above or below the number 0, the data points do not form a wavy pattern that widens then narrows and widens again, and the data points are not patterned, then the variable does not exhibit heteroscedasticity.
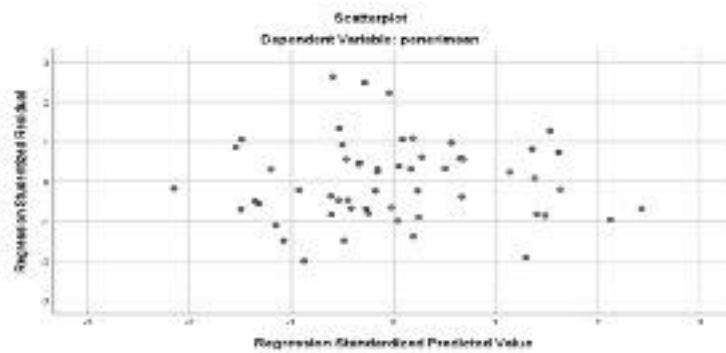
Fig 2. Heteroscedasticity Test Results

These findings indicate whether or not there is heteroscedasticity in the regression model that will be used to explain tax revenue with the independent variables of tax audit and tax collection. The correct regression model is one that does not suffer from autocorrelation. Autocorrelation issues typically arise when objective observations are connected to one another over time. Autocorrelation issues are common in time series data because disturbances in individuals or groups tend to affect disturbances in the same individual or group in the next period. The Durbin-Watson method will be utilized to detect the existence or lack of autocorrelation in this investigation (DW-test).

Table 5. The results of the autocorrelation test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,069a	,005	-,033	1.25977	1,867

a. Predictors: (Constant), Billing, Check
b. Dependent Variable: acceptance

Source: Data processed using spss 26

The autocorrelation test results suggest that the nominal quantity of Durbin-Watson is 1.867. If there is no autocorrelation problem in this investigation, the outcomes of these calculations can be concluded. Multiple linear regression analysis is used to determine if two or more independent variables (independent variables) influence the dependent variable (dependent).

Table 6. The results of the Multiple Linear Regression Analysis tests

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.187	,784		11,713	,000
	Inspection	0.013	0.056	,033	,237	,814
	Billing	-.042	,089	-,066	-,474	,637

a. Dependent Variable: acceptance

Source: Data processed using spss 26

According to Table 6, the multiple linear regression model formed from this research is:

Tax revenue = 9.187 + 0.013 X1 – 0.042 X2 + e

The coefficient of determination analysis is used to determine how much influence the independent variables, which include tax audits and tax collection, have on tax revenues (dependent variable).

Table 7. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,069a	,005	-,033	1.25977

a. Predictors: (Constant), Billing, Check

Source: Data processed using spss 26

Table 7 shows the test results with a R Square of 0.005. This means that the independent variable contributes 0.5 percent to the dependent variable, while the remaining 99.95 percent is explained by additional

factors not investigated in this study. Correlation analysis is used to identify whether or not two variables, the independent variable (independent) and the dependent variable, have an influence on one another (dependent). Correlation analysis is also used to calculate the value of r as defined by the Pearson Product Moment correlation.

Table 8. Correlation Analysis Results

		Inspection	Billing	reception
Inspection	Pearson Correlation	1	,149	,023
	Sig. (2-tailed)		,274	,866
	N	56	56	56
Billing	Pearson Correlation	,149	1	-,061
	Sig. (2-tailed)	,274		,656
	N	56	56	56
Reception	Pearson Correlation	,023	-,061	1
	Sig. (2-tailed)	,866	,656	
	N	56	56	56

Source: Data processed using spss 26

Table 8 shows that the correlation coefficient (r) between the tax audit variable and the tax revenue variable is 0.023, indicating that the amount of association between the two variables is relatively low because the value of r is in the range of 0.00 - 0.199. The value of r is positive, indicating that the relationship between the two variables is positive, and that any rise in tax audits will be accompanied by an increase in tax revenue. The obtained Pcount is 0.866 > 0.05, indicating that the association between the tax audit variable and the tax revenue variable is not significant, indicating that this study has a positive but not significant direction. Meanwhile, the correlation coefficient (r) between tax collection and tax revenue is -0.061, Because the value of r is in the range of 0.00 – 0.199, the amount of association between the two variables is quite low. The value of r also shows a negative number which means that between the two variables has a negative relationship direction, every increase in tax collection will be accompanied by a decrease in tax revenue.

Table 9. T Statistical Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.187	,784		11,713	,000
	Inspection	0.013	0.056	,033	,237	,814
	Billing	-.042	,089	-,066	-,474	,637
a. Dependent Variable: acceptance

Source: Data processed using spss 26

Based on the results of the t-statistical test in table 9, the tcount value for the tax audit variable is 0.237 2.006 or the tcount ttable with a significance value of 0.814 > 0.05, H0 is accepted and Ha is rejected, indicating that there is a partially significant effect between tax audit and tax receipts. If the tcount value for the tax collection variable is -0.474 2.006 or the tcount ttable has a significance value of 0.637 > 0.05, then H0 is accepted and Ha is refused, indicating that there is a somewhat significant effect of the tax collecting variable on the tax variable.

Table 10. F Statistical Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,402	2	,201	,127	,881b
	Residual	84,112	53	1,587		
	Total	84.514	55			
a. Dependent Variable: acceptance
b. Predictors: (Constant), Billing, Check

Source: Data processed using spss 26

Based on the test results, the Fcount value for all independent variables is 0.127 < 3.17 or Fcount < Ftable with a significance value of 0.881 > 0.05, which means H0 is accepted and Ha is rejected. The independent variable (independent), which comprises of tax audit and tax collecting variables concurrently (simultaneously), has no significant effect on the dependent variable, namely tax revenue.

Discussion

The Impact of Tax Audits on Tax Revenue

The data test results reveal that the tax audit variable has no meaningful effect on the tax revenue variable. This is indicated by the magnitude of the tcount of the tax audit variable worth 0.237 < 2.006 or the value of tcount < ttable With a significance value of 0.814 greater than 0.05, H0 is accepted and Ha is rejected, indicating that there is no substantial effect of tax audits on tax collections. One of the reasons for this result is that the revenue through tax audits has not been optimal, so that it has an impact on tax revenue. In other words, the quality of tax audits needs to be further improved by increasing the expertise and competence on a regular basis for tax auditors. The findings of this study are consistent with the findings of [13] research, which found that tax audits had a negative and considerable impact on tax revenue. Furthermore, prior research by [14] shown that tax audits had a detrimental impact.

Tax Collection's Impact on Tax Revenue

The data test findings reveal that the tax collection variable has no effect on tax revenue. This is indicated by the tcount value for the tax collection variable of -0.474 < 2.006 or the tcount < ttable with a significance value of 0.637 > 0.05, H0 is accepted and Ha is rejected, indicating that there is some evidence of a non-significant relationship between tax collection and tax revenue. The statistical results reveal that there are still taxpayers who do not pay off their tax debts, resulting in tax revenue through tax collection actions being not optimal. Then the DGT described several obstacles that occurred in the disbursement of tax receivables, firstly the determination of the collection priority was not correct, secondly the quality of collection actions was not optimal, thirdly, the orderliness of collection administration is not maximized, the fourth is the limited quantity and quality of tax bailiffs, the fifth is that tax collection cooperation with internal and external parties is still not maximized.

The findings of this study are consistent with the findings of prior research by Risma Novitaningsih et al (2019), who found that the tax collecting variable has no effect on the level of tax income. Furthermore, according to [15] research, the tax collecting variable has little effect on tax revenue. The findings of this study are consistent with the findings of prior research by [16] who found that the tax collecting variable has no effect on the level of tax income. Moreover, [15] found that the tax collecting variable has no effect on tax revenue. The findings of this study are consistent with the findings of prior research by [16] which found that the tax collecting variable has no effect on the level of tax income. Furthermore, [15] found that the tax collecting variable has no effect on tax revenue.

Effect of Tax Audit and Collection on Tax Revenue

The activities of tax audits & tax collection acts are interrelated and related. This means, if the tax audit is carried out poorly and not optimally, it will have an impact on tax collection activities. So that in the end it will interfere with the optimization of tax revenues and tax revenue targets that have been set which makes it difficult or even failed to achieve. Based on the findings of the experiments and the previously stated theory, it is possible to conclude that the tax audit and collection variables have no effect on the tax revenue variable.

IV.   CONCLUSIONS

The tax audit and tax collection factors in this study have no effect on tax revenue. It can be concluded that the value of the SKP issued by KPP Pratama Cibeunying is not in line with the amount of the liquid SKP value, so that the tax audit target cannot be achieved and causes tax revenues from the tax audit results to be not

optimal. This study shows that the high value of tax arrears issued by KPP Pratama Cibeunying is not in line with the amount of tax arrears received, so that the tax collection target cannot be achieved which causes tax revenue from tax collection results not to be maximized. Taxpayers are expected to fulfill their tax obligations by following the procedures set by the KPP.

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