

THE EFFECT OF TAX AUDIT, TAX COLLECTION AND TAX SOCIALIZATION ON REVENUE TAX PERSONNEL AT THE SERVICE OFFICE TAX PRIMARY DENPASAR EAST

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Abstract:

The purpose of this study was to determine the effect of tax audits, tax collection and tax socialization on individual tax receipts at the East Denpasar Pratama Tax Service Office. This study uses primary data in the form of a questionnaire, the data is obtained directly from the source through respondents' answers at the East Denpasar Pratama Tax Service Office. The population in this study includes individual taxpayers who are registered at the East Denpasar Pratama Tax Service Office, amounting to 129,542 people. The research sample amounted to 100 respondents with a sampling technique that is purposive sampling method which has the following criteria: 1) Individual taxpayers who already have a Taxpayer Identification Number (NPWP) as their identity. 2) Individual taxpayers who are registered and active in the East Denpasar KPP Pratama office and have carried out tax payment activities. This study uses three independent variables, namely tax audit, tax collection, and tax socialization. Furthermore, individual tax receipts are used as the dependent variable. This research uses a multiple linear regression analysis technique with SPSS software. The results of this study indicate that the tax audit has a positive and significant effect on individual tax revenues. Tax collection has a positive and significant effect on individual tax receipts. Tax socialization has a positive and significant effect on individual tax revenues.

Keywords: Tax Audits, Tax Collections, Tax Socialization, Individual Tax Receipts

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INTRODUCTION

One of the largest sources of state revenue or income in Indonesia is through taxes. This income is used for the success of national development programs that will increase economic growth and the welfare of the nation and society. However, since 2019 Indonesia has been hit by the Covid-19 pandemic. As a result of the Covid-19 Pandemic, the State of Indonesia has experienced a lot of expenditure while the incoming income is very minimal. The impact of the Covid-19 Pandemic is so many that people are hampered from carrying out their obligations as citizens who report their taxes. This can affect the level of tax revenue (Darma & Saputra, 2021).

Based on Article 1 paragraph 3 of Law No. 14 of 2015 concerning the State Revenue and Expenditure Budget for the 2016 fiscal year, Tax Revenues are all state revenues consisting of domestic tax revenues and international trade tax revenues. A number of income within a country which is from state revenue in the form of taxes and non-tax revenue is the receipt of grants from within the country and abroad is the meaning of state revenue (Larasdiputra & Saputra, 2021).

The Indonesian government conducts tax audits to minimize the potential for fraud committed by taxpayers (Amanah and Akie, 2016). Kasiyanto (2020:78) states that the audit is a series of activities to seek, collect, and manage data and or other information to test compliance with fulfilling

tax obligations and for other purposes in the context of fulfilling tax obligations under the provisions of tax regulations. In an effort to optimize tax revenue, active tax collection can be carried out for every taxpayer who is in arrears in paying taxes. Mardiasmo (2019:149) states that the cost of tax collection is the cost of implementing a Forced Letter, Warrant for Implementing Confiscation, Announcement of Auctions, Cancellation of Auctions, Appraisal Services, and other costs related to tax collection. Amanah and Akie (2016) draw the following conclusions: Tax socialization is considered very important because entrepreneurs need to know about tax regulations that can make taxpayers.

The phenomenon that occurs in the city of Denpasar regarding the current decline in tax revenue is a consequence of the Coronavirus or Covid-19 pandemic, this was conveyed by the Head of the Public Relations Service Extension (P2Humas) Regional Office of DJP Bali Ida Ernawati said the decline in tax revenue was greatly influenced by the unrecovered tourism industry in Bali (Saputra et al., 2022). The high rate of the spread of Covid-19 has resulted in the inability to open tourist places which have been Bali's mainstay in driving the economy (quoted through the article <https://bali.bisnis.com/>).

Table 1. Number Of Registered Taxpayers

Year	Number of registered taxpayers (Person)	Realization of Income Tax OP (Net) (Billion Rupiah)
2016	95.370	21,546,377,473
2017	100,295	28,105,684,206
2018	104,831	32,951,980,214
2019	109,778	39,946,319,175
2020	126,692	35,603,795,933
2021	132,395	47,263,891,069

Source: East Denpasar KPP Pratama, 2021

Based on the table above, the number of registered taxpayers is increasing every year but tax revenues have decreased and increased. From the phenomenon, the data along with the description of the background above make the writer interested and motivated to conduct a research entitled "The Effect of Tax Audit, Tax Collection, and Tax Socialization on Individual Tax Revenue at KPP Pratama Denpasar Timur". The reason is because inspection, collection and socialization can affect tax revenue at the East Denpasar KPP Pratama, especially during the Covid-19 pandemic regarding tax revenues decreasing while the number of registered taxpayers is increasing, this is very interesting to study in order to overcome it in the future.

Legitimacy Theory. Ghazali and Chairiri (2007:411) state that the theory of legitimacy explains that companies conduct business activities with limits determined by norms, social values and reactions to these limits encourage the importance of organizational behavior by paying attention to the environment.

Attribution Theory. Fritz Heider in 1958 as the originator of attribution theory stated that attribution theory is a theory that explains a person's behavior. Attribution theory is proposed to develop an explanation that the difference in our assessment of individuals depends on the meaning of the attributions we give to certain behaviors (Khoiriyah, 2019).

METHODS

This research was conducted at the Tax Service Office (KPP) Pratama East Denpasar, which is located at Jalan Captain Tantular No. 4 GKN II, Renon-Denpasar. The object of this research is data or information regarding the effect of tax audit, tax collection and tax socialization on tax revenue.

The data was collected by using the questionnaire method, namely the data obtained by giving a list of written questions to the respondents. The population in this study includes individual taxpayers who are registered at the East Denpasar Pratama Tax Service Office, amounting to 129,542 people. The purposive sampling method was used to determine the total sample, and sampling was carried out using the Slovin formula, to obtain a research sample of 100 taxpayers. The data analysis technique in this research is multiple linear regression analysis. Instrument testing, classical assumption test and hypothesis testing were also carried out in this study to determine whether the regression model met the criteria and to determine the effect between variables (Saputra et al., 2019).

RESULT AND DISCUSSION

Instrument Test. The validity test shows that the entire correlation coefficient of the variable indicators of tax audit, tax collection, tax socialization and individual tax receipts tested is greater than 0.30. These results indicate that all indicators contained in this study proved valid. In the reliability test, 12 shows that each Cronbach's Alpha value on each instrument is greater than 0.60 (Cronbach's Alpha > 0.60). This shows that all instruments are reliable so that they can be used to conduct research.

Classic assumption test. The normality test shows that the Kolmogorov-Smirnov value is 0.069, which is greater than 0.05, indicating that the data used in this study is normally distributed. In the multicollinearity test, it is shown that the independent variable has a tolerance value of more than 0.10 and also the independent variable has a VIF value of less than 10. Therefore, the regression model is free from the symptoms of multicollinearity. Furthermore, heteroscedasticity test was shown that each model has a significance value > 0.05. This shows that the independent variable used in this study has no significant effect on the dependent variable, namely absolute residual, therefore, this study does not have symptoms of heteroscedasticity.

Table 2. Summary of Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
	(Constant)	3.094	1,931		1,602	.112
1	Tax audits	.223	.074	.263	2,996	.003
	Tax collection	.281	.069	.331	4,079	.000
	Tax socialization	.237	.069	.306	3,420	.001

a. Dependent Variable: Individual tax revenue

Source: the results of data processing with SPSS

Based on table 1 in the Standardized Coefficients section, the following equation is obtained:

$$Y = 0.263X_1 + 0.331X_2 + 0.306X_3$$

The results of the t-test can be seen from Table 1, the tax audit variable has a positive regression coefficient (Beta) of 0.263 and a significance value of 0.003 < 0.05. This means that the tax audit variable has a positive and significant effect on individual tax revenues. The tax collection variable has a positive regression coefficient (Beta) of 0.331 and a significance value of 0.000 < 0.05. This means that the tax collection variable has a positive and significant effect on individual tax revenues. The tax socialization variable has a positive regression coefficient (Beta) of 0.306 and a significance value of 0.001 < 0.05. This means that the tax socialization variable has a positive and significant effect on individual tax revenues.

Table 3. Determination Analysis Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739a	.545	.531	3.040

Source: the results of data processing with SPSS

Based on these results, it is known that 53.1% of Tax Revenue (Y) can be explained by tax audit (X1), tax collection (X2) and tax socialization (X3) and the remaining 46.9% is explained by other variables outside Research Model.

Table 4. F-test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1064,607	3	354,869	38.401	.000b
Residual	887,153	96	9,241		
Total	1951,760	99			

Source: results of data processing with SPSS

Based on the table above, it is known that $F_{count} (38.401) > F_{Table} (2.70)$ with a significance value of F is $0.000 < 0.05$. This means that the variables of tax audit (X1), tax collection (X2) and tax socialization (X3) have a significant effect on individual tax receipts (Y) at the East Denpasar Pratama Tax Office. Thus the research model is considered worthy of testing and hypothesis testing can be continued.

Based on the results of the analysis, the tax audit has a positive and significant effect on individual tax receipts from the East Denpasar Pratama Tax Service Office. Regression coefficient (tax audit variable). This means that a tax audit needs to be carried out to test the compliance of taxpayers in fulfilling their tax obligations under the provisions of the legislation, thereby increasing individual tax revenues at the East Denpasar Pratama Tax Office.

Based on the results of the analysis, tax collection has a positive and significant effect on individual tax receipts at the East Denpasar Pratama Tax Service Office. Regression coefficient (tax collection variable) of. This means that if the tax bearer pays off the tax debt and does not intend to leave Indonesia forever or intends to do so, it will increase the personal tax revenue of the East Denpasar Pratama Tax Service Office.

Based on the results of the analysis, socialization of taxation has a positive and significant effect on individual tax receipts at the East Denpasar Pratama Tax Service Office. Regression coefficient (variable of tax socialization). This means that the more use of social media as a medium of socialization in conveying tax information, the greater the individual tax revenue of the East Denpasar Pratama Tax Service Office.

CONCLUSION

The results of data analysis and discussion show that tax audits have a positive and significant effect on individual tax revenues. Tax collection has a positive and significant effect on individual tax receipts. Tax socialization has a positive and significant effect on individual tax revenues.

Suggestions for companies are expected to always improve the implementation of audits, tax collection and tax socialization. For further research, it is expected to use other variables such as ownership of NPWP. In addition, further research is recommended to add more samples or respondents than previous studies.

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